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Depreciation	Year 1 (\$)	Year 2 (\$)	Year 3 (\$)	Year 4 (\$)	Year 5 (\$)	Total (\$)
Straight Line method (Dep)	3,70,000	3,70,000	3,70,000	3,70,000	3,70,000	18,50,000
Value of Asset at end of year	16,30,000	12,60,000	8,90,000	5,20,000	1,50,000	
Reducing balance method (Dep)	6,00,000	4,20,000	2,94,000	2,05,800	1,44,060	16,63,860
Value of Asset at end of year	14,00,000	9,80,000	6,86,000	4,80,200	3,36,140	
Double Declining method (Dep)	7,40,000	7,40,000	3,70,000	-		18,50,000
Value of Asset at end of year	12,60,000	5,20,000	1,50,000	1,50,000	1,50,000	
Unit of products method (Dep)	2,77,500	3,14,500	4,18,100	4,62,500	3,77,400	18,50,000
Units produced	3,750	4,250	5,650	6,250	5,100	
Value of Asset at end of year	17,22,500	14,08,000	9,89,900	5,27,400	1,50,000	

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**Robert J. Haft, Peter M. Fass**



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