Change in Estimate:Qno6:

Remaining Cost (Book Value) is spread over remaining life.

Schedule for Depreciation Charge
Straight Line Method
Depreciation=(Total Cost - Salvage Value) x 1/Life

Year	Computation	Depreciation Expense	Accumulated Depreciation	Book Value
				1,900,000
1984	(1900000- 60000) x 1/40	46,000	46,000	1,854,000
1985	(1900000- 60000) x 1/40	46,000	92,000	1,808,000
1986	(1900000- 60000) x 1/40	46,000	138,000	1,762,000
1987	(1900000- 60000) x 1/40	46,000	184,000	1,716,000
1988	(1900000- 60000) x 1/40	46,000	230,000	1,670,000
1989	(1900000- 60000) x 1/40	46,000	276,000	1,624,000
1990	(1900000- 60000) x 1/40	46,000	322,000	1,578,000
1991	(1900000- 60000) x 1/40	46,000	368,000	1,532,000
1992	(1900000- 60000) x 1/40	46,000	414,000	1,486,000
1993	(1900000- 60000) x 1/40	46,000	460,000	1,440,000
Jan 1, 1994	Addition to the building		(400,000)	
	Balance after Addition		60,000	1,840,000
1994	(1840000 - 80000) x 1/30	58,667	118,667	1,781,333
1995	(1840000 - 80000) x 1/30	58,667	177,333	1,722,667
1996	(1840000 - 80000) x 1/30	58,667	236,000	1,664,000
1997	(1840000 - 80000) x 1/30	58,667	294,667	1,605,333
1998	(1840000 - 80000) x 1/30	58,667	353,333	1,546,667
1999	(1840000 - 80000) x 1/30	58,667	412,000	1,488,000
2000	(1840000 - 80000) x 1/30	58,667	470,667	1,429,333
2001	(1840000 - 80000) x 1/30	58,667	529,333	1,370,667
2002	(1840000 - 80000) x 1/30	58,667	588,000	1,312,000
2003	(1840000 - 80000) x 1/30	58,667	646,667	1,253,333
2004	(1840000 - 80000) x 1/30	58,667	705,333	1,194,667
2005	(1840000 - 80000) x 1/30	58,667	764,000	1,136,000
2006	(1840000 - 80000) x 1/30	58,667	822,667	1,077,333
2007	(1840000 - 80000) x 1/30	58,667	881,333	1,018,667
2008	(1840000 - 80000) x 1/30	58,667	940,000	960,000
2009	(1840000 - 80000) x 1/30	58,667	998,667	901,333
2010	(1840000 - 80000) x 1/30	58,667	1,057,333	842,667
2011	(1840000 - 80000) x 1/30	58,667	1,116,000	784,000
2012	(784000-80000) x 1/32	22,000	1,138,000	762,000
2013	(784000-80000) x 1/32	22,000	1,160,000	740,000
2014	(784000-80000) x 1/32	22,000	1,182,000	718,000
2015	(784000-80000) x 1/32	22,000	1,204,000	696,000
2016	(784000-80000) x 1/32	22,000	1,226,000	674,000
2017	(784000-80000) x 1/32	22,000	1,248,000	652,000
2018	(784000-80000) x 1/32	22,000	1,270,000	630,000
2019	(784000-80000) x 1/32	22,000	1,292,000	608,000
2020	(784000-80000) x 1/32	22,000	1,314,000	586,000
2021	(784000-80000) x 1/32	22,000	1,336,000	564,000
2022	(784000-80000) x 1/32	22,000	1,358,000	542,000
2023	(784000-80000) x 1/32	22,000	1,380,000	520,000
2024	(784000-80000) x 1/32	22,000	1,402,000	498,000
2025	(784000-80000) x 1/32	22,000	1,424,000	476,000
2026	(784000-80000) x 1/32	22,000	1,446,000	454,000
2027	(784000-80000) x 1/32	22,000	1,468,000	432,000
2028	(784000-80000) x 1/32	22,000	1,490,000	410,000
2029	(784000-80000) x 1/32	22,000	1,512,000	388,000
2030	(784000-80000) x 1/32	22,000	1,534,000	366,000
2031	(784000-80000) x 1/32	22,000	1,556,000	344,000
2032	(784000-80000) x 1/32	22,000	1,578,000	322,000
2033	(784000-80000) x 1/32	22,000	1,600,000	300,000
2034	(784000-80000) x 1/32	22,000	1,622,000	278,000
2035	(784000-80000) x 1/32	22,000	1,644,000	256,000
2036	(784000-80000) x 1/32	22,000	1,666,000	234,000
2037	(784000-80000) x 1/32	22,000	1,688,000	212,000
2038	(784000-80000) x 1/32	22,000	1,710,000	190,000
2039	(784000-80000) x 1/32	22,000	1,732,000	168,000
2040	(784000-80000) x 1/32	22,000	1,754,000	146,000
2041	(784000-80000) x 1/32	22,000	1,776,000	124,000
2042	(784000-80000) x 1/32	22,000	1,798,000	102,000
2043	(784000-80000) x 1/32	22,000	1,820,000	80,000

Change in Estimate:Qno7:

Remaining Cost (Book Value) is spread over remaining life.

