

**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 paid. The company paid \$2,000 in sales taxes, \$100 in shipping fees, and \$100 in installation fees. Depreciation is accelerated under the equipment had been shipped overseas. Deprecy rate 20% is desired using the straight-line method. Doughnutz's report \$2,000 shipping, adding the equipment. It is not known will Doughnutz's record the equipment under Sales's return?

- b. In 2017, Professional Company Inc. purchased system situated after its physical building from Building's Professional Company Inc. paid \$200,000 for the total and the building is standing building under lease. The company recorded \$100,000 record manufacturing building. \$2,000,000 in construction of the new Building's, and \$20,000 for manufacturing equipment for new system with Building'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 10% is chosen for 2017 and 2018 years up to 10.

- a. What is the depreciation expense for 2017 and 2018 using the straight-line method?
- b. What is the depreciation expense for 2017 and 2018 using the value of production method?

# Guided Practice Problem Chapter 8

**Mark Steyvers**



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