

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, \$1,000 P&H shipping costs. The seller prepaid the \$1,000 freight charges, adding the amount to the invoice and billing it to Pharo for \$14,000. The machine requires special setup, installation, and power modifications costing \$200. Another \$200 is paid to assemble the machine and get it into operation. In moving the machine to the plant, however, \$200 is destroyed and lost. Installation costing \$40 was needed to get the machine in place and is satisfactorily paid. The adjustments are needed for the machine and are not the result of the shipping.

Complete the table below to calculate the cost recorded for the machine. (Enter your answer for the machine using the whole amount paid.)

Account and Amount	
Machine cost	\$14,000
Freight	1,000
Cost paid for	1,000
Installation	200
Shipping and power expenses	200
Losses	200
Cost paid for	200
Machine to be recorded	\$16,400

$$\text{Machine cost} = \$14,000 + \$1,000 + \$1,000$$

Note: The \$400 freight charges mentioned between 1 to the 4 term and installation expenses mentioned in figure have not been included for the machine cost.

Mcgraw Hill Connect Fundamental Accounting Homework Answers

Christian Drosten



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