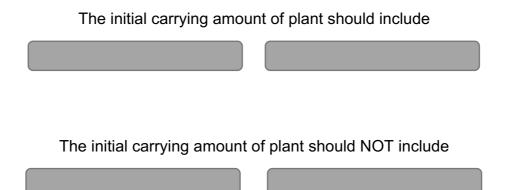
Match the tokens to the appropriate category based on whether or not the costs should be capitalised in the initial carrying amount of an item of plant.



Picklist

- The cost of a three-week training course for staff to operate the plant
- Cost of transporting the plant to the factory
- The cost of a three-year plant maintenance agreement
- The cost of installing a new power supply required to operate the plant