```
Building
- Suring price
- labour, direct materials, construction
- interest costs to fund construction
 while asset still not ready for use
Equipment
- buying price, tax, stipping, assembly installation
                                           SPOR
                  anvalder accomulated
                                            Value
 year depr cost
                amount depresiation
                                            545 K
                             SSK
2019 SSO K
                  SSK
                               110 K
                                           490 K
 2016
                      1.65 K
                                        435 K
 2017
                        220 K
 2018
                                       380 K
      depreclation expense = 600k-50K = 55K
           BV = 600 K - accumulatelo depreciation
                     annual depr. accumulated amount depreciation
                                              1000
       unito activity
                                              value
YEAR
                    (SK X 3.6) = 18K 18K
                                              182 K
        SK
7K
2015
                                              156.8 K
                     (7K \times 3.6) = 25.2K 43.2K
 2016
   degreciable cost per unit = 200K - 20K
                                   = 3.6
                            50,000
```

BV= 9400 K 4/ 2/vseful life= 0.2 depreciation accumulated ent begin 2/useful exp deprevation BV YCar BV life 0.2(100K)=80K 320K 400K 2015 0.2 0,2(370K)=64K 144K 256 K 0.2 2016 320K 0.2(256K)=51.2K 195.2 204.8 K 0.2 2017 216 K BV after 3 years = \$300K - 13x 12.5K) = \$262.5K 51 old depreciation expense = + 200K-tsok /20 = +12.5 K remaining useful life = 25-3=22 years new depreciation expense = 5262.5K - 40K = \$ 10.11 K depreciation expense = 90k-lok - 8K 6/ BV at thre of Jale = 90K- (3x8K) = 66K if rold for \$60 K if soil for 466 K Dr Cash 60K Dr Cash 66k Or Accom Depreciation 24K Or Accom Depreciation 24K Dr Loss on sale 6K (r Machine 90 K Cr Machine 90K if soll for \$70K Or Cash 70 K Dr Accum Depreciation 24K Cr Machine 90 K Cr Gain on Jale 4K

7/ \$120K = \$10/year amortization Dr Amortization Exp lok Cr Patent lok 8/ anet typnover= $\frac{\text{net saler}}{\text{avy anetr}} = \frac{3.2 \, \text{M}}{(5.4 + 4.8)/2} = 0.63$ 9) Dr Cash 200k at grant a Notes Payable 200K Dr Interest Expense 2.5k (200K x 0.15x 1/2) Cr Interest Payable 2.5K 1 month interest Dr. Notes Payable 200k Or Interest Payable 2.5K Or Interest Expense lok (20016X 0.15X 4) Cr Cash 212.5 K loj Dr Crosh 4k (at the start) Lr Unearned rent revenue 4k Dr Unearnel rent revenue 333.33 (4KX 12)
every month Grent revenue 313.33

11)	first, Dr Warranty Expense 15K
	G provisions for Warrantler ISK
	later Dr Provisions for Warranties lok
	Cr Cash 10K
12)	PV= SOK (1.1) -3 + SK (- 1-(1.1) -3) = SOK
	on issuing the bond Or Cash sok
	Lr Donds payable solk
	interest payments
77.7	Dr Interest Expense SIK
	(r Interest Payable SK
21	maturity date
	Dr Bonds Payable SOK
	CT Carl SOK
13)	Pr= SOK(1.11) -3 + SK(1-(1.11) = +48,778
	or illving the bond Dr Lash 40,778
	Or Discounts on bonds payable 1222
	Cr Donds payable SOK
	interest payments Dr Interest Expense (48,778) 011 = 5366
	Cr Discount on Bonds Payable 366
	Cr Interest Payable SK
	SOK-1222=48,778
	7.800

