

**Solution:**

(1)

JOURNAL ENTRIES FOR DEPRECIATION (in millions of \$)			
Name: Coca-Cola Company			
Date	Particulars	Debit	Credit
31 Dec [Year]	Depreciation To Property, Plant & Equipment (Being depreciation of the new equipment)	0.3	0.3

(2)

Since it was sold after 2 years of use, the total value will be  $\$80,000 - \$32,500 = \$47,500$ .

JOURNAL ENTRIES FOR SALE (in thousands of \$)			
Name: Coca-Cola Company			
Date	Particulars	Debit	Credit
31 Dec 2013	Cash Capital Loss To Assembly Robots (Being sale of one of the equipment)	42.0 5.5	47.5

(3)

Since it was sold after 2 years of use, the total value will be  $\$80,000 - \$32,500 = \$47,500$ .

JOURNAL ENTRIES FOR SALE (in thousands of \$)			
Name: Coca-Cola Company			
Date	Particulars	Debit	Credit
31 Dec 2013	Cash To Assembly Robots To Capital Gains (Being sale of one of the equipment)	51.0	47.5 3.5