## Camera

| Price | 42,000 | Yearly Depreciation: | $=(42,000-2,000) / 10$ |
| :--- | ---: | :--- | :---: |
| Salvage | 2,000 | 4000 |  |
| Life | 10 |  |  |
|  |  |  |  |
|  |  |  |  |
| *Purchased this year -> Half Year Rule | with Half Year Rule: | $\$ 2,000$ |  |

Crane Platform

| Price | 24,000 | Yearly Depreciation: | $=(24,000-0) / 6$ |
| :--- | ---: | :--- | :---: |
| Salvage | 0 |  | 4000 |
| Life | 6 |  |  |
|  |  |  |  |
|  | *Purchased this year -> Half Year Rule | with Half Year Rule: | $\$ 2,000$ |

## Prepaid Insurance

| Paid: | 2,400 | Monthly Insurance |
| ---: | :--- | :--- |
| for: | 12 months | $=2,400 / 12$ |
|  |  | Feb 1 to Dec 31 |$=11 * 200=\mathbf{\$ 2 , 0 0 0} 8$

## Prepaid Rent

| Paid: | 14,400 | Monthly Rent |
| ---: | ---: | :--- |
| for: | 24 months | $=14,400 / 24$ |
|  |  | March 1 to Dec 31 |
|  | $=10 * 600=\mathbf{\$ 6 , 0 0 0}$ |  |

