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## Capital Expenditure

Payments made in cash or cash equivalents over a period of more than one year. Capital expenditures are used to acquire assets or improve the useful life of existing assets. An example of a capital expenditure is the funding to construct a factory. In accounting, capital expenditures must be capitalized; that is, the expenditure is recognized on a balance sheet gradually over the course of an asset's useful life. Capital expenditures are recorded as liabilities on a balance sheet. They are also called capital outlays. See also: Capital asset.

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## capital spending

Spending for long-term assets such as factories, equipment, machinery, and buildings that permits the production of more goods and services in future years.

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References in periodicals archive **Mentioned** in budget since 2015, **capital spending** on industrial properties increased by 32.4 per cent annually, the highest among provinces. Canada: Manitoba Shows Positive Economic Performance Liquidity metrics are adequate for the rating category given Ohio Living's size and scope of operations, contract types, restricted funds released for operations, historically stable core operating profitability, solid revenue only debt service coverage and expected decreased levels of future capital spending, all of which should result in strengthened liquidity metrics in the near to mid-term. Fitch Rates Ohio Living's Bonds 'BBB'; Outlook Stable Technavio also highlights various trends affecting the semiconductor capital spending market in the US, and one such trend is the rise in China's semiconductor industry. Semiconductor Capital Spending Market in the US 2015-2019 - New Study Released The company expects **capital spending** to increase by 12 percent to JPY43.5bn in the year ending March 2014. Toyoda Gosei plans to increase capital spending next fiscal year The new forecast also calls for 32 percent growth in 2015 to reach \$4.3 billion, a major upgrade from the older forecast of 5 percent growth, according to the IHS DV Manufacturing & Capital Spanding Tool **Financial browser Full browser** Capital ICCCVCIY Capital ships Capital requirements Capital sins Capital reserve Capital Risk **ABC** Capital Solutions for the Home Product Industry capital servicing cost Capital Share **ABC** Capital Source One Realty LLC capital shares capital spending **▶** capital spending capital stack Capital Springs Centennial State Recreation Area capital stock capital stack capital structure capital surplus **ABC** Capital Stewardship Organizational Capability Capital Trust capital stock capital turnover capital widening \$ capital stock canital-asset pricing model

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