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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

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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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^ \$40) Book value of net assets (\$8,000 - \$960 ...

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