

**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 when equipment has been shipped overseas. Deprecy also fits the method using the straight-line method. Doughnutz's is given \$2.5M to depreciate, testing the equipment. It is not aware with Doughnutz's to record the equipment under Sales's record?

- b. In 2017, Professional Company Inc. purchased equipment valued at \$100,000 (original building). Doughnutz's Professional Company Inc. paid \$200,000 for the total cost that includes the building under lease. The company depreciated \$100,000 under accelerated building. \$2.5M to depreciate is recorded in the new Doughnutz's, and \$2.5M for accelerated building for new assets with Doughnutz's. Prepare a single journal entry to record these transactions.

Asset	Account	Accounting	Accounting

**9. Depreciation methods:**

In January 1, 2017, Green Manufacturing Co. purchased a piece of manufacturing equipment for \$50,000 with a useful life of 10 years. The equipment is purchased in service life price method and is depreciated by the straight-line method. The equipment is purchased for \$50,000 and \$5,000 is paid for the 10 years.

- a. What is the depreciation expense for 2017 and the ending the depreciation method?
- b. What is the depreciation expense for 2017 and the ending the value of production equipment?

## Guided Practice Problem Chapter 8

**EW Minium**



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