

Ex 1

FV	7540		FV	7,540
			vs	
Lease paym	9000	=>	PV	7,461 =>
%	10%			

payments in arrears (i.e. at the end of the period)

Lease schedule:

Year	Liability	%	Payment	Reduction of liab	Liability (c/f=closing balance)
1	7,461	746	3,000	2,254	5,207
2	5,207	520.66	3,000	2,479	2,727
3	2,727	273	3,000	2,727	-

PL_1 year

%	(746.06)
Depreciatic	(1,379)
	<u>(2,124.57)</u>

BS_1 year

PPE	7,461	Fin leasing	5,207
Accumulat	(1,379)	Business re	(2,124.57)
Bank	(3,000)		
	<u>3,082</u>		<u>3,082</u>

PL_2 year

%	(520.66)
Depreciatic	(1,379)
	<u>(1,899.17)</u>

BS_2 year

PPE	7,461	Fin leasing	2,727
Accumulat	(2,757)	Business re	(1,899.17)
Bank	(6,000)	Retained ei	(2,124.57)
	<u>(1,296)</u>		<u>(1,296)</u>

PL_3 year

%	(272.73)
Depreciatic	(1,379)
	<u>(1,651.24)</u>

BS_3 year

PPE	7,461	Fin leasing	-
Accumulat	(4,136)	Business re	(1,651.24)
Bank	(9,000)	Retained ei	(4,023.74)
	<u>(5,675)</u>		<u>(5,675)</u>

Ex 2

		FV	7540
in BS at mir	7,461	Lease paymen	9000
		%	8.84%
Depreciatic	1,379	payments in arrears (i.e. at the end of the period)	

Lease schedule:

Year	Receivable	%	Payment
1	7,540	667	3,000
2	5,207	521	3,000
3	2,727	273	3,000

PL_1 year

%	666.54
<hr/>	
	666.54

BS_1 year

Fin leasing receivable
<hr/>
Bank

PL_2 year

%	520.65
<hr/>	
	520.65

BS_2 year

Fin leasing receivable
<hr/>
Bank

PL_3 year

%	272.72
<hr/>	
	272.72

BS_3 year

Fin leasing receivable
<hr/>
Bank

Reduction Receivable (c/f=closing balance)

2,333	5,207
2,479	2,727
2,727	(0)

5,207	Liability to manuf	7,540
	Business result fo	666.54
3,000		
8,207		8,207

2,727	Liability to manuf	7,540
	Business result fo	520.65
6,000	Retained earnings	666.54
8,727		8,727

(0)	Liability to manuf	7,540
	Business result fo	272.72
9,000	Retained earnings	1,187.19
9,000		9,000