

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2349,
ACCUMULATED DEPRECIATION EQUIPMENT**
(New 06/2005)

10433.1

Normal Balance: Credit

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

Subsidiaries: Property Ledger

Normal Entries:

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