

Grade 11 Accounting

Fixed assets

Part 4

Limpopo Paper

1.3 FIXED ASSETS

The following information relates to the financial year ended 30 June 2022.

REQUIRED

(i) to (iv) on the fixed asset note. (14)

A. Fixed asset note

	Land and buildings	Equipment	Vehicles
1 July 2021	3 000 000	(ii)	800 000
30 June 2022	3 000 000	420 000	1 080 000
Depreciation for the year		(180 000)	(280 000)
Additions at cost	160 000	160 000	
Disposal at carrying value			(iv)
Depreciation for the year		(80)	
Carrying value on 30 June 2022			
Cost	(i)	580 000	720 000
Accumulated depreciation			

B. Information from the fixed asset register

Depreciation for buildings is calculated at 10% p.a on the diminishing balance.

A delivery vehicle was purchased on 1 October 2021.

Depreciation for vehicles is calculated at 15% p.a on cost.

A delivery vehicle was sold for R112 000 cash on 1 March 2022. The cost price was R300 000 and accumulated depreciation on 1 July 2021 amounted to R216 000.

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