

Straight Line Depreciation

SLN Depreciation calculates the straight-line depreciation allowance for an asset over one period of its life. The function divides the Cost minus the Salvage by the number of years of useful Life of the asset. Cost is the amount initially paid for the asset. Salvage is the value of the asset at the end of its useful life.

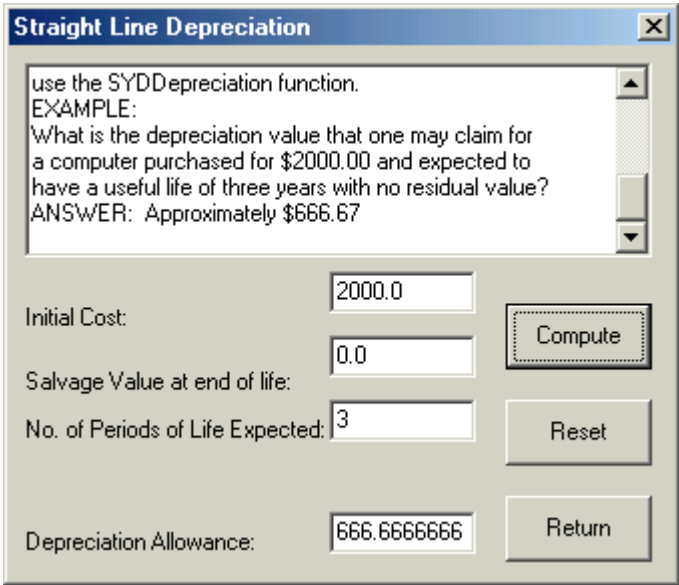
To compute accelerated depreciation (allowing higher depreciation values in the first years of the assets life), use the SYD Depreciation (accelerated) function.

EXAMPLE:

What is the depreciation value that one may claim for a computer purchased for \$2000.00 and expected to have a useful life of three years with no residual value?

ANSWER: Approximately \$666.67

Shown below is the dialogue box and example:



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a computer purchased for \$2000.00 and expected to
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ANSWER: Approximately \$666.67

Initial Cost:

Salvage Value at end of life:

No. of Periods of Life Expected:

Depreciation Allowance:

Figure 1 Straight Line Depreciation Dialog