

| ASSET REGISTER OF HYPER ATLANTIC TRANSPORT  |                           |                          |                |
|---|---------------------------|--------------------------|----------------|
| <b>VEHICLE 1</b>  |                           |                          |                |
| Make: Isuzu D-MAX   |                           |                          |                |
| Date purchased: ?   |                           |                          |                |
| Cost price: R960 000  |                           |                          |                |
| Depreciation: 20% per annum on cost price   |                           |                          |                |
| DATE  | DEPRECIATION FOR THE YEAR | ACCUMULATED DEPRECIATION | CARRYING VALUE |
| 28/02/2019  | 192 000                   | 192 000                  | 768 000        |
| 28/02/2020  | 192 000                   | 384 000                  | 576 000        |
| 28/02/2021  | 192 000                   | 576 000                  | 384 000        |
| 31/08/2021  | 96 000                    | ?                        | ?              |
| <b>NOTE:</b>  |                           |                          |                |
| Vehicle 1 was written off in an accident on 31 August 2021. The insurance company refused to pay out the claim as the vehicle was not in a roadworthy condition at the time of the accident. The vehicle was therefore sold to a scrap dealer for R30 000 cash. |                           |                          |                |

  

| ASSET REGISTER OF HYPER ATLANTIC TRANSPORT |                           |                          |                |
|--|---------------------------|--------------------------|----------------|
| <b>VEHICLE 2</b>                           |                           |                          |                |
| Make: Hyundai EX8                          |                           |                          |                |
| Date purchased: 01/03/2017                 |                           |                          |                |
| Cost price: R1 040 000                     |                           |                          |                |
| Depreciation: 20% per annum on cost price  |                           |                          |                |
| DATE                                       | DEPRECIATION FOR THE YEAR | ACCUMULATED DEPRECIATION | CARRYING VALUE |
| 28/02/2018                                 | 208 000                   | 208 000                  | 832 000        |
| 28/02/2019                                 | 208 000                   | 416 000                  | 624 000        |
| 28/02/2020                                 | 208 000                   | 624 000                  | 416 000        |
| 28/02/2021                                 | (A)                       | (B)                      | (C)            |
| 28/02/2022                                 | (D)                       | (E)                      | (F)            |

  

| ASSET REGISTER OF HYPER ATLANTIC TRANSPORT |                           |                          |                |
|--|---------------------------|--------------------------|----------------|
| <b>VEHICLE 3</b>                           |                           |                          |                |
| Make: Mercedes-Benz eActros                |                           |                          |                |
| Date purchased: 01/09/2020                 |                           |                          |                |
| Cost price: ?                              |                           |                          |                |
| Depreciation: 20% per annum on cost price  |                           |                          |                |
| DATE                                       | DEPRECIATION FOR THE YEAR | ACCUMULATED DEPRECIATION | CARRYING VALUE |
| 28/02/2021                                 | 135 000                   | 135 000                  | ?              |
| 28/02/2022                                 | 270 000                   | 405 000                  | ?              |

  

**REQUIRED:**

1.2 Jy word voorsien van die volgende inligting van Hyper Atlantic Transport.  
Hul finansiële jaar eindig elke jaar op 28 Februarie.

**INLIGTING:**

# Grade 11 Accounting Midyear Papers

**Patrick Vollmar**



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