1. Cost minus salvage value
   Depreciable base

2. Cost minus accumulated depreciation

3. Depreciation is a process of this, rather than valuation

4. Costs that are added to an asset account

5. Costs of items added to a land-related account, like paving and landscaping

6. A bundled purchase of assets

7. Lessee does not report the asset

8. Like straight-line, but the denominator is not time

9. A tax-based allocation of cost that is not GAAP

10. Justification for expensing small items

11. Included with land cost

12. Expensed immediately

13. Results in less depreciation each year than the year before