

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, minus 1% (1% = 0.01, 1% = 0.01) shipping costs. The seller prepaid the \$200 freight charges, adding the amount to the invoice and charging it to the \$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 new location, \$200 is charged to inventory. Installation costing \$200 was used to adjust the machine to produce a satisfactory product. The adjustments are recorded for the machine and are not included in the cost of the machine.

Complete the table below to calculate the cost recorded for the machine. (Round prices for the machine within the table amount column.)

Account and Amount	
Machine cost	\$14,000
Freight charges	\$200
Cost of machine	\$14,200
Installation	\$200
Shipping and power charges	\$200
Assembly	\$200
Machine purchased	\$200
Machine to inventory	\$15,000
Machine	

Machine cost: $\$14,000 + \$200 + \$200 = \$15,000$

Note: The \$200 freight charges are included because it is the 1% of the \$14,000 and is included in the machine's cost. The \$200 power charges are not included in the machine's cost.

Mcgraw Hill Connect Accounting Homework Answers

Ronald Hilton,David Platt



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