|  |  |  |
| --- | --- | --- |
| 4.3.1 | **Fixed Asset Note** |  |
|  |  | **Land & Buildings** | **Vehicles** | **Equipment** |  |
|  | **Carrying value at the beginning of the year** | **1 100 000** | 364 500 | 234 000 |  |
|  | Cost | **1 100 000** | 500 000 | **390 000**  |  |
|  | Accumulated depreciation(50 000 + 45 000 + 40 500) | **(0)** | (135 500) | **(156 000)** |  |
|  | **Movements** |  |  |  |  |
|  | Additions  | 400 000 | **240 000** | **120 000** |  |
|  | Disposals (60 000 – [6 000 +6 000 + 6000 + 3 000] 21000  | **(0)** | **(0)** | (39 000)\* | Any figure( ) |
|  | Depreciation  (36 450 + 8 000)(See Current Vakue in beginning)(3 000 + 33 000 + 6 000) | **(0)** | (44 450)#Operation 1 part correct | (42 000)#Operation 1 part correct |  |
|  | **Carrying value at the end of the year** | **1 500 000** | 560 050 | 273 000 |  |
|  | Cost | **1 500 000** | **740 000** | **450 000** |

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| --- |
|  |
| **20** |

 |
|  | Accumulated depreciation | **0** | (179 950) | (177 000) |