

# [Company Name]

## Depreciation Analysis

### 5-Year Depreciation Schedule

[Date]

Cost of property	\$500,000
Recovery period (years)	5
Declining balance type	200%
Declining balance rate	0.40
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	\$45,000	\$45,000	\$75,000	\$75,000	\$90,000	\$90,000
2	\$90,000	\$135,000	\$135,000	\$210,000	\$144,000	\$234,000
3	\$90,000	\$225,000	\$105,000	\$315,000	\$86,400	\$320,400
4	\$90,000	\$315,000	\$75,000	\$390,000	\$51,840	\$372,240
5	\$90,000	\$405,000	\$45,000	\$435,000	\$51,840	\$424,080
6	\$45,000	\$450,000	\$15,000	\$450,000	\$25,920	\$450,000
<b>TOTAL</b>	<b>\$450,000</b>		<b>\$450,000</b>		<b>\$450,000</b>	