

(a)

Year	Annual Expense	Accumulated Depreciation at End of Year	Annual Expense Calculation
X1			
X2			
X3			
X4			

(b)

**Property, Plant & Equipment (20X3)**

Equipment

Less: Accumulated depreciation

(c)

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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>			