Solution:

(1)

We can calculate the amortization of the special tools as follows:

$$Initial\ net\ cost\ of\ equipment\ (2010) = \$7{,}473$$

Now, we added $2,000 worth of special tools and reduced $700 (net) worth of the tools. This means that the total addition should be:

$$Total\ addition = \$7{,}473 + \$2{,}000 - \$700 = \$8{,}773$$

However, the final is $6,999. This difference is due to amortization in fiscal 2011. Thus, the amortization is given by:

$$Amortization\ (2011) = \$8{,}773 - \$6{,}999 = \$1{,}774\ million$$

(2)

Depreciation is given by:

$$Depreciation\ (2011) = \$3{,}533 - \$1{,}774 = \$1{,}759$$

The depreciation has, in fact, decreased by $1,026. This could be attributed to the fact that some of the items had been disposed off and some new items were brought up.

Since, the book value of the items disposed was 0, this is clear that only acquisition was there, and we get the following:

$$15{,}230 = 15{,}554 + Acquisition - 1{,}759 \implies Acquistion = 1{,}435$$

Thus, the cost of net acquisition of PPE would be:

$$Net\ Acquisition\ (2011) = \$1{,}435\ million$$