Depreciation Menu

This menu allows depreciation calculations for the common methods:
- Declining balance (DB).
- Sum-of-the-years'-digits (SOYD).
- Straight line (SL)
- Accelerated Cost Recovery System (ACRS)

Depreciation Menu Actions	
[BASIS]	Stores the depreciable cost of the asset at acquisition.
[SALVAGE]	Stores the salvage value of the asset at the end of its useful life.
[Life]	Stores the expected useful life of the asset in years.
[DB Fact%]	Stores the declining-balance factor as a % of the straight-line rate.
[DB]	Calculates the declining-balance depreciation for the year.
[SOYD]	Calculates the sum-of-years-digits depreciation for the year.
[SL]	Calculates the straight-line depreciation for the.
[ACRS]	Calculates the ACRS deduction based on Basis and Acrs% values.
[Table]	Opens a view with deprecation schedule for all years.

To calculate the depreciation for a given year, type the year (1, 2, 3, etc.) in the calculator and touch the **SL**, **SOYD** or **DB** buttons. The remaining depreciable value (RDV) is also calculated and placed in the 'Y' display register.

To calculate the Accelerated Cost Recovery Deduction, type the ACRS percentage in the calculator and touch the **ACRS** button.

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]**	Input the original asset depreciable value.
500 **[Salvage]**	Input the salvage value of the asset at the end of useful life.
5 **[Life]**	Stores the useful life of the asset.
200 **[Fact%]**	Stores the Declining Balance factor.
1 **[DB]**	Calculates DB for year #1: **DEP = 4,000.00; RDV = 5,500.00**
1 **[SOYD]**	Calculates SOYD for year #1: **DEP = 3,166.67; RDV = 6,333.33**
1 **[SL]**	Calculate the SL for year #1: **DEP = 1,900.00; RDV = 7,600.00**
2 **[DB]**	Calculate the DB for year #2: **DEP = 2,400.00; RDV = 3,100.00**
2 **[SOYD]**	Calculate the SOYD for year #2: **DEP = 2,533.33; RDV = 3,800.00**
2 **[SL]**	Calculate the SL for year #2: **DEP = 1,900.00; RDV = 5,700.00**

To visualize the complete depreciation schedule from the first to the last period, touch the **[Table]** button. Additionally, in the table view you can touch the **[Copy]** button to copy the complete schedule as text and paste it in any other application for further use (for example in a email message).

'SL' 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
DPN	1,900.00
RDV	0.00
RBV	500.00

[SL] [SOYD] [DB]
[Copy] [Done]

'SOYD' Depreciation Schedule

Year: 0
DPN	0.00
RDV	9,500.00
RBV	10,000.00

Year: 1
DPN	3,166.67
RDV	6,333.33
RBV	6,833.33

Year: 2
DPN	2,533.33
RDV	3,800.00
RBV	4,300.00

Year: 3
DPN	1,900.00
RDV	1,900.00
RBV	2,400.00

Year: 4
DPN	1,266.67
RDV	633.33
RBV	1,133.33

Year: 5
DPN	633.33
RDV	0.00
RBV	500.00

[SL] [SOYD] [DB]
[Copy] [Done]

'DB' Depreciation Schedule

Year: 0
DPN	0.00
RDV	9,500.00
RBV	10,000.00

Year: 1
DPN	4,000.00
RDV	5,500.00
RBV	6,000.00

Year: 2
DPN	2,400.00
RDV	3,100.00
RBV	3,600.00

Year: 3
DPN	1,440.00
RDV	1,660.00
RBV	2,160.00

Year: 4
DPN	864.00
RDV	796.00
RBV	1,296.00

Year: 5
DPN	518.40
RDV	277.60
RBV	777.60

[SL] [SOYD] [DB]
[Copy] [Done]