Dr Interest Expense O.11 [SOK-1822+34] = Stole (r Discount on Bonds Payable 106 (r Interest Payable 5k (r Interest Payable 5k (r Onness Payable 5sk (r Onness Payable 5sk (r Onness Payable 5sk (r Tremium on Bonder Payable 5k (r) Premium on Bonder Payable 5k (r) Interest expense 0.09 [Sok+126] = 4614 Or Premium on Bonder Payable 5k (r) Interest payable 5k (r)		
Dr Interest Expense 0.11 [sok-1222+36] = \$406 (r Discount on Bonds Payable 5k (r Interest Payable 5k On illuing the bond Dr Cash 51,266 (r Onds Payable 5k (r Onds Payable 5k (r Tremium on Bonds Payable 1,266 (the Interest payable 5k (r In	next interest payment	
(r Discount on Bonds Payable 406 (r Interest Payable 5k (r Interest Payable 5k On issuing the bond Dr Cosh 51,266 (r Onds Payable 50k (r Cremium on Bonds Payable 1,266 (th) Or Premium on Bonds Payable 1,266 (r Interest payable 386 (r Interest payable 5k or Interest payable 5k rest interest payable 5k or Interest payable 5k rest interest payable 5k Or Premium on bonds payable 421 (r Interest payable 5k Is) Or Femium on bonds payable 5k Is) Or Common shares 430k Or Common shares 20k		160) = (406
Therest Payable Sk 1-1.07 = 51,266	(r Discount on londs Payable	406
on ilving the bond Dr Cosh 51,266 Cr Bonds Payable 55k Cr Premium on Bonds Payable 1,266 (r Premium on Bonds Payable 1,266) Therest payment Dr Interest expense 0.09 (50k+1266) = 4614 Dr Premium on Bonds payable 386 Cr Interest payable 5k Cr Common shares 20k Cr Cash 28,800 avg. Wagnes price = 200k = 2.4		
on islving the bond Or Cosh 51,266 (r Onner Payable sok (r Onner Payable sok (r Onner Payable sok (r Onner Payable sok (r Onner Shares on On Sonder Payable 1,266 (th) Or Premium on Bonder payable 386 (r Interest payable 5 k rext interest payment Or Interest expense 0.09 (sokthelb - 386) = 457 Or Premium on bonds payable 42) (r Interest payable 5 k (r Interest payable 5 k (r Interest payable 5 k (r Common Shares \$20k Or Common Shares \$20k (r Common Shares \$20k - 2.4		
on islving the bond Or Cosh 51,266 (r Onner Payable sok (r Onner Payable sok (r Onner Payable sok (r Onner Payable sok (r Onner Shares on On Sonder Payable 1,266 (th) Or Premium on Bonder payable 386 (r Interest payable 5 k rext interest payment Or Interest expense 0.09 (sokthelb - 386) = 457 Or Premium on bonds payable 42) (r Interest payable 5 k (r Interest payable 5 k (r Interest payable 5 k (r Common Shares \$20k Or Common Shares \$20k (r Common Shares \$20k - 2.4	4) PV= sok 1.09) -3 + sk 1-1.09 = 51,266	
Cr Ords Payable sak (r Cremium on Bonds Payable 1,266 (HY) interest payment Or Interest expense 0.09 (sokt 1266) = 44614 Or Premium on Bonds payable 386 (r Interest payable 5k rext interest payment Or Interest expense 0.09 (soktlebb 386) = 457 Or Premium on bonds payable 421 (r Interest payable 5k (r Common Shares \$20k Or Common Shares 20k (b) Or Common Shares (12k x 2+ = 28,800 avg. issuance price = 300k = 2.4	90.09	
Cr Ords Payable sak (r Cremium on Bonds Payable 1,266 (HY) interest payment Or Interest expense 0.09 (sokt 1266) = 44614 Or Premium on Bonds payable 386 (r Interest payable 5k rext interest payment Or Interest expense 0.09 (soktlebb 386) = 457 Or Premium on bonds payable 421 (r Interest payable 5k (r Common Shares \$20k Or Common Shares 20k (b) Or Common Shares (12k x 2+ = 28,800 avg. issuance price = 300k = 2.4	on issuing the bond or cosh 51,266	
Cr Cremium on Bands Payable 1,266 (Hy) interest payment Dr Interest expense 0.09 (sokt 1264) = 44614 Dr Premium on Bands payable 386 Cr Interest payment Dr Interest expense 0.09 (sokt 1266 - 386) = 457 Dr Premium on bands payable 421 Cr Interest payable 5k (r Interest payable 5k Cr Camron Shares \$20K Dr Connon Shares 20K (r Camron Shares \$20K Cr Cash 28,800 avg. Wugne price = 300k - 2.4	Cr Bonds Payable sok	1-3
