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Straight Line Method

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In [36]: book_value=17000
years=5
salv=2000
depc=(book_value-salv)/years
import pandas as pd
df=pd.DataFrame(columns=["Year","Computation","Depreciation Expense","Acc. Dec Expense","Book value"])
new_row = {"Year":"","Computation":"","Depreciation Expense":"","Acc. Dec Expense":"","Book value":book_value}
df=df.append(new_row,ignore_index=True)
lists=[]
acc=depc
new_book=book_value
for i in range(1,years+1):
    new_row2={"Year":i,"Computation":str(book_value-salv)+"*"+str(1/years),"Depreciation Expense":depc,"Acc.
    df=df.append(new_row2,ignore_index=True)
    acc=acc+depc
    new_book=new_book-depc
from IPython.display import HTML
HTML(df.to_html(index=False))
```

```
Out[36]:
```

Year	Computation	Depreciation Expense	Acc. Dec Expense	Book value
				17000
1	15000*1/5	3000.0	3000.0	14000.0
2	15000*1/5	3000.0	6000.0	11000.0
3	15000*1/5	3000.0	9000.0	8000.0
4	15000*1/5	3000.0	12000.0	5000.0
5	15000*1/5	3000.0	15000.0	2000.0

Unit of Output method

```

In [37]: book_value=17000
cost=17000
salv=2000
output=100000
costpu=(cost-salv)/output
arr=[20000,30000,10000,15000,25000]
#depc=(book_value-salv)/years
import pandas as pd
df=pd.DataFrame(columns=["Year","Computation","Depreciation Expense","Acc. Dec Expense","Book value"])
new_row = {"Year":"","Computation":"","Depreciation Expense":"","Acc. Dec Expense":"","Book value":book_value}
df=df.append(new_row,ignore_index=True)
acc=0
accumulated=0
new_book=book_value
for i in range(1,years+1):
    acc=arr[i-1]*costpu
    if i==1:
        accumulated=acc
    else: accumulated+=acc
    new_row2={"Year":i,"Computation":"",""+str(arr[i-1])+"*"+str(costpu),"Depreciation Expense":acc,"Acc. Dec Expense":acc}
    df=df.append(new_row2,ignore_index=True)
    #accumulated=accumulated+acc
    new_book=new_book-acc
from IPython.display import HTML
HTML(df.to_html(index=False))

```

Out[37]:

	Year	Computation	Depreciation Expense	Acc. Dec Expense	Book value
					17000
1	20000*0.15		3000.0	3000.0	14000.0
2	30000*0.15		4500.0	7500.0	9500.0
3	10000*0.15		1500.0	9000.0	8000.0
4	15000*0.15		2250.0	11250.0	5750.0
5	25000*0.15		3750.0	15000.0	2000.0

