

COST OF ASSET	200000
SALVAGE VALUE	20000
LIFE OF AN ASSET	5
MONTHS IN THE 1ST YEAR	10

FIXED ASSET ACCOUNT (SLN METHOD)

YEAR	OB	DEPRECIATION	CB	MONTHS	FIXED . YEAR
1	200000.00	30000.00	170000.00	10	1
2	170000.00	36000.00	134000.00	12	2
3	134000.00	36000.00	98000.00	12	3
4	98000.00	36000.00	62000.00	12	4
5	62000.00	36000.00	26000.00	12	5
6	26000.00	6000.00	20000.00	2	6

MONTHS IN THE 1ST YEAR

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12

ASSET ACCOUNT (DB METHOD)

OB	DEPRECIATION	CB
200000.00	61500.00	138500.00
138500.00	51106.50	87393.50
87393.50	32248.20	55145.30
55145.30	20348.62	34796.68
34796.68	12839.98	21956.71
21956.71	1350.34	20606.37