interest payment Dr Interest expense 0.09 (sokt 1261) = 14614 Dr Premium on Bonds payable 386 Cr Interest payment Or Interest expense 0.09 (sokthebb 386) = 457 Or Premium on bonds payable 421 (r Interest payable 5k Cr Common shares \$30k Cr Common shares \$30k Or Common shares 20k (b) Or Common shares \$12k \$2.4 = 28,800 Cr Cash 28,800 avg. Wugner price = 300k - 2.4		
Or Premium on Bonds payable 386 (r Interest payable 5K rest interest payment Or Interest expense 0.09 (sokthbb 386) = 457 Or Premium on bonds payable 421 (r Interest payable 5K (r Interest payable 5K (r Common shares \$30K Or Common shares 20K (b) Or Common shares \$10K (r Cash 28,800 avg. Wyane price = 300K - 2.4		(+1)
Dr Premium on Bonds payable 386 (r Interest payable 5K rect interest payment 0r Interest expense 0.09 (sokthbb 386) = 457 Or Premium on bonds payable 421 (r Interest payable 5K (r Interest payable 5K (r Common shares \$30K Or Common shares 20K (b) Or Common shares \$10K (r Cash 28800 avg. islugate price = 300K - 2.4	interest payment Dr Interest expense 0.09 (sok+ 1266):	4614
Cr Interest payment Or Interest expense 0.09 (Soktlabb - 386) = 457 Or Premium on books payable 42) (r Interest payable 5k (r Interest payable 5k (r Interest payable 5k (r Common Shares \$30K Or Common Shares \$20K (b) Or Common Shares \$12K \$2.4 = 28,800 (r Cash 28,800 avg. issuance price = 300k - 2.4		
rest interest payment Or Interest expense 0.09 (Soktlabb - 386) = 457 Or Premium on books payable 42) (r Interest payable 5k IS) Dr Equipment \$30k Dr Convolting expense 20k (r Camron shares \$70k Or Common shares 20k (b) Or Common shares (12k \$2.4) = 28,800 (r Cash 28,800 avg. Wagne price = 300k - 2.4	cr Interest cayable 5K	
Or fremium on bords payable 421 (r Interest payable 5k Br Equipment \$30K Or Consulting expense 20K (r Common shares \$70K Or Common shares 20K (b) Or Common shares \(12K \times 2.4 \) = 28,800 (r Cash 28,800 avg. islugace price = 300K - 2.4		
Or fremium on bords payable 421 (r Interest payable 5k Br Equipment \$30K Or Consulting expense 20K (r Common shares \$70K Or Common shares 20K (b) Or Common shares \(12K \times 2.4 \) = 28,800 (r Cash 28,800 avg. islugace price = 300K - 2.4	rext interest payment Or Interest expense 0.09 (sok+1266-	-386) = 4579
(r Interest payable Sk 15) Dr Equipment & 30K (r Common shares & 20K (r Common shares & 20K 16) Or Common shares (12K & 2.4) = 28,800 (r Cash 28,800 avg. Wugne price = 300K - 2.4		
15) Dr Equipment \$30K Dr Consulting expense 20K (r Common shares \$30K Dr Common shares 20K (b) Or Common shares (12K x 2.4 = 28,800 (r Cash 28,800 avg. islugace price = 300K = 2.4	(r Interest payable SK	
(r Common Thares 470K Or Common Thares 202 (b) Or Common Thares (12 k x 2.4 = 28,800 (r Cash 28,800 avg. Wygne price = 300k = 2.4		
(r Common Thares 470K Or Common Thares 202 (b) Or Common Thares (12 k x 2.4 = 28,800 (r Cash 28,800 avg. Wygne price = 300k = 2.4	101 Dr Foviement & 30K Dr Consulting expense	20 K
(b) Or Common Sharer (12 k x 2.4) = 28,800 (r (ash 28,800 avg. islugace price = 300k - 2.4	(c common shares \$30K Or common shar	
cr (ash 28,800 avg. islugace price = 300k - 2.4		
cr (ash 28,800 avg. islugace price = 300k - 2.4	(6) Or Connor Sharer (12 K x 2.4) = 28,800	
avg. istuance price = 300k - 2.4	Cr (ash 28,800	
125k	ave. illusers office = 300k - 7.4	
	125k	

7/	avg. illuance price = fook = 4
	Dr Common Shares 48 K (+x12K)
	Lr Cash 28.8 K (2.4 x 12K)
	(r Contributed Surplus 19.2 K (1.6 x 12 K)
18)	avg. i)juance price = 250k = 1.79
	140 K
	Dr Comnon Shares (1.79 x 12k) 21, 429
	Dr Contributed Surplus (0.61 x 12K) 7371 => rounding
	CT (orh 28.8k 2.4 x 12k) 28.8k
19]	total amount of each dividends payed out
	1.45 x 2,400,000 = \$ 3,480,000
	Feb 24
	Or Dividendo Peclared 3.48M Or Dividends layable 3.48 M
	Lr fividends Payable 3.48M Cr Cash 3.48 M
A. A. C.	
20)	0.15 2,100,000) = 315,000 shares issued
25	
	seit 3 Dr Stock Dividends Declared 107.1 M (34x 215 K)
	Cr Common Stock dividends distributable 107.1 M
	Sept 29
	Dr Common stack dividends distributable 107.1 M
	G Common Shares 107.1 M