

**(Depreciation Computations—Five Methods)** Jon Seceda Furnace Corp. purchased mach  
It is estimated that it will have a useful life of 10 years, salvage value of \$15,000, product  
hours of 25,000. During 2008 Seceda Corp. uses the machinery for 2,650 hours, and the r

inery for \$315,000 on May 1, 2007.  
ion of 240,000 units, and working  
achinery produces 25,500 units.

**From the information given, compute the d  
following methods. (Round to the nearest c**

**a. Straight-line.**

30,000

**b. Units-of-output.**

31,875

**c. Working hours.**

31,800

**d. Sum-of-the-years'-digits.**

50,909

**e. Declining-balance (use 20% as the annual**

54,600

depreciation charge for 2008 under each of the  
dollar.)

rate).