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Equipment account \$ \$ 2013 2013 May 1 Balance b/d 8 600 Oct 31 Disposals 2 000 (1) Nov 1 New2You 3 400 (1) 2014 Apl 30 Balance c/d 10 000 12 000 12 000 2014 May 1 Balance b/d 10 000 (1) OF [3] Provision for depreciation of equipment account \$ \$ 2013 2013 Oct 31 Disposals 800 (2) May 1 Balance b/d 3 260

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