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**FORESTER COMPANY**

Forester Company has reclassified certain assets as biological assets. The total value of forest assets is P6,000,000 which comprises P5,100,000 freestanding trees, P600,000 land under trees and P300,000 roads in forest.

What amount should be reported as biological assets?

- a.) **5,100,000**
- b.) 5,700,000
- c.) 5,400,000
- d.) 6,000,000

*Land under trees and roads in forest should be classified as property, plant, and equipment.*

**AFRICA COMPANY**

Africa Company purchased 2000 llamas at the begging of current year. These llamas will be sheared semiannually and their wool sold to specialty clothing manufactures. The llamas were purchased for P5,000,000. During the current year, the change in fair value due to growth and price changes is P350,000, the wool harvested but not yet sold is valued at net realizable value of P100,000, and the decrease in fair value due to harvest is P50,000.

What is the carrying amount of the biological asset at year-end?

- a.) 5,300,000
- b.) 5,400,000
- c.) **5,400,000**
- d.) 5,100,000

**SOLUTION**

Llamas purchased	P5,000,000
Change in fair value	350,000
Wool harvested but not yet sold	100,000
Decrease in fair value	(50,000)
<b>Biological assets</b>	<b>5,400,000</b>

**MANAGEMENT ACCOUNTING - Solutions Manual**

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4,150,000 long-term investments (4) 1,500,000 INTANGIBLE ACTIVES (5) 550,000 Advances to officers 150,000 non-current assets of the asset

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A. 000,001 000,741 + 000,023,2 P = 61 P = 000,54 +000,001 000,023,2 D 01-91 amelorP 5.01 P SPE 000,06 2 setmeidnep 000,036 P 1000,021 (cicnerereferf 000,057 P soten soserŉrn l 1000,041 (000,001 1000,001 (sodalumca soiralas ed n'AisimO .cxa 000,01 sadineter saicnag 000,001 .setsuA 000,052,1 000,063,2 P A 5-11 amelorP 000,004,1 p sadineter saicnagga a otidŉcAR ed etsuAŉP 000,005 19ŉC3 atner al erbos sotesupmi ed 000,002,2 sotesupmi ed setna aicnererfŉD 000,000,7 sotsoc ed n'AicareruŉR ojab soserŉrn 1000,009 P n'Aicazianif ed gŉtiacnecrop ojab soserŉrn 1000,000,3 P = speyuidŉD 05P = 000,06 000,000,3 P = ocisjAb SPE 9-02 ocicreje led ocicrn led amelorP le eut gŉaj sŉjAm se odacern led ocicrn led eut ay savituldŉ nos senoica ed sotenico 000,01 setalnecrni senoica 20X 57/ 106- 57( (100,005 ocenoica senoicŉP .senoica ed senoicŉP n'Aiculd al arap ocisjAb SPE 000,054 n'Aicanimile al ed otsoŉC sŉnem VF 000,052,1 etropsnart ed daditnaC 000,005,7,3 n'Aicacerped 000,000,5,7 P opuigE D 2 B 1 6-8 amelorP 000,005,7 P n'Aicacifalscer ne sadirŉcAP 000,051,4 .etropsnart ed daditnaC 000,004,3 SEDADREVF SÄM - opuigje ed saddim 000,004,3 erbos ÄC al otsoŉC sŉjAm 000,004,4 atnev al a eniter es ocme escraficalse ed setna daditnaC lortnoC 000,004,3 P elbarecup daditnaC 000, 0053 . 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