

Practicals 2022-2023



LibreOffice Calc

**PRACTICAL – 10****Depreciation – DB Method**

The following are the details of a Plant and Machinery. Calculate depreciation under Written Down Value (WDV) method using LibreOffice Calc spreadsheet.

Name of Asset	Plant & Machinery
Date of Purchase	10/07/2014
Date of Installation	20/07/2014
Cost of Plant & Machinery	300000
Installation cost	50000
Pre-operating cost	10000
Salvage Value	30000
Expected life of asset	8 Years
1 st year end date	31-03-2015
Period	1

AIM

To calculate depreciation of Plant and Machinery under **DB method** by using LibreOffice Calc spreadsheet

PROCEDURE

Step 1 : Open LibreOffice Calc spreadsheet

Applications → Office → LibreOffice Calc

Step 2 : Enter the labels and values in the cells from A1 to B9 as given below:

(To find Total Cost in the cell B5, add purchase cost of Plant and Machinery, Installation cost and Pre-operating cost. To find number of months in the first year, consider the period from 10/07/2014 to 31/03/2015)

Practicals 2022-2023



LibreOffice Calc

	A	B
1	Date of Purchase	10/07/2014
2	Cost of Plant & Machinery	300000
3	Installation Cost	50000
4	Pre-operating Cost	10000
5	Total Cost	360000
6	Salvage Value	30000
7	Life in Years	8
8	Period	1
9	Months in 1 st year	9

Step 3 : To find out depreciation of the asset for the first year, enter the following formula in the cell B10

=DB(B5,B6,B7,B8,B9)

OUTPUT

	A	B
1	Date of Purchase	10/07/2014
2	Cost of Plant & Machinery	300000
3	Installation Cost	50000
4	Pre-operating Cost	10000
5	Total Cost	360000
6	Salvage Value	30000
7	Life in Years	8
8	Period	1
9	Months in 1 st year	9
10	DEPRECIATION	₹72,090.00

harikumarmavelikara7@gmail.com