



# Module 52: Straight Line Depreciation

## 52.1 Straight Line Depreciation

**The straight line method (SLN) is one of five methods you can use to show depreciation with Excel.**

It can be used to show a depreciation in value of an asset over a single fixed time scale, which is broken up into periods.

The formula can be written as **`:=SLN(cost, salvage, life)`**

cost - This is the initial cost of the asset.

salvage - This is the value of the asset at the end of our fixed period.

life - The number of periods in the time scale.

## 52.2 Instructional Video

**Straight Line Depreciation - 1m 16s**

## 52.3 Task

*Estimated Time: 10 minutes*

Download the worksheet that accompanies this video by clicking below. Once downloaded, practice using Straight Line Depreciation in Excel using the video above as a reference.

[Download Worksheet](#)

Option #2: Worksheet without formula

[Download Worksheet](#)

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