

Depreciation Schedule Workbook

MACRS 5-Year Property & Straight-Line Comparative Reference

ASSET ASSET REGISTER & PARAMETERS

Parameter	Value
Asset Description	Enterprise Production Equipment
Original Cost Basis	\$100,000.00
Estimated Salvage Value	\$10,000.00
Useful Life / MACRS Class	5-Year Recovery Property (IRS Pub 946)

5-YEAR ANNUAL COMPARATIVE SCHEDULE

Year	Straight-Line (\$)	DDB 200% (\$)	MACRS % (Pub 946)	MACRS Expense (\$)	Ending Book Value (\$)
Year 1	\$18,000	\$40,000	20.00%	\$20,000	\$80,000
Year 2	\$18,000	\$24,000	32.00%	\$32,000	\$48,000
Year 3	\$18,000	\$14,400	19.20%	\$19,200	\$28,800
Year 4	\$18,000	\$8,640	11.52%	\$11,520	\$17,280
Year 5	\$18,000	\$5,184	11.52%	\$11,520	\$5,760
Year 6	\$0	\$0	5.76%	\$5,760	\$0
TOTAL	\$90,000	\$92,224	100.00%	\$100,000	\$0