

Chapter 18 - Coupled Homework McGraw-Hill Connect - Accounting 2

1

Exercise 18-2 Cost of plant assets LO 2

Pharo Co. purchased a machine for \$14,000, plus \$1,000 freight, \$100,000, P-ONE shipping costs. The seller prepaid the \$100,000 freight charges, adding the amount to the invoice and billing Pharo for \$101,000. The machine requires special setup, installation, and power modifications costing \$200. Another \$200 is paid for materials the machine undergoes in test operations. In moving the machine to the plant, \$200 is charged to insurance. Installation costing \$40 was another outlaying the machine to produce a satisfactory product. The adjustments are recorded for the machine and are included as part of the charges.

Complete the table below to calculate the cost recorded for the machine. (Enter your for the machine within the table provided.)

Account and Amount	
Machine cost	\$14,000
Freight	\$1,000
Shipping cost	\$100,000
Installation	\$200
Material cost	\$200
Insurance	\$200
Specialized equipment	\$40
Total cost	\$15,640

Calculation: $(\$14,000 + \$1,000 + \$100,000 + \$200)$

Note: The \$100,000 freight charge is included because it is the 1st term and is included in the machine's original cost. The \$200 is included for the machine cost.

Mcgraw Hill Connect Fundamental Accounting Homework Answers

CO Houle



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