

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2349, ACCUMULATED DEPRECIATION EQUIPMENT**  
(New 06/05)

**10433.1**

Normal Balance: Credit

Purpose: This account shows the depreciated portion of the cost of equipment.

Subsidiaries: Property Ledger

Normal Entries:

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Entry No.	Debits	Entry No.	Credits
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Entries to this account will usually be made by special journal entries as circumstances require.