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1. 2000 年 10 月 1 日, 某公司购入一台设备, 原值 100,000 元, 预计净残值 10,000 元, 预计使用寿命 5 年, 采用直线法计提折旧。至 2005 年 12 月 31 日, 该设备已使用 5 年, 累计折旧 18,000 元。

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