# **Equivalent Units**

## Refinements on the Weighted-Average Method

Illustration: Kellogg Company has produced Eggo® Waffles since 1970. Three departments produce these waffles: Mixing, Baking, and Freezing/Packaging. The Mixing Department combines dry ingredients, including flour, salt, and baking powder, with liquid ingredients, including eggs and vegetable oil, to make waffle batter.

Illustration 21-9 provides information related to the Mixing Department at the end of June.

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**Marcin Gonsior** 

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