



**Depreciation Schedules**  
 Pump Casing. Outsource Analysis  
 Casing for Excel Pump A in Outsource Example. Expenses Only Yearly Proj

September 24, 2009  
 Investit Decisions

**Equipment & Facilities**

Starting Date: Year 1 January  
 Depreciation Method: Personal Property. 200% Declining Bal.  
 Recovery Period: 7.0 Year(s)  
 First Year Convention: Half-Year 50.0%  
 Last Year Convention: 50.0%  
 Amount \$ 350,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 350,000	\$ 350,000	\$ 50,000	\$ 300,000
Yr. 2 Jan-Yr. 2 Dec		300,000	85,714	214,286
Yr. 3 Jan-Yr. 3 Dec		214,286	61,225	153,061
Yr. 4 Jan-Yr. 4 Dec		153,061	43,732	109,329
Yr. 5 Jan-Yr. 5 Dec		109,329	31,237	78,092
Yr. 6 Jan-Yr. 6 Dec		78,092	31,237	46,855
Yr. 7 Jan-Yr. 7 Dec		46,855	31,237	15,618
Yr. 8 Jan-Yr. 8 Dec		15,618	15,618	-
Total	\$ 350,000		\$ 350,000	



**Depreciation Schedules**  
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**Leasehold Improvements**

Starting Date: Year 1 January  
 Depreciation Method: Personal Property. Straight Line  
 Recovery Period: 9.0 Year(s)  
 First Year Convention: Half-Year 50.0%  
 Last Year Convention: 50.0%  
 Amount \$ 200,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 200,000	\$ 200,000	\$ 11,111	\$ 188,889
Yr. 2 Jan-Yr. 2 Dec		188,889	22,222	166,667
Yr. 3 Jan-Yr. 3 Dec		166,667	22,222	144,445
Yr. 4 Jan-Yr. 4 Dec		144,445	22,222	122,223
Yr. 5 Jan-Yr. 5 Dec		122,223	22,222	100,001
Yr. 6 Jan-Yr. 6 Dec		100,001	22,222	77,779
Yr. 7 Jan-Yr. 7 Dec		77,779	22,223	55,556
Yr. 8 Jan-Yr. 8 Dec		55,556	22,222	33,334
Yr. 9 Jan-Yr. 9 Dec		33,334	11,111	22,223
Total	\$ 200,000		\$ 177,777	



**Combined Depreciation Schedule**

<u>Period</u>	<u>Cost Basis</u>	<u>Adjusted Cost Basis</u>	<u>Depreciation</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 550,000	\$ 550,000	\$ 61,111	\$ 488,889
Yr. 2 Jan-Yr. 2 Dec	-	488,889	107,936	380,953
Yr. 3 Jan-Yr. 3 Dec	-	380,953	83,447	297,506
Yr. 4 Jan-Yr. 4 Dec	-	297,506	65,954	231,552
Yr. 5 Jan-Yr. 5 Dec	-	231,552	53,459	178,093
Yr. 6 Jan-Yr. 6 Dec	-	178,093	53,459	124,634
Yr. 7 Jan-Yr. 7 Dec	-	124,634	53,460	71,174
Yr. 8 Jan-Yr. 8 Dec	-	71,174	37,840	33,334
Yr. 9 Jan-Yr. 9 Dec	-	33,334	11,111	22,223
Total	\$ 550,000		\$ 527,777	