

| | | | | | |
|--|-----|---------------------------------------|---|-----------|----|
| = | = | = | = | 0 | 1 |
| DEPREC | | Copyright (c) 1984, Wildfire Technolo | | 0 | 2 |
| - | - | - | - | 0 | 3 |
| | | Depreciation Schedules | | Err:502 | 4 |
| = | = | = | = | Err:502 | 5 |
| | | | | -1 | 6 |
| Original Cost | >>> | | | 3 | 7 |
| Less: Grants and Allowances ... | >>> | | | 3 | 8 |
| Equals: Depreciable Cost Base | | \$0.00 | | Copyright | 9 |
| | | | | | 10 |
| Salvage Value | >>> | | | 0 | 11 |
| | | | | 1 | 12 |
| Year of Purchase | >>> | | | 0 | 13 |
| Month of Purchase | >>> | | | 0 | 14 |
| Asset Life | >>> | | | | 15 |
| Declining Balance Rate (%) | >>> | | | | 16 |
| ACRS Recovery-Life Category ... | >>> | | | | |
| 1 = 3-year, 2 = 5-year, 3 = 10-year, | | | | | |
| 4 = 15-year utility, 5 = 15-year real. | | | | | |

STRAIGHT LINE DEPRECIATION SCHEDULE

SUM OF YEARS' DIGIT

| Year | Depreciation | Accum. Depr. | Book Value | Year | Depreciation |
|------|--------------|--------------|------------|------|--------------|
| 1984 | #DIV/0! | #VALUE! | #VALUE! | 1984 | #DIV/0! |
| 1985 | #DIV/0! | #VALUE! | #VALUE! | 1985 | #DIV/0! |
| 1986 | #DIV/0! | #VALUE! | #VALUE! | 1986 | #DIV/0! |
| 1987 | #DIV/0! | #VALUE! | #VALUE! | 1987 | #DIV/0! |
| 1988 | #DIV/0! | #VALUE! | #VALUE! | 1988 | #DIV/0! |
| 1989 | #DIV/0! | #VALUE! | #VALUE! | 1989 | #DIV/0! |

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| 25% | 15% | 8% | 5% | 12% | 11% |
| 38% | 22% | 14% | 10% | 10% | 10% |
| 37% | 21% | 12% | 9% | 9% | 9% |
| | 21% | 10% | 8% | 8% | 8% |
| | 21% | 10% | 7% | 7% | 7% |
| | | 10% | 7% | 6% | 6% |
| | | 9% | 6% | 6% | 6% |
| | | 9% | 6% | 6% | 6% |
| | | 9% | 6% | 6% | 6% |
| | | 9% | 6% | 5% | 6% |
| | | | 6% | 5% | 5% |
| | | | 6% | 5% | 5% |
| | | | 6% | 5% | 5% |
| | | | 6% | 5% | 5% |
| | | | 6% | 5% | 5% |

IGITS DEPRECIATION SCH

DECLINING BALANCE DEPRECIATION SCH

| Accum. Depr. | Book Value | Year | Depreciation | Accum. Depr. | Book Value |
|--------------|------------|------|--------------|--------------|------------|
| #VALUE! | #VALUE! | 1984 | \$0.00 | #VALUE! | #VALUE! |
| #VALUE! | #VALUE! | 1985 | #VALUE! | #VALUE! | #VALUE! |
| #VALUE! | #VALUE! | 1986 | #VALUE! | #VALUE! | #VALUE! |
| #VALUE! | #VALUE! | 1987 | #VALUE! | #VALUE! | #VALUE! |
| #VALUE! | #VALUE! | 1988 | #VALUE! | #VALUE! | #VALUE! |
| #VALUE! | #VALUE! | 1989 | #VALUE! | #VALUE! | #VALUE! |

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| 10% | 9% | 8% | 7% | 6% | 5% |
| 11% | 11% | 11% | 11% | 11% | 11% |
| 9% | 9% | 10% | 10% | 10% | 10% |
| 8% | 8% | 8% | 8% | 9% | 9% |
| 7% | 7% | 7% | 7% | 8% | 8% |
| 6% | 6% | 7% | 7% | 7% | 7% |
| 6% | 6% | 6% | 6% | 6% | 6% |
| 6% | 6% | 6% | 6% | 5% | 6% |
| 6% | 6% | 5% | 6% | 5% | 5% |
| 5% | 6% | 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% | 5% | 5% |
| 1% | 1% | 2% | 2% | 3% | 3% |

