

Depreciation -- Parts 1, 2, 3, and 4 workpaper

		Units produced:		
Purchase date:	January 2, 2015	2015	40,000	
Cost:	84,500	2016	60,000	
Residual value:	12,500	2017	20,000	
Estimated useful life (years):	3	2018	30,000	
Estimated useful life (units):	150,000			

Straight-line

Year	Calculation	Annual Depreciation Expense	Balance in Accumulated Depreciation	Book Value (Cost -- Accum. Depr.) (_____ -- _____)
0				
1				
2				
3				
4				
Total depreciation expense				

Units-of-production

Year	Calculation	Annual Depreciation Expense	Balance in Accumulated Depreciation	Book Value (Cost -- Accum. Depr.) (_____ -- _____)
0				
1				
2				
3				
4				
Total depreciation expense				

Double Declining Balance

Year	Calculation	Annual Depreciation Expense	Balance in Accumulated Depreciation	Book Value (Cost -- Accum. Depr.) (_____ -- _____)
0				
1				
2				
3				
4				
Total depreciation expense				