Problems for Section 8B

8B-1. RASPBERRY Corporation's chart of accounts includes the following categories: Land, Equipment, Patents, Copyrights, and Coal Reserves. RASPBERRY completed the following transactions during the year:

Jan 2	Purchased Equipment for \$140,000 cash; RASPBERRY also
	had to pay 10% tax and a \$6,000 license fee.
Feb 3	Purchased a coal field with 40,000 tons of coal reserves for
	\$2,000,000 cash.
March 4	Purchased a copyright from another company for \$120,000 cash.
May 5	Purchased a patent and a piece of land for a lump sum payment
	of \$60,000. The land was appraised at \$80,000 while the patent
	appraised at \$20,000.

Section 8b Ready To Go On Quiz Review

G Psacharopoulos

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