DECLINING BALANCE DEPRECIATION SCI
(With Crossover to Straight Line Depreciation)

| Year | Depreciation | Accum. Depr. | Book Value |
|------|--------------|--------------|------------|
| 1984 | #DIV/0! | #VALUE! | #VALUE! |
| 1985 | #VALUE! | #VALUE! | #VALUE! |
| 1986 | #VALUE! | #VALUE! | #VALUE! |
| 1987 | #VALUE! | #VALUE! | #VALUE! |
| 1988 | #VALUE! | #VALUE! | #VALUE! |
| 1989 | #VALUE! | #VALUE! | #VALUE! |

ACCELERATED (

| Year | Depreciation |
|------|--------------|
| 1984 | Err:502 |
| 1985 | Err:502 |
| 1986 | Err:502 |

| | | | |
|-----|-----|-----|---|
| 4% | 3% | 2% | $1\%(\text{\$C\$9}-\text{\$C\$11})/\text{\$C\$15}*(13-\text{\$C}$ |
| 11% | 11% | 11% | $12\%@\text{MIN}((\text{\$C\$9}-\text{\$C\$11})/\text{\$C\$15}$ |
| 10% | 10% | 10% | $10\%(\text{\$C\$9}-\text{\$C\$11})*(13-\text{\$C\$14})*(\text{\$}$ |
| 9% | 9% | 9% | $9%@\text{MIN}((\text{\$C\$9}-\text{\$C\$11})*((13-\text{\$}$ |
| 8% | 8% | 8% | $8%@\text{MIN}(\text{\$C\$9}-\text{\$C\$11},\text{\$C\$9}*\text{\$C}$ |
| 7% | 7% | 7% | $7%@\text{MIN}(\text{L25}-\text{\$C\$11},\text{L25}*\text{\$C\$}$ |
| 6% | 6% | 6% | $6%@\text{MIN}(\text{\$C\$9}-\text{\$C\$11},@\text{MAXI}$ |
| 6% | 6% | 6% | $6%@\text{MIN}(\text{P25}-\text{\$C\$11},@\text{MAX(F}$ |
| 5% | 6% | 6% | $6\%\text{\$C\$9}*@V\text{LOOKUP}(\text{Q25}+1-\text{\$}$ |
| 5% | 5% | 6% | $5\%+\text{C24}+\text{B25}$ |
| 5% | 5% | 5% | $5\%+\text{\$C\$9}-\text{C25}$ |
| 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% |
| 5% | 5% | 5% | 5% |
| 4% | 4% | 4% | 5% |

COST RECOVERY SYSTEM (ACRS)

| Accum. Depr. | Book Value |
|--------------|------------|
| #VALUE! | #VALUE! |
| #VALUE! | #VALUE! |
| #VALUE! | #VALUE! |

\0, \B, \M: BEEP:

{home}/XMm//{esc}/XR

\$E\$3-E25)/12/\$E\$2

MENU:

| Input | Blank | Calc | Results | Graph | Print |
|---|-------------|---------------|------------------|---------------|---------------|
| Input Data | Clear Input | FileCalculate | ResuShow Results | Show Graphs | Print Results |
| {home}/XMin/XMblank~ | /XGcalc~ | {home} | /XMgraph~ | /XCpalign~/PP | |
| '25*\$C\$16/100,(P25-\$C\$11)/(((C\$14-1)/12/XMresults~ | | | | | /XMprint~ |

INPUTMENU:

| Cost | Grants | Salvage | PurDate | Life | DBRate |
|--|---------------------------|---------------|-----------------|-----------------|------------------------------|
| Enter Gross As | Enter Investme | Enter Salvage | Enter Date of F | Enter Asset Lif | Enter Declining |
| /XNAsset Cost/XNGrants and/XNSalvage V:/XMinpdate~ | /XNAsset Life/XNDeclining | | | | |
| /XIcost<=(salv/XI(grants<0)#/XI(salvage<0)#OR#salvage>/XI(life<=0)#C/XI(rate<0)#OI | | | | | |
| /XMininputmenu/XMininputmenu/XMininputmenu~ | | | | | /XMininputmenu/XMininputmenu |

INPDATE:

| Year | Month | No | Yes |
|--|---------------------|------------|----------------|
| Enter Purchase | Enter Purchase Date | Month | Return to Main |
| /XNPurchase Y/XNPurchase Month (1-12): ~month1~ | /XMmenu~ | /FRagenda~ | |
| /XI(year1<190/XImonth1<>@choose(month1,@err,1,2,3,4,5,6,7,8,9,10,11,12)~/XCbeep- | | | |
| /XMininputmenu/XMininputmenu~ | | | |

AGENDA:

BLANK:

| No | Yes |
|-----------------|--|
| Do not blank fi | Blank out all input fields and result areas. |
| /XMmenu~ | /WGPD/REinput~ |
| | /XCblankcalc~ |
| | {goto}c9~+{up}{up}-{up}~ |
| | /WGPE {home} |
| | /XMmenu~ |

BLANKCALC:

{goto}p25~/RE{bs} . {end} {left} {end} {down}~
{goto}t25~/RE{bs} . {end} {left} {end} {down}~
/XR

Agenda Quit
 Return to WorlExit to 1-2-3
 /XMagenda~ /XQ

 ACRSCat Quit
 Enter ACRS RReturn to Main Menu
 /XNACRS Rec/XMmenu~
 /XIacrs<>@choose(acrs<@err,1,2,3,4,5~
 /XMinputmenu~

Meet Selection Agenda.

