

1	4,000,000	10%	2023
	8,000,000	20%	2024
	12,000,000	30%	2025
	16,000,000	40%	2026
	<u>40,000,000</u>		
	52,000,000	Deferred Grant Income	
	20%	2024 portion	
	<u>10,400,000</u>	Grant Income in 2024	
2	135,000	Cost	
	<u>(13,000)</u>	Gov. Grant - reduction in the cost	
	122,000	Cost after the grant	
	5	EUL	
	<u>24,400</u>	Depreciation Expense for 2023	
3	20,000,000	20% Year 1	
	20,000,000	20% Year 2	
	<u>60,000,000</u>	60% Year 3	
	100,000,000		
	110,000,000	FV of land	
	20%	1st year portion	
	<u>22,000,000</u>	Grant Income for the first year	
	110,000,000	Deferred Grant Income	
	<u>(22,000,000)</u>	Grant Income for the first year	
	<u>88,000,000</u>	Deferred Grant Income at the end of first year	
4	450,000	Specific borrowing	
	10%	Interest rate	
	<u>45,000</u>	Capitalized borrowing cost - specific	
	475,000	Average expenditures	
	<u>(450,000)</u>	Specific borrowing	
	25,000	Ave. Exp. App. to gen. bor.	
	12%	Interest rate	
	<u>3,000</u>	Capitalized borrowing cost - general	
	<u>48,000</u>	Total capitalized borrowing cost	

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S Ashworth



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Student Solutions Manual for Practice of Statistics for Business and Economics David S. Moore, George P. McCabe, Bruce Craig, Layth Alwan, William M. Duckworth, 2010-11-12 This Solutions Manual provides solutions to odd numbered text exercises along with summaries of the key concepts needed to solve the problems *Instructor Solutions Manual 1-12* Jeffrey Slater, 2004 *Solutions Manual for An Introduction to Genetic Analysis* David Scott, 2012 Since its inception Introduction to Genetic Analysis IGA has been known for its prominent authorship including leading scientists in their field who are great educators This market best seller exposes students to the landmark experiments in genetics teaching students how to analyze experimental data and how to draw their own conclusions based on scientific thinking while teaching students how to think like geneticists Visit the preview site at www.whfreeman.com/IGA10epreview *Biochemistry Biochemistry: Solutions Manual* J. Stenesh, 1998-06-30 The ideal foundation of a one semester course for undergraduate students Stenesh s Biochemistry presents the basic body of biochemical knowledge and a thorough exposition of fundamental biochemical concepts Carefully balancing primary and secondary topics this introductory text covers the essentials in proper depth to establish a firm foundation for further study Superior to any other first level text available Stenesh s Biochemistry features clear writing thorough explanations and precise definitions comprehensive study sections for all chapters consisting of both review type questions and calculation type problems graded by difficulty and including answers selected reading lists concise chapter summaries two color text 529 illustrations a separate chapter on bioenergetics and an extensive index Four appendixes review acid base calculations the principles of organic chemistry the tools of biochemistry and oxidation reduction reactions and a separate Solutions Manual presents step by step answers to problems **Solutions Manual for Perspectives on Structure and Mechanism in Organic Chemistry** Felix A. Carroll, 2023-04-11 SOLUTIONS MANUAL FOR PERSPECTIVES ON STRUCTURE AND MECHANISM IN ORGANIC CHEMISTRY Based on the author s first hand classroom experience this solutions manual complements the 3rd edition of Perspectives on Structure and Mechanism in

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