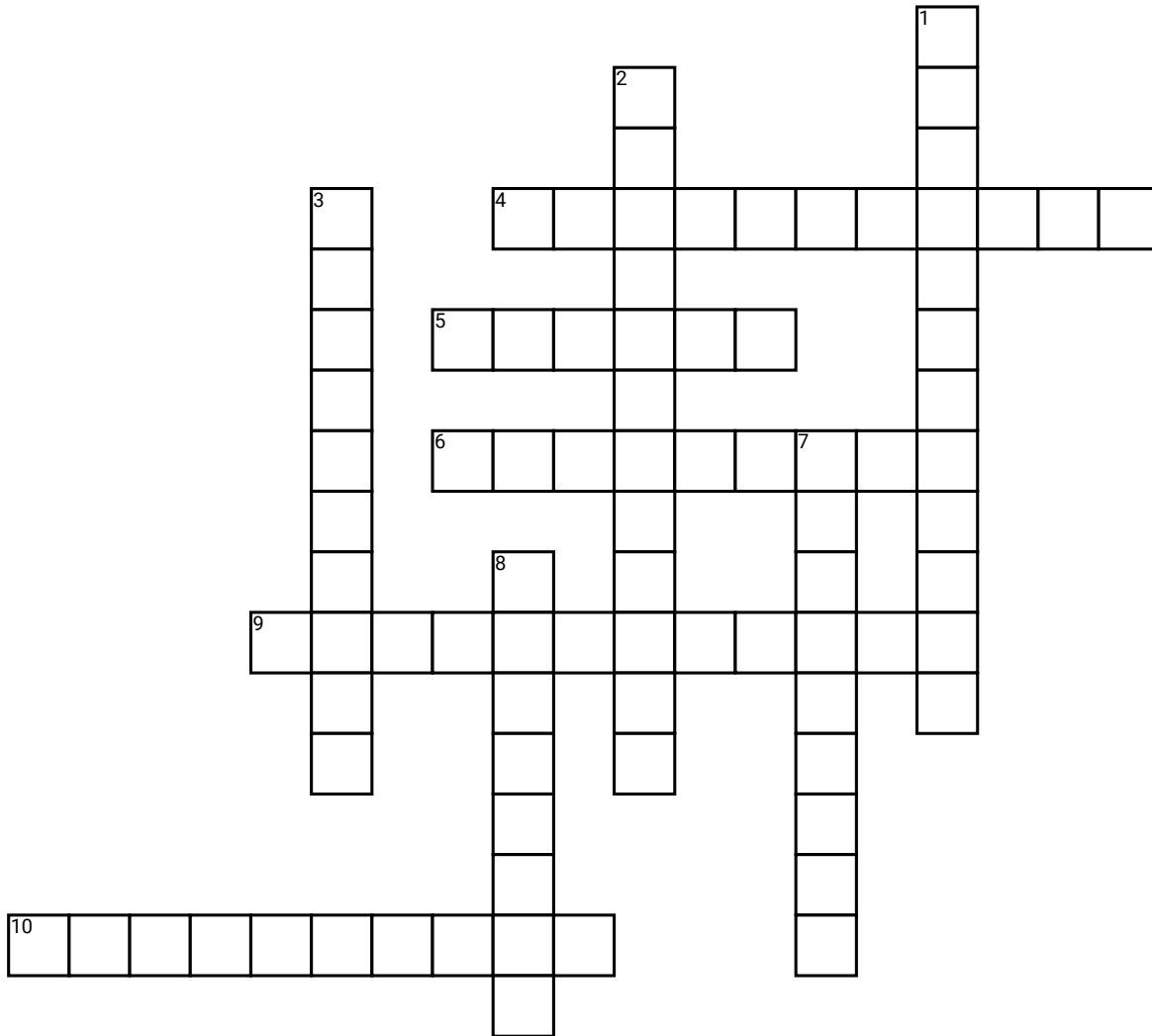


# Depreciation



## Across

4. Historical Cost - Residual Value = \_\_\_\_\_ amount
5. The reason we depreciate non-current assets is to \_\_\_\_\_ the cost over the asset's life.
6. Non current Assets include property, plant and \_\_\_\_\_.
9. (Historical Cost - Residual Value) / Estimated Useful Life = \_\_\_\_\_ expense
10. The original cost of a non-current asset. \_\_\_\_\_ cost

## Down

1. A method of calculating depreciation that spreads the cost of the asset evenly over its useful life.
2. Systematic Allocation of the depreciable amount of an asset over its useful life.
3. Assets that are used in a business for a number of years are called \_\_\_\_\_ assets
7. The number of years that it is expected the asset will be used in the business. \_\_\_\_\_ useful Life
8. The amount that the asset might be worth at the end of its useful life. \_\_\_\_\_ value