

[Company Name]

Depreciation Analysis

15-Year Depreciation Schedule

[Date]

Cost of property	\$500,000
Recovery period (years)	15
Declining balance type	200%
Declining balance rate	0.13
Number of months in first year of service	6
Salvage value	\$50,000

Year	Straight Line		Sum-of-Years' Digits		Declining Balance	
	Depreciation per year	Accumulated depreciation	Depreciation per year	Accumulated depreciation	Depreciation per year	Accumulated depreciation
1	\$15,000	\$15,000	\$28,125	\$28,125	\$30,000	\$30,000
2	\$30,000	\$45,000	\$54,375	\$82,500	\$56,000	\$86,000
3	\$30,000	\$75,000	\$50,625	\$133,125	\$48,533	\$134,533
4	\$30,000	\$105,000	\$46,875	\$180,000	\$42,062	\$176,596
5	\$30,000	\$135,000	\$43,125	\$223,125	\$36,454	\$213,049
6	\$30,000	\$165,000	\$39,375	\$262,500	\$31,593	\$244,643
7	\$30,000	\$195,000	\$35,625	\$298,125	\$27,381	\$272,024
8	\$30,000	\$225,000	\$31,875	\$330,000	\$23,730	\$295,754
9	\$30,000	\$255,000	\$28,125	\$358,125	\$20,566	\$316,320
10	\$30,000	\$285,000	\$24,375	\$382,500	\$20,566	\$336,886
11	\$30,000	\$315,000	\$20,625	\$403,125	\$20,566	\$357,452
12	\$30,000	\$345,000	\$16,875	\$420,000	\$20,566	\$378,019
13	\$30,000	\$375,000	\$13,125	\$433,125	\$20,566	\$398,585
14	\$30,000	\$405,000	\$9,375	\$442,500	\$20,566	\$419,151
15	\$30,000	\$435,000	\$5,625	\$448,125	\$20,566	\$439,717
16	\$15,000	\$450,000	\$1,875	\$450,000	\$10,283	\$450,000
TOTAL	\$450,000		\$450,000		\$450,000	