

Name:

B-10.08

Date:

Section:

(a)

<u>Year</u>	<u>Annual Expense</u>	<u>Accumulated Depreciation at End of Year</u>	<u>Annual Expense Calculation</u>
X1			
X2			
X3			
X4			

(b)

Property, Plant & Equipment (20X3)

Equipment

Less: Accumulated depreciation

Name:

B-10.08

Date:

Section:

(c)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
1-Jan				
	<i>To record purchase of excavator</i>			
31-Dec 20X1				
	<i>To record 20X1 depreciation</i>			
31-Dec 20X2				
	<i>To record 20X2 depreciation</i>			
31-Dec 20X3				
	<i>To record 20X3 depreciation</i>			
31-Dec 20X4				
	<i>To record 20X4 depreciation</i>			
31-Dec 20X4				
	<i>To record disposal of asset</i>			