On April 1, 20X4, Rojas purchased land by giving $100,000 in cash and executing a $400,000 note payable to the former owner. The note bears interest at 10% per annum, with interest being payable annually on March 31 of each year. Rojas is also required to make a $100,000 payment toward the note's principal on every March 31.

(a) Prepare the appropriate journal entry to record the land purchase on April 1, 20X4.

(b) Prepare the appropriate journal entry to record the year-end interest accrual on December 31, 20X4.

(c) Prepare the appropriate journal entry to record the payment of interest and principal on March 31, 20X5.

(d) Prepare the appropriate journal entry to record the year-end interest accrual on December 31, 20X5.

(e) Prepare the appropriate journal entry to record the payment of interest on March 31, 20X6.