

Example Depreciation Table

<u>Description</u>	<u>Asset Cost</u>				<u>Accumulated Depreciation</u>			
	<u>Beg. Bal.</u>	<u>Added</u>	<u>Sold</u>	<u>Ending Bal.</u>	<u>Beg. Bal.</u>	<u>Added</u>	<u>Sold</u>	<u>Ending Bal.</u>
Land	10,000			10,000				
Building 1	30,000			30,000	6,857	857		7,714
Building 2		42,000		42,000		800		800
Computer A	5,000		5,000	-	3,750	208	3,958	-
Computer B		3,500		3,500		583		583
Press	1,500			1,500	300	150		450
Auto 1	15		15	-	15		15	-
Auto 2		22		22		2		2
Total	46,515	45,522	5,015	87,022	10,922	2,600	3,973	9,549
Recalculations								
<u>Description</u>	<u>Beg. Bal.</u>	<u>Added</u>	<u>Sold</u>	<u>Ending Bal.</u>	<u>Beg. Bal.</u>	<u>Added</u>	<u>Sold</u>	<u>Ending Bal.</u>
Building 1	30,000			30,000	6,857	857		7,714
Building 2		42,000		42,000		800		800
Computer B		3,500				389		389
Press	1,500			1,500	300	75		375
Auto 2		22		22		2		
Total	31,500	45,522	-	73,522	7,157	2,123	-	9,278