**Week 1 Exercise 1**

Jupiter Company incurred the following costs.

**1.** Sales tax on factory machinery purchased $ 5,000

**2.** Painting of and lettering on truck immediately upon purchase 700

**3.** Cost of paving parking lot for new building constructed 17,900

**4.** Real estate broker’s commission on land purchased 3,500

**5.** Insurance premium paid for first year’s insurance on new truck 880

**6.** Cost of landscaping on property purchased 7,200

**7.** Installation and testing of factory machinery 2,000

**8**. Architect’s fees on self-constructed building 10,000

**9.** Cost of clearing, draining, and filling land 13,300

Instructions:

Indicate to which account Jupiter would debit each of the costs.