Solution:

(1)

JOURNAL ENTRIES FOR DEPRECIATION (in thousands of $) Name: Alaska Airlines			
Date	Particulars	Debit	Credit
31 Dec [Year]	Depreciation To Other Properties & Equipment (Being depreciation of the new equipment)	180	 180

Note: It is assumed that the new equipment would go to the other properties and equipment, since they are assumed for maintenance.

(2)

Since it was sold after 2 years of use, the total value will be $\$330{,}000 - \$120{,}000 = \$210{,}000$.

JOURNAL ENTRIES FOR SALE (in thousands of $) Name: Alaska Airlines			
Date	Particulars	Debit	Credit
31 Dec 2013	Cash To Assembly Robots To Capital Gains (Being sale of one of the equipment)	220	 210 10

(3)

Since it was sold after 2 years of use, the total value will be $\$330{,}000 - \$120{,}000 = \$210{,}000$.

JOURNAL ENTRIES FOR SALE (in thousands of $) Name: Alaska Airlines			
Date	Particulars	Debit	Credit
31 Dec 2013	Cash Capital Loss To Assembly Robots (Being sale of one of the equipment)	180 30	 210