~/XGz19~

SETYEARS: SETFORMULAS:
 /XCyrin~{goto/Cw10~c25~/Cw11~d25~
 /DF{bs}.{end}{goto}c25~/XCqout~
 1984 {right}/XCqout~
 ~1~ {left}/C{right}~.{left}{left}{
 1989 {goto}a25~
 ~ /C.{right}{right}{right}{end}
 {goto}q25~ {right}{right}{right}{right}~
 /DF{bs}.{end}/C{right}{right}{right}{right}
 1984 {right}{right}{right}{right}{i
 ~1~ /Cw1.w2~b25~
 1986 {goto}b25~/XCc2formula~
 /Cw3.w4~f25~
 /XR {goto}f25~/XCc2formula~
 /Cw5.w6~j25~
 C2FORMULA{goto}j25~/XCc2formula~
 /XCqout~{dow/Cw7.w8~n25~
 /XCqout~ {goto}n25~/XCc2formula~
 /C~.{left}{end}/Cw9~r25~
 /XR {goto}r25~/XCc1 formula~
 /Cc25.d25~s25~
 {goto}s25~/C{right}~.{left}{
 /XR

CALC:
 /XCcheckcalc~
 /XI(year1=oy1)#AND#((month1<>1)=om1)#
 {calc}/WGPD SCROLL:
 /XCblankcalc~Down Up
 /XCsetyears~ Scroll Down OScroll Up One
 /XCsetformula:{pgdn}/XMscr{pgup}/XMscr
 {home}{calc}/WGPE
 /XMmenu~

RESULTS:
 Input Stline YrsDig
 Display Input IDisplay StraightDisplay Sum-o
 {home} {goto}a21~ {goto}e21~
 /XMresults~ /XIlife>15~/X/XIlife>15~/X(
 /XMresults~ /XMresults~

YRIN: SCROLLRES: GRAPH:
 {goto}ah4~ {down} {down} {down} {down}Type Options Stline
 +year1 {calc} {/WTH Specify Type oSpecify Color oShow Straight
 {goto}ah6~ /XMscroll~ /XMsetgrtype~/XMsetgroptioi{goto}a25~/R
 +yearn{calc} {/XR /XCsetgranges
 {goto}ah10~ /GOTS{esc}St
 +year1 {calc} {home}'~ QVQ/XMgraph
 {goto}ah12~
 +acrsyearn{calc} {home}'~
 /XR

SETGRTYPE:

Line Bar Stacked-Bar
 Display a Line Display a Bar (Display a Stack
 /GTLQ /GTBQ /GTSQ
 {goto}gtype~1 {goto}gtype~2 {goto}gtype~3
 /XMgraph~ /XMgraph~ /XMgraph~

QOUT:

{edit} {home} {del}~
 /XR

CHECKCALC:

/XIlife<2~/XCbeep~/XInvalid life.~temp~/Color B&W View
 /XI@ISERR(@choose(acrsat,@err,1,2,3,4,5)Display Graph Display Graph Re-Display the
 /XR /GOCQQ /GOBQQ /XIgtype<>old
 /XMgraph~ /XMgraph~ /GVQ
 /XMgraph~

SETGROPTIONS:

end} {down} {right}~

SETGRANGES:

{goto}graphtlc~/GX{bs}. {end} {down}~
 A{bs} {right} {right} {right}. {end} {down}~
 B{bs} {right}. {end} {down}~Q
 #AND#(life=ol)#AND#(acrsat=oa)~/XGah3/XIgtype<>3~/GC{bs} {right} {right}. {end} {
 /XIgtype=3~/GC{bs} {right} {right} {Up}. {er
 /Cgtype~oldgtype~

Quit

Return to Results Menu.

