

Problem 14-34 (50 minutes)

1. The net cash inflow from sales of the detectors for each year would be:

	Year			
	1	2	3	4-12
Sales in units.....	4,000	7,000	10,000	12,000
Sales in dollars (@ \$45 each).....	\$ 180,000	\$ 315,000	\$450,000	\$540,000
Less variable expenses (@ \$25 each).....	100,000	175,000	250,000	300,000
Contribution margin.....	80,000	140,000	200,000	240,000
Less fixed expenses:				
Advertising.....	70,000	70,000	50,000	40,000
Other fixed expenses* ...	120,000	120,000	120,000	120,000
Total fixed expenses.....	190,000	190,000	170,000	160,000
Net cash inflow (outflow)...	\$(110,000)	\$(50,000)	\$ 30,000	\$ 80,000

* Depreciation is not a cash outflow and therefore must be eliminated when determining the net cash flow. The analysis is:

Cost of the equipment.....	\$100,000
Less salvage value (10%).....	10,000
Net depreciable cost.....	\$ 90,000

\$ 90,000 ÷ 12 years = \$7,500 per year depreciation

\$127,500 – \$7,500 depreciation = \$120,000 cash fixed expenses

Accounting 9 6 Mastery Problem Answers

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Accounting 9 6 Mastery Problem Answers:

Decoding **Accounting 9 6 Mastery Problem Answers**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Accounting 9 6 Mastery Problem Answers**," a mesmerizing literary creation penned by a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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