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Solution to Alternate Demo Problem Chapter 10. 1a. Straight-line The depreciation expense each year is equal to $(\text{cost} - \text{residual}) / \text{useful life}$. In this example the cost is \$100,000, the residual is \$15,000, and the useful life is 5 years. Therefore, Annual depreciation = $(100,000 - 15,000) / 5 = 17,000$ each year 1b.

~~CHAPTER 11~~

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