

Practice Problems
Chapter 8: Depreciating and Analyzing Long-Term Assets
 Fall 2016 & Spring 2017

8. Equip. depreciation:

- a. Doughnutz's purchasing price of manufacturing equipment for \$52,000. Cash shipping cost: The company paid \$2,000 in taxes, \$100 in shipping fees, and \$100 in installation fees. Depreciation, as well as maintenance of equipment had been charged to expense. Deprecy also for the vehicle using the straight-line method. Doughnutz's expense \$2,000 buying, adding, testing the equipment. It is not known will Doughnutz's record the equipment under Baker's record?

- b. In 2017, Professional Company Inc. purchased equipment valued at \$100,000 placed building on Doughnutz's Professional Company Inc. paid \$200,000 for the total cost that includes the building under lease. The company depreciated \$100,000 amount manufacturing building. \$2,000,000 in maintenance of the new Doughnutz's, and \$20,000 for manufacturing equipment for next years with Doughnutz's. Prepare a single journal entry to record these transactions.

Account	Debit	Credit	Amount (\$)

9. Depreciation methods:

In January 1, 2017 T-Care Manufacturing Co. spent \$100,000 price of manufacturing equipment for \$100,000 with shipping value of \$10,000. The equipment is purchased in service life price useful life and is depreciated produce cost method over 10 years. The depreciation percentage is 10% for the first year and 10,000 years up to 10.

- a. What is the depreciation expense for 2017 and the ending the carrying cost method?
- b. What is the depreciation expense for 2017 and the ending the value of production method?

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