

(a)

Year	Annual Expense	Accumulated Depreciation at End of Year	Annual Expense Calculation
X3			
X4			
X5			
X6			
X7			

(b)

Property, Plant & Equipment (20X5)

Equipment

Less: Accumulated depreciation

(c)

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Date	Accounts		Debit	Credit
1-Jan				
	<i>To record the purchase of press</i>			
31-Dec				
20X3				
	<i>To record 20X3 depreciation</i>			
31-Dec				
20X4				
	<i>To record 20X4 depreciation</i>			
31-Dec				
20X5				
	<i>To record 20X5 depreciation</i>			
31-Dec				
20X6				
	<i>To record 20X6 depreciation</i>			
31-Dec				
20X7				
	<i>To record 20X7 depreciation</i>			
31-Dec				
20X7				
	<i>To record disposal of asset</i>			