

Problem 16-1

1. C
2. D
3. D
4. D
5. B

Problem 16-2

	Land	Building
Cash paid for land and old building	1,000,000	
Removal of old building	50,000	
Payment to tenants of old building to vacate premises	15,000	
Architect fee		200,000
Building permit		30,000
Fee for title search	10,000	
Survey before construction	20,000	
Excavation		100,000
Cost of new building constructed		6,000,000
Assessment fee	5,000	
Cost of grading, leveling and landfill	45,000	
Driveways and walks		40,000
Temporary quarters for construction crew		80,000
Temporary building to house tools and materials		60,000
Cost of construction changes		50,000
	<u>1,145,000</u>	<u>6,560,000</u>

Note: The cost of replacing windows is treated as expense.

Problem 16-3

	Land	Building	Land Improvement
Cost of land	2,000,000		
Legal fees	10,000		
Payment of mortgage	50,000		
Payment of taxes	20,000		
Cost of razing building	30,000		
Proceeds from sale of materials	(5,000)		
Grading and drainage	15,000		
Architect fee		200,000	
Payment to contractor		8,000,000	
Interest cost		300,000	
Driveway and parking lot			40,000
Cost of trees, shrubs and other landscaping			55,000
Cost of installing lights in parking lot			5,000
Premium for insurance		25,000	
	<u>2,120,000</u>	<u>8,525,000</u>	<u>100,000</u>

The payment for medical bills and the cost of open house party are outright expenses because they are not a necessary cost of acquiring the land and building.

Financial Accounting Problem And Solution Manual

M Walker



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