

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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**Pete Bettinger, Kevin Boston, Jacek P.
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Code of Federal Regulations, 1985 The Encyclopedia of Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues More than 150 tax practitioners and administrators policymakers and academics have contributed The result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher's website **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

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