/WTC

/XMresults~

Dbal Xover ACRS Quit
 Show DeclininShow DeclininShow AcceleraReturn to Main Menu
 {goto}i21~ {goto}m21~ {goto}q21~ {home}
 /XIlife>15~/X/XIlife>15~/X/XMresults~ /XMmenu~
 /XMresults~ /XMresults~

YrsDig Dbal Xover ACRS Quit
Show Sum-of-Show DeclininShow DeclininShow AcceleraReturn to Main Menu
{goto}e25~/R\{goto}i25~/R\{goto}m25~/R {goto}q25~/R\{home}
/XCsetgranges/XCsetgranges/XCsetgranges/XCsetgranges/XMmenu~
/GOTS {esc}Su/GOTS {esc}D/GOTS {esc}D/GOTS {esc}Accelerated Cost Recovery Syst
QVQ/XMgrapIQVQ/XMgrapIQVQ/XMgrapIQVQ/XMgraph~

SETSKIP1: SETSKIP2: SETSKIP:
ced Bar Graph {goto}setskip~{goto}setskip~/GOSS
@MAX(1,@IN@MAX(1,@IN1
~{home} {calc}~{edit}{{calc}~{edit} {~QQ/XR
{home}/XGset{home}/XGsetskip~

Latest Graph
gtype~/XCsetgranges~

down}~Q
id} {down} {up}~Q

PRINT:

| Input | Stline | YrsDig | Dbal | Xover | ACRS | | |
|---------------|------------|------------|------------|---------------|----------------|----------------|-----------|
| Print Input | DatPrint | Straight | LPrint | Sum-of-YPrint | DecliningPrint | DecliningPrint | Accelerat |
| /REcopyright_ | {goto}a21~ | {goto}e21~ | {goto}i21~ | {goto}m21~ | {goto}q21~ | | |
| /PPRa1.d21~G | /XCprint1~ | /XCprint1~ | /XCprint1~ | /XCprint1~ | /XCprint1~ | | |
| /Ccopyright~c | /XMprint~ | /XMprint~ | /XMprint~ | /XMprint~ | /XMprint~ | | |
| /XMprint~ | | | | | | | |

PRINT1:

/PPR {bs} . {right} {right} {right} {down} {down} {down} {end} {down} {down}~
GQ
/XR

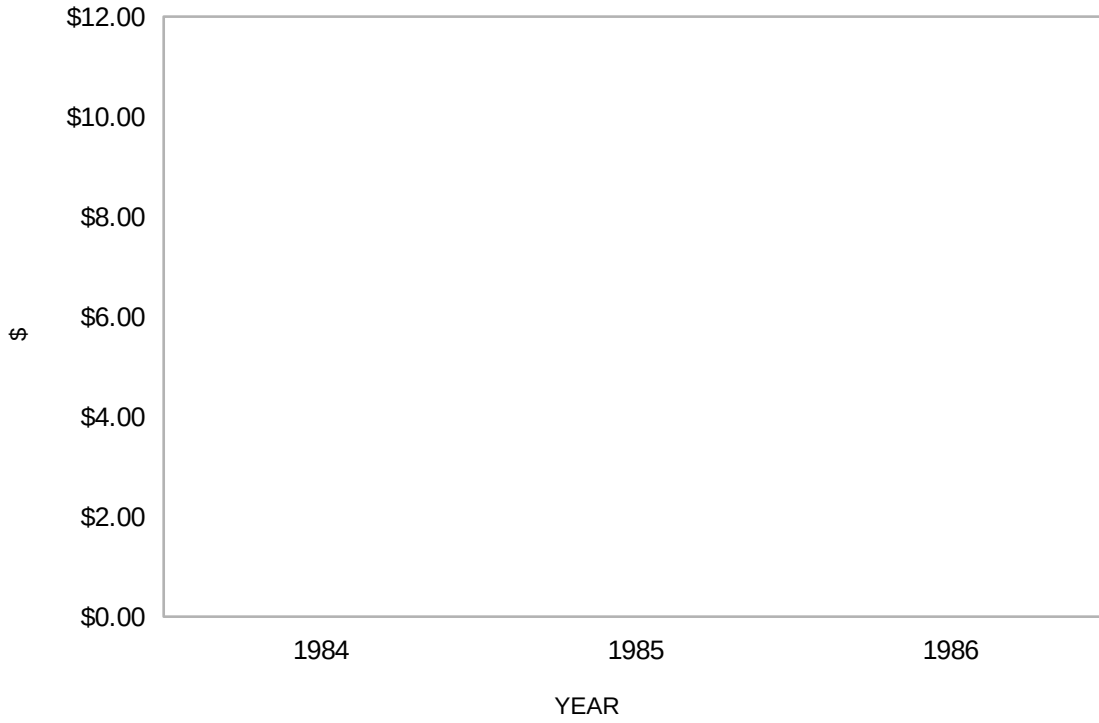
PALIGN:

/XLAlign Paper and Press Enter~temp~
/XR

Page Quit
Skip to Top of Return to Main Menu
/PPPQ /PPPQ
/XMprint~ /XMmenu~

DEPRECIATION SCHEDULE

Accelerated Cost Recovery System



■ cum.deprec
■ deprec.
■ book_value