Ex. 15–5

a. Feb. 17	Investments—Dan Co. Stock	87,000*	
	Cash		87,000
	*(3,000 shares × $28.90) + $300		
b. July 11	Cash	2,850*	
	Dividend Revenue		2,850
	*($0.95 × 3,000 shares)		
c. Dec. 4	Cash	35,875*	
	Gain on Sale of Investments		6,875
	Investments—Dan Co. Stock		29,000**
	*(1,000 shares × $36) – $125 **($87,000/3,000 shares) × 1,000 shares		

Ex. 15–6

Jan. 12	Investments—Baxter Company Stock	101,790*	
	Cash		101,790
	*(1,800 shares × $56.50) + $90		
Apr. 10	Cash	450*	
	Dividend Revenue		450
	*($0.25 × 1,800 shares)		
June 3	Cash	55,135*	
	Loss on Sale of Investments	12,725	
	Investments—Baxter Company Stock		67,860**
	*(1,200 shares × $46) – $65 **1,200 shares × ($101,790/1,800 shares)		