

1. Kaylor Manufacturing's control wiring equipment with an **adjusted cost of \$2,500,000**. The equipment's useful output and for that manufacturing costs \$30,000. Additional costs are \$15,000 for delivery and \$10,000 for sales tax. During the installation, the equipment was damaged and a \$40,000 cost of repair was required. Estimate information costs used should be included in the cost of the equipment as installed and reported as provided.

Account	Debit	Account	Debit	Account
Equipment cost	2,500,000	Delivery	15,000	Delivery
Installation materials	10,000	Repair	40,000	Repair
Delivery cost	15,000	Delivery	15,000	Delivery
Sales tax	10,000	Delivery	15,000	Delivery
Repair cost	40,000	Delivery	15,000	Delivery
Equipment cost	2,500,000			

2. Kaylor Manufacturing is also for substantial contributions in production. The plant assets will include the cost of the assets should be reported for capitalizing them and included in the cost of the plant assets as follows: (a) \$10,000 (b) \$10,000 (c) \$10,000 (d) \$10,000 (e) \$10,000 (f) \$10,000 (g) \$10,000 (h) \$10,000 (i) \$10,000 (j) \$10,000 (k) \$10,000 (l) \$10,000 (m) \$10,000 (n) \$10,000 (o) \$10,000 (p) \$10,000 (q) \$10,000 (r) \$10,000 (s) \$10,000 (t) \$10,000 (u) \$10,000 (v) \$10,000 (w) \$10,000 (x) \$10,000 (y) \$10,000 (z) \$10,000 (aa) \$10,000 (ab) \$10,000 (ac) \$10,000 (ad) \$10,000 (ae) \$10,000 (af) \$10,000 (ag) \$10,000 (ah) \$10,000 (ai) \$10,000 (aj) \$10,000 (ak) \$10,000 (al) \$10,000 (am) \$10,000 (an) \$10,000 (ao) \$10,000 (ap) \$10,000 (aq) \$10,000 (ar) \$10,000 (as) \$10,000 (at) \$10,000 (au) \$10,000 (av) \$10,000 (aw) \$10,000 (ax) \$10,000 (ay) \$10,000 (az) \$10,000 (ba) \$10,000 (bb) \$10,000 (bc) \$10,000 (bd) \$10,000 (be) \$10,000 (bf) \$10,000 (bg) \$10,000 (bh) \$10,000 (bi) \$10,000 (bj) \$10,000 (bk) 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3. Kaylor Manufacturing paid \$100,000 for a group of items consisting of land adjacent to \$1,000,000 and a building adjacent to \$1,000,000. Estimate land cost to be shown on the balance sheet and building cost to be shown on the balance sheet.

Account	Debit	Account	Debit
Land	1,000,000	Building	1,000,000
Building	1,000,000	Land	1,000,000
Land	1,000,000	Building	1,000,000

Account	Debit	Account	Debit
Land	1,000,000	Building	1,000,000
Building	1,000,000	Land	1,000,000
Land	1,000,000	Building	1,000,000

# Mcgraw Connect Chapter Accounting

**Jiyuan Zhang**



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