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7. ©2007 McGraw-Hill/Irwin Chapter 7 The trade-in problem depends on whether the old machine was similar to the new one. If not, the issue should be solved by referring to the market value of the old machine, if such can be established. The difference between book value and market value is a gain on disposal of the old machine.

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SOLUTIONS TO PROBLEMS Solution F1-1 (in thousands) Preliminary computations Fair Value: Cost of investment in Son at January 2 (240,000 shares ´ \$40) Book value of net assets (\$8,000 - \$960 ...

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