

CHAPTER 26: LAND AND BUILDING
IA VALIX 2021 EDITION

Problem 26-1 :

Cost of factory building:		Cost of the land	
Cost of razing old building	300,000	Purchased price	4,500,000
Architect fee	850,000	Title and legal fee	200,000
New building cons.cost	8,000,000	Total cost of the land	4,700,000
Total cost of factory building	9,250,000		

Problem 26-2:

Cost of land	
Purchased price	4,000,000
Title guarantee insurance	50,000
Legal fees for purchase contract and recording title	150,000
Demolition of old building	200,000
Total initial carrying amount of land	4,400,000

Problem 26-3:

Cost of land	
Purchase price of land as a building site	600,000
Legal fees for contract to purchase land	20,000
Total cost of land	620,000
Cost of the building	
Architect fee	80,000
Demolition of old building	50,000
Less: Sale of scrap from old building	(30,000)
Construction cost of new building	3,500,000
Total cost of the building	3,600,000

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leaders if the symbol has a leader click once to place the leader then click a second time to place the symbol multiple leaders while dragging the symbol and before placing it press ctrl the note stops moving and a second leader is added while still

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conventional method for designing surface finish as per is 696 surface texture specified by indicating the following a roughness value i e ra value in mm b machining allowance in mm c sampling length or instrument cut off length in mm d machining production method and e direction of lay in the symbol form as x m c r

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for jis symbols specify roughness ra roughness rz rmax for gost symbols you can also select use for notation displays the surface finish symbol 0 5 times larger than the default size add default symbol displays the default surface finish symbol in parentheses format use document font

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bs en iso 1302 2002 geometrical product specifications gps indication of surface texture in technical product documentation for notes on surface roughness use link surface roughness notes the symbol indicates the surface finish requirements and shows a machining allowance requirement of 3mm on all surfaces

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let s take a look how the jis defines each type of plating such as chrome plating and zinc plating the jis defines the types grades and symbols for electro galvanizing as shown in the table below

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1 positions of auxiliary symbols for surface symbol a surface roughness value cut off value or reference length machining method grain direction surface undulation etc are indicated around the surface symbol as shown in fig 1 below fig 1 positions of auxiliary symbols

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surface symbol symbol indicating a surface where removal processes are prohibited symbol indicating a surface that requires a removal process examples of indicating the ra upper limit a b c example of indicating grain direction examples of indicating ra upper limit and lower limit a b examples of indicating the machining method

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jan 6 2021 the basic surface finish symbol is a check mark with the point resting on the surface to be specified variations of this symbol provide additional instructions as described in the table below figure 5 surface finish symbols basics

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surface finish symbols you can specify the surface texture of a part face by using a surface finish symbol you can select the face in a part assembly or drawing document surface finish symbols are formed by combining the symbol and lay direction direction of lay

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to open the surface finish propertymanager do one of the following insert a new surface finish symbol click surface finish on

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may 12 2020 it is suggested to indicate the surface roughness on drawing by symbols the bis recommended symbols for indicating the surface finish are shown in table a for the roughness values greater than 25µm the symbol is used for roughness value less than 25µm the equilateral triangular symbol is used

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use the toolbox surface finish symbol dialog box to configure the surface finish symbols you add to drawings to open the toolbox surface finish symbols dialog box do one of the following click surface finish symbols mechanical toolbox toolbar

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understanding surface roughness symbols symbols that indicate the surface texture of machined and structural parts are used in industrial diagrams the pictorial representation using these symbols is defined in iso 1302 2002 this section will explain how to write these symbols to indicate surface textures terminology explanation

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