3-33. The following information relates to the Richard Renick Company for 2005:

Units Percent Complete

Units completed in 2005 390,000

Work-in-process at December 31 72,000 20%

Cost information:

Cost of the beginning work-in-process $14,280

Current year’s production cost $248,580

Required:

a. Calculate the number of equivalent units of production.

b. Calculate the cost per equivalent unit of production.

c. Calculate the cost of the ending work-in-process inventory.

d. Calculate the cost of the completed units.