Beagle Bum, Inc. operates 52 weeks per year and its cost of goods sold last year was $6,500,000. The firm carries eight items in inventory: four raw materials (RM), two work-in-process (WIP) items and two finished goods (FG). Last year’s average inventory levels for these items along with their unit values are shown in the table below. Answer the following questions:

**Beagle Bum, Inc.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Category** | **Part Number** | **Average Inventory (units)** | **Value ($/unit)** | **Total Value ($)** |
| *Raw materials (RM)* | | | | |
|  | RM-1 | 25,000 | $1 |  |
|  | RM-2 | 5,000 | 6 |  |
|  | RM-3 | 3,000 | 4 |  |
|  | RM-4 | 1,500 | 8 |  |
| *Work-in-process (WIP)* | | | | |
|  | WIP-1 | 6,000 | $10 |  |
|  | WIP-2 | 8,500 | 12 |  |
| *Finished goods (FG) )* | | | | |
|  | FG-1 | 1,000 | $65 |  |
|  | FG-2 | 500 | 90 |  |
|  |  |  | ***Total:*** |  |

|  |
| --- |
| 1. **What is the aggregate inventory value?** |
| 1. **What is the average weekly sale at cost?** |
| 1. **How many times does Beagle Bum turn its inventory turnover per year?** |