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| Pulan Enterprises pays $208,100 for equipment that will last 5 years and have a $46,451 salvage value. By using the equipment in its operations for 5 years, the company expects to earn $94,100 annually, after deducting all expenses except depreciation. |

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| Calculate the income before depreciation, depreciation expense, and net (pretax) income for each year and for the total five-year period, assuming straight-line depreciation. **(Round your intermediate calculation and final answers to the nearest dollar amount. Totals might not tally with question values due to rounding. Omit the "$" sign in your response.)** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Income before depreciation |  | Depreciation expense |  | Net income |
| Year 1 | $ |  | $ |  | $ |
| Year 2 |  |  |  |  |  |
| Year 3 |  |  |  |  |  |
| Year 4 |  |  |  |  |  |
| Year 5 |  |  |  |  |  |
|  |  |  |  |  |  |
| Totals | $ |  | $ |  | $ |
|  |  |  |  |  |  |
|  | | | | | |