Schedule for Depreciation Charge
Straight Line Method
Depreciation=(Total Cost - Salvage Value) x 1/Life

Year	Computation	Depreciation Expense	Accumulated Depreciation	Book Value
				2,400,000
1991	(2400000-0) x 1/40	60,000	60,000	2,340,000
1992	(2400000-0) x 1/40	60,000	120,000	2,280,000
1993	(2400000-0) x 1/40	60,000	180,000	2,220,000
1994	(2400000-0) x 1/40	60,000	240,000	2,160,000
1995	(2400000-0) x 1/40	60,000	300,000	2,100,000
1996	(2400000-0) x 1/40	60,000	360,000	2,040,000
1997	(2400000-0) x 1/40	60,000	420,000	1,980,000
1998	(2400000-0) x 1/40	60,000	480,000	1,920,000
1999	(2400000-0) x 1/40	60,000	540,000	1,860,000
2000	(2400000-0) x 1/40	60,000	600,000	1,800,000
2001	(2400000-0) x 1/40	60,000	660,000	
2002	(2400000-0) x 1/40	60,000	720,000	1,680,000
2003	(2400000-0) x 1/40	60,000	780,000	1,620,000
2004	(2400000-0) x 1/40	60,000	840,000	1,560,000
2005	(2400000-0) x 1/40	60,000	900,000	1,500,000
2006	(2400000-0) x 1/40	60,000	960,000	1,440,000
2007	(2400000-0) x 1/40	60,000	1,020,000	1,380,000
2008	(2400000-0) x 1/40	60,000	1,080,000	1,320,000
2009	(2400000-0) x 1/40	60,000	1,140,000	1,260,000
2010	(2400000-0) x 1/40	60,000	1,200,000	1,200,000

Schedule for Depreciation Charge-Only Discarded Straight Line Method Depreciation=(Total Cost - Salvage Value) x 1/Life				
Year	**Computation**	**Depreciation Expense**	**Accumulated Depreciation**	**Book Value**
				180,000
1991	(180000-0) x 1/40	4,500	4,500	175,500
1992	(2400000-0) x 1/40	4,500	9,000	171,000
1993	(2400000-0) x 1/40	4,500	13,500	166,500
1994	(2400000-0) x 1/40	4,500	18,000	162,000
1995	(2400000-0) x 1/40	4,500	22,500	157,500
1996	(2400000-0) x 1/40	4,500	27,000	153,000
1997	(2400000-0) x 1/40	4,500	31,500	148,500
1998	(2400000-0) x 1/40	4,500	36,000	144,000
1999	(2400000-0) x 1/40	4,500	40,500	139,500
2000	(2400000-0) x 1/40	4,500	45,000	135,000
2001	(2400000-0) x 1/40	4,500	49,500	130,500
2002	(2400000-0) x 1/40	4,500	54,000	126,000
2003	(2400000-0) x 1/40	4,500	58,500	121,500
2004	(2400000-0) x 1/40	4,500	63,000	117,000
2005	(2400000-0) x 1/40	4,500	67,500	112,500
2006	(2400000-0) x 1/40	4,500	72,000	108,000
2007	(2400000-0) x 1/40	4,500	76,500	103,500
2008	(2400000-0) x 1/40	4,500	81,000	99,000
2009	(2400000-0) x 1/40	4,500	85,500	94,500
2010	(2400000-0) x 1/40	4,500	90,000	90,000

Schedule for Depreciation Charge Straight Line Method Depreciation=(Total Cost - Salvage Value) x 1/Life				
Year	**Computation**	**Depreciation Expense**	**Accumulated Depreciation**	**Book Value**
				2,220,000
1991	(2220000-0) x 1/40	55,500	55,500	2,164,500
1992	(2400000-0) x 1/40	55,500	111,000	2,109,000
1993	(2400000-0) x 1/40	55,500	166,500	2,053,500
1994	(2400000-0) x 1/40	55,500	222,000	1,998,000
1995	(2400000-0) x 1/40	55,500	277,500	1,942,500
1996	(2400000-0) x 1/40	55,500	333,000	1,887,000
1997	(2400000-0) x 1/40	55,500	388,500	1,831,500
1998	(2400000-0) x 1/40	55,500	444,000	1,776,000
1999	(2400000-0) x 1/40	55,500	499,500	1,720,500
2000	(2400000-0) x 1/40	55,500	555,000	1,665,000
2001	(2400000-0) x 1/40	55,500	610,500	1,609,500
2002	(2400000-0) x 1/40	55,500	666,000	1,554,000
2003	(2400000-0) x 1/40	55,500	721,500	1,498,500
2004	(2400000-0) x 1/40	55,500	777,000	1,443,000
2005	(2400000-0) x 1/40	55,500	832,500	1,387,500
2006	(2400000-0) x 1/40	55,500	888,000	1,332,000
2007	(2400000-0) x 1/40	55,500	943,500	1,276,500
2008	(2400000-0) x 1/40	55,500	999,000	1,221,000
2009	(2400000-0) x 1/40	55,500	1,054,500	1,165,500
2010	(2400000-0) x 1/40	55,500	1,110,000	1,110,000
2011	Addition		(300,000)	
	Balance after addition		810,000	1,410,000
2011	(1410000-0) /25	56,400	866,400	1,353,600
2012	(1410000-0) /25	56,400	922,800	1,297,200
2013	(1410000-0) /25	56,400	979,200	1,240,800
2014	(1410000-0) /25	56,400	1,035,600	1,184,400
2015	(1410000-0) /25	56,400	1,092,000	1,128,000
2016	(1410000-0) /25	56,400	1,148,400	1,071,600
2017	(1410000-0) /25	56,400	1,204,800	1,015,200
2018	(1410000-0) /25	56,400	1,261,200	958,800