

## 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 requires in its operations. In moving the machine to the new location, \$200 is charged to repair. Installation costing \$200 was under the selling the machine to Pharo as a condition of sale. 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 for the machine using the value obtained below.)

Account and Amount	
Machine cost	\$14,000
Freight	\$1,000
Cost of installation	\$200
Materials	\$200
Shipping and power costs	\$100
Repairs	\$200
Cost of installation	\$200
<b>Machine to be recorded</b>	<b>\$16,000</b>

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

Note: The \$100 freight charge condition between 1 to the 1 term and installation of the machine's freight cost is not the result of the shipping cost.

# Mcgraw Hill Connect Fundamental Accounting Homework Answers

**Christian Drosten**



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