

Cost of new plant and equipment: \$14,800,000
Shipping and installation costs: \$200,000
Unit sales:

Year	Units Sold
1	70,000
2	120,000
3	120,000
4	80,000
5	70,000

Sales price per unit: \$300/unit in years 1 through 4, \$250/unit in year 5
Variable cost per unit: \$140/unit
Annual fixed costs: \$700,000

Working-capital requirements: There will be an initial working capital requirement of \$200,000 to get production started. For each year, the total investment in net working capital will be equal to 10 percent of the dollar value of sales for that year. Thus, the investment in working capital will increase during years 1 through 3, then decrease in year 4. Finally, all working capital is liquidated at the termination of the project at the end of year 5.

The depreciation method: Use the simplified straight-line method over 5 years. It is assumed that the plant and equipment will have no salvage value after 5 years.

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Code of Federal Regulations, 1985 *Hearings* United States. Congress. House. Committee on Ways and Means, 1969

Forest Management and Planning Pete Bettinger, Kevin Boston, Jacek P. Siry, Donald L. Grebner, 2010-07-28 Forest Management and Planning provides a focused understanding of contemporary forest management issues through real life examples to engage students The methodology for the development of quantitatively derived forest management plans from gathering information to the implementation of plans at the forest level are clearly explained Emphasis is placed on the development of traditional commodity production forest plans using linear programming the development of alternative forest plans and problem resolution in planning The authors have developed this book based on their personal experience in teaching forest management courses and the review of ten forestry programs Auburn University University of Georgia Iowa State University Louisiana State University Northern Arizona University Ohio State University Pennsylvania State University University of Florida Virginia Tech and Oregon State University The integration of extended case studies of a variety of scenarios as well as the inclusion of a section on report writing will engage students Acknowledgement and integration of various software packages for forest management provide the most useful tools for those studying forest management and distinguish this book from the competition This book is an ideal resource for students of Forest Management primarily an upper level course in forestry and natural resource management wildlife and recreation programs Real life examples illustrated mathematically and graphically End of chapter questions Modern coverage of the planning and management of US Forest timber production Case study analysis Expansive applications drawn for examples in the western US the Lake States the northeastern US the southern US and Canada Detailed descriptions of models and solution methods for integrating a variety of wildlife habitat constraints *Forest*

Regeneration Manual Mary L. Duryea, P.M. . Dougherty, 1991-08-31 The Forest Regeneration Manual presents state of the art information about current regeneration practices for southern pines in the United States Over 1 2 billion seedlings of five major species loblolly slash longleaf sand and shortleaf are planted each year In 22 chapters the Manual details fundamental steps in establishing successful young pine plantations regeneration planning including economic and legal aspects regeneration harvest methods propagation by seed and vegetative techniques bareroot and container seedling culturing in the nursery measures of seedling quality site potential environment associated vegetation soils matching species to sites site preparation mechanical and chemical methods fire fertilization seedling handling before planting planting practices and measures of regeneration success promoting early plantation growth and management of competing vegetation insects disease and wildlife

Accounting under IndAS: An Illustrative Manual Santosh Maller, 2020-06-20 About the book Ind AS transition has resulted in high quality principles based globally comparable financial reporting of large Indian companies The transition not only impacted the financial results of companies but also caused far reaching consequential business impact Since last two years there have been several changes in Ind AS for example amendments in the revenue recognition standard and new leases standard has drastically changed the performance reporting in the balance sheet composition of companies Further certain Ind AS principles are implicitly complex for example the accounting for financial instruments acquisitions and business combinations are quite nuanced and can get difficult to apply without proper understanding Towards this end this book attempts to provide insights and in depth analysis on interpretative issues and complex principles in the Ind AS standards Ind AS contains extensive presentation and disclosure requirements The relevant chapters extensively deal with these requirements with illustrative examples To simplify the reading experience the chapters include a brief easy to understand summary of the relevant standard followed by Frequently Asked Questions FAQs on the chapter Coronavirus COVID 19 has also resulted in widespread economic uncertainty and disruption of businesses There have been far reaching implications on financial reporting These circumstances would potentially present entities with several challenges when preparing their financial statements This Edition covers some of the key financial reporting implications by way of FAQs in related chapters that companies need to consider along with the possible approaches that they may consider to dealing with the same keeping in view the business objectives financial covenants and the accounting standards This book is intended to help the companies to identify Ind AS requirements that are relevant to them and evaluate various accounting policy choices available under Ind AS The disclosure related issues would be useful to benchmark with the Ind AS IFRS disclosures of major companies Currently there is limited literature of the Ind AS application issues This book endeavors to provide guidance on these issues The book would be an immensely useful referencer for professionals practitioners and corporates

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