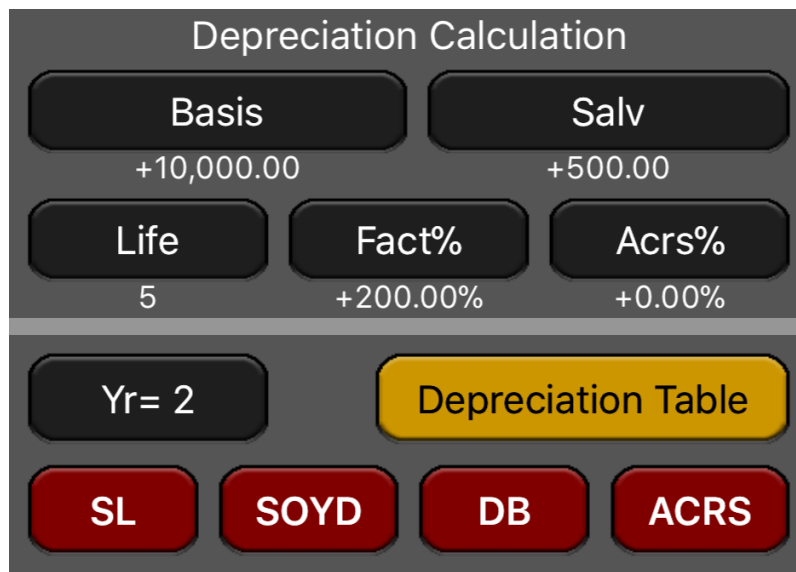


Depreciation Menu

This menu allows the calculation of depreciation values and remaining depreciable values (RDV) one year at a time. The depreciation methods available are:

- Declining balance (DB).
- Sum-of-the-years'-digits (SOYD).
- Straight line (SL)
- Accelerated Cost Recovery System (ACRS)

To show it, touch “**OPT**” key and in the section “**4) Finance:**”, touch the “**Depreciation**” button.



Depreciation Menu Buttons	
[Basis]	Stores the depreciable cost basis of the asset.
[Salv]	Stores the salvage value of the asset at the end of its useful life.

Depreciation Menu Buttons

[Life]	Stores the expected useful life of the asset in whole years.
[Fact%]	Stores the declining-balance factor as a percentage of the straight-line rate.
[Acrs%]	Stores the appropriate Accelerated Cost Recovery System percentage of the asset.
[Yr#]	Stores number of the year for which depreciation will be calculated (must be an integer).
[DB]	Calculates the declining-balance depreciation for the year in stack-X and the remaining depreciable value in stack-Y.
[SOYD]	Calculates the sum-of-years-digits depreciation for the year in stack-X and the remaining depreciable value in stack-Y.
[SL]	Calculates the straight-line depreciation for the year in stack-X and the remaining depreciable value in stack-Y.
[ACRS]	Calculates the ACRS deduction based on BASIS and ACRS% values.
[Depreciation Table]	Opens a view with depreciation schedule for all years.

Example: Depreciation Methods

An asset purchased in \$10,000, is depreciated over 5 years. Its salvage value is \$500. Find the depreciation and remaining value for the first 2 years using all three depreciation methods (in the DB method use a declining factor of 200).

Solution:

Keystroke	Description
10000 [Basis]	Stores the original asset value. Basis = 10,000.00
500 [Salv]	Stores the salvage value. Salv = 500.00
5 [Life]	Stores the useful life of the asset. Life = 5.00
200 [Fact%]	Stores the DB factor. Fact% = 200%
1 [Yr#]	Set the first year to calculate depreciation.
[DB]	Calculates DB for year #1: RDV = 5,500.00; DB = 4,000.00
[SOYD]	Calculates SOYD for year #1: RDV = 6,333.33; SOYD = 3,166.67
[SL]	Calculate the SL for year #1: RDV = 7,600.00; SL = 1,900.00
2 [Yr#]	Set the year #2 to calculate depreciation.
[DB]	Calculate the DB for year #2: RDV = 3,100.00; DB = 2,400.00
[SOYD]	Calculate the SOYD for year #2: RDV = 3,800.00; SOYD = 2,533.33
[SL]	Calculate the SL for year #2: RDV = 5,700.00; SL = 1,900.00
[Table]	Shows the following view

Depreciation Schedule

Year:	0
DPN =	+0.00
RDV =	+9,500.00
RBV =	+10,000.00
Year:	1
DPN =	+1,900.00
RDV =	+7,600.00
RBV =	+8,100.00
Year:	2
DPN =	+1,900.00
RDV =	+5,700.00
RBV =	+6,200.00
Year:	3
DPN =	+1,900.00
RDV =	+3,800.00
RBV =	+4,300.00
Year:	4
DPN =	+1,900.00
RDV =	+1,900.00
RBV =	+2,400.00
Year:	5

