

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.

The initial carrying amount of plant should include

The initial carrying amount of plant should NOT include

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