Kitchen Equipment **The owner of a restaurant buys new kitchen equipment. In Exercises 15 and 16, make a sum of the years-digits depreciation schedule for the equipment.** ***(See Example 5.)***

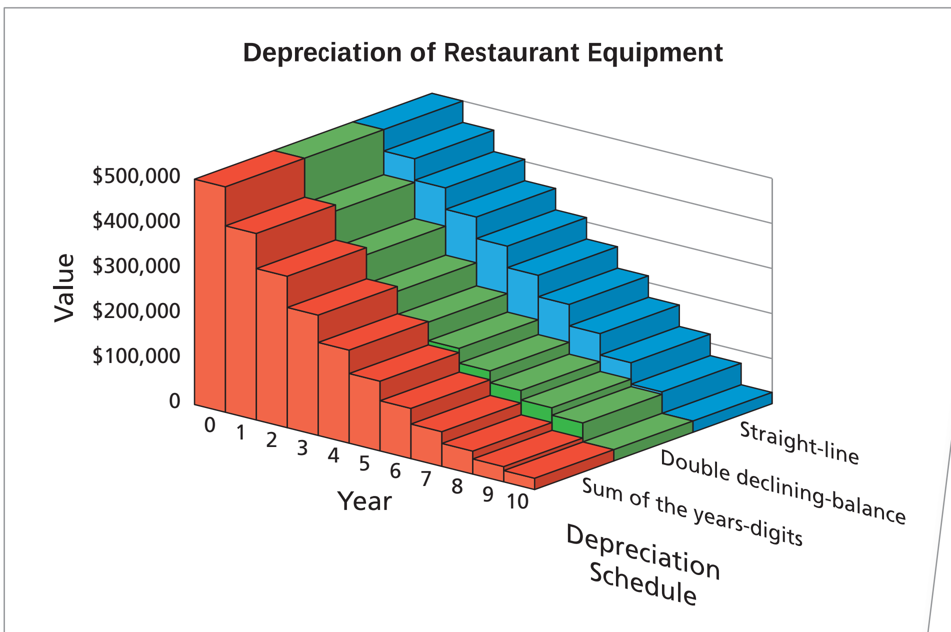
15.

Cost: $4500
Salvage value: $0
Useful life: 5 years

16.

Cost: $400
Salvage value: $50
Useful life: 7 years

Restaurant **The owner of a restaurant buys new equipment. The salvage value of the equipment is $25,000. The graph shows three methods that the restaurant can use to depreciate the equipment. In Exercises 17–20, use the graph.** ***(See Example 6.)***



17. Which method depreciates the value the most during the first 3 years?

18. Which method depreciates the value the most during years 4 through 10?

19. Using sum of the years-digits depreciation, how much more of the value did the restaurant expense during the first 4 years when compared to straight-line depreciation?

20. Suppose the restaurant sells the equipment for $250,000 after 4 years. Describe the restaurant's gain or loss using each method.