

**Prob. 10–5A**
**2008**

Jan.	7	Delivery Equipment .....	45,600	
		Cash .....		45,600
Feb.	27	Truck Repair Expense .....	130	
		Cash .....		130
Dec.	31	Depreciation Expense—Delivery Equipment .....	11,400	
		Accumulated Depreciation—Delivery Equipment .....		11,400
		Delivery equipment depreciation [\$45,600 × (1/8 × 2)].		

**2009**

Jan.	8	Delivery Equipment .....	75,000	
		Cash .....		75,000
Mar.	13	Truck Repair Expense .....	200	
		Cash .....		200
Apr.	30	Depreciation Expense—Delivery Equipment .....	2,850	
		Acc. Depreciation—Delivery Equipment .....		2,850
		Delivery equipment depreciation [\$45,600 – \$11,400 × (1/8 × 2) × 4/12].		
	30	Acc. Depreciation—Delivery Equipment .....	14,250	
		Cash .....	30,000	
		Loss on Sale of Delivery Equipment .....	1,350	
		Delivery Equipment .....		45,600
Dec.	31	Depreciation Expense—Delivery Equipment .....	15,000	
		Acc. Depreciation—Delivery Equipment .....		15,000
		Delivery equipment depreciation [(75,000 × (1/10 × 2)].		

**Prob. 10–5A Concluded**
**2010**

<b>July</b>	<b>1</b>	<b>Delivery Equipment .....</b>	<b>82,000</b>	
		<b>Cash .....</b>		<b>82,000</b>
<b>Oct.</b>	<b>4</b>	<b>Depreciation Expense—Delivery Equipment ....</b>	<b>9,000</b>	
		<b>Acc. Depreciation—Delivery Equipment .....</b>		<b>9,000</b>
		<b>Delivery equipment depreciation</b>		
		<b>[\$75,000 – \$15,000 × (1/10 × 2) × 9/12].</b>		
	<b>4</b>	<b>Cash.....</b>	<b>53,000</b>	
		<b>Acc. Depreciation—Delivery Equipment .....</b>	<b>24,000</b>	
		<b>Delivery Equipment.....</b>		<b>75,000</b>
		<b>Gain on Sale of Delivery Equipment.....</b>		<b>2,000</b>
<b>Dec.</b>	<b>31</b>	<b>Depreciation Expense—Delivery Equipment ....</b>	<b>8,200</b>	
		<b>Acc. Depreciation—Delivery Equipment .....</b>		<b>8,200</b>
		<b>Delivery equipment depreciation</b>		
		<b>[\$82,000 × (1/10 × 2) × 6/12].</b>		