

Depreciable Items	Purchase/ Market Value \$	Purchase/ Market Value Date	Opening Value \$	Effective Life (years)	Prime Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	Furniture														
Bathroom Accessories	150	18-Apr-11	150	5	20.00%	150	-	-	-	-	-	-	-	-	-
Bedding	1500	18-Apr-11	1500	13 1/3	7.50%	23	113	113	113	113	113	113	113	113	113
Bedside Tables	240	18-Apr-11	240	13 1/3	7.50%	240	-	-	-	-	-	-	-	-	-
Clocks, electric	30	18-Apr-11	30	10	10.00%	30	-	-	-	-	-	-	-	-	-
Coffee Table	500	18-Apr-11	500	13 1/3	7.50%	500	-	-	-	-	-	-	-	-	-
Crockery and Cutlery	690	18-Apr-11	690	13 1/3	7.50%	10	52	52	52	52	52	52	52	52	52
Desk / Chair / Surge Pack	380	18-Apr-11	380	13 1/3	7.50%	380	-	-	-	-	-	-	-	-	-
Dining Setting	550	18-Apr-11	550	13 1/3	7.50%	55	20	20	20	20	20	20	20	20	20
DVD Players	200	18-Apr-11	200	5	20.00%	200	-	-	-	-	-	-	-	-	-
Lamps (freestanding)	280	18-Apr-11	280	5	20.00%	280	-	-	-	-	-	-	-	-	-
Laundry Accessories	260	18-Apr-11	260	5	20.00%	260	-	-	-	-	-	-	-	-	-
Linen / Blankets / Quilts	730	18-Apr-11	730	5	20.00%	730	-	-	-	-	-	-	-	-	-
Lounge Suite	3200	18-Apr-11	3200	5	20.00%	146	240	240	240	240	240	240	240	240	240
Kitchen Accessories	570	18-Apr-11	570	5	20.00%	570	-	-	-	-	-	-	-	-	-
Pillows	150	18-Apr-11	150	5	20.00%	150	-	-	-	-	-	-	-	-	-
Side Tables	230	18-Apr-11	230	7	14.29%	230	-	-	-	-	-	-	-	-	-
Soft Furnishings	100	18-Apr-11	100	13 1/3	7.50%	100	-	-	-	-	-	-	-	-	-
Telephone	70	18-Apr-11	70	7	14.29%	70	-	-	-	-	-	-	-	-	-
Television Set / HD Samsung	1900	18-Apr-11	1900	10	10.00%	39	190	190	190	190	190	190	190	190	190
Television Stand	250	18-Apr-11	250	5	20.00%	250	-	-	-	-	-	-	-	-	-
Vacuum Cleaner	200	18-Apr-11	200	10	10.00%	200	-	-	-	-	-	-	-	-	-
- Portable	100	18-Apr-11	100	13 1/3	7.50%	100	-	-	-	-	-	-	-	-	-
Wall Hangings															
Sub total	35849		35849			9,659	2,172	2,172	2,172	2,172	2,143	2,026	2,026	2,026	2,026

Depreciable Items	Purchase/ Market Value \$	Purchase/ Market Value Date	Opening Value \$	Effective Life (years)	Prime Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Low Value Pool (First Year)					18.75%	-	-	-	-	-	-	-	-	-	-
Low Value Pool (Other Years)					37.50%	-	-	-	-	-	-	-	-	-	-
Sub total	0		0												
Capital Works															
Construction Cost	208,050	Jul	189,159	10	2.50%	1,058	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216
Sub total	208,050		189,159			1,058	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216
Total	244,501		225,007			10,717	7,389	7,389	7,389	7,389	7,359	7,243	7,243	7,243	7,243

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted Value
	Common Property BBQ Air Con R/C Car Park - Motors Elevator - Motors Fire Alarms - Extinguishers - Hose Reels / Hydrants - Indicator Panels Flooring - Carpet General lighting units / fittings Gym Assets - Cardiovascular - Resistance Spa Assets - Heaters Swimming Pool Assets - Chlorinators - Cleaning assets - Filtration assets (incl. pumps) - Heaters	-	-	-	-	-	-	-	-	-	-

SAMPLE

TWENTY YEAR DEPRECIATION SUMMARY

DEPRECIATION METHOD: PRIME COST

Financial Year	Plant & Articles	Low Value Pool	Capital Works	Total
2011	\$9,659	\$0	\$1,058	\$10,717
2012	\$2,172	\$0	\$5,216	\$7,389
2013	\$2,172	\$0	\$5,216	\$7,389
2014	\$2,172	\$0	\$5,216	\$7,389
2015	\$2,172	\$0	\$5,216	\$7,389
2016	\$2,143	\$0	\$5,216	\$7,359
2017	\$2,026	\$0	\$5,216	\$7,243
2018	\$2,026	\$0	\$5,216	\$7,243
2019	\$1,038	\$0	\$5,216	\$7,243
2020	\$1,038	\$0	\$5,216	\$7,243
2021	\$764	\$0	\$5,216	\$7,057
2022	\$413	\$0	\$5,216	\$6,324
2023	\$360	\$0	\$5,216	\$6,255
2024	\$360	\$0	\$5,216	\$5,981
2025	\$360	\$0	\$5,216	\$5,629
2026	\$360	\$0	\$5,216	\$5,576
2027	\$360	\$0	\$5,216	\$5,576
2028	\$360	\$0	\$5,216	\$5,576
2029	\$360	\$0	\$5,216	\$5,576
2030	\$360	\$0	\$5,216	\$5,576
Residual	\$287	\$0	\$88,991	\$89,278

Depreciable Items	Purchase/ Market Value \$	Purchase/ Market Value Date	Opening Value \$	Effective Life (years)	Dim Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Furniture															
Bathroom Accessories	150	18-Apr-11	150	5	40.00%	150	-	-	-	-	-	-	-	-	-
Bedding	1500	18-Apr-11	1500	13 1/3	15.00%	LVP	-	-	-	-	-	-	-	-	-
Beside Tables	240	18-Apr-11	240	13 1/3	15.00%	240	-	-	-	-	-	-	-	-	-
Clocks, electric	30	18-Apr-11	30	10	20.00%	30	-	-	-	-	-	-	-	-	-
Coffee Table	500	18-Apr-11	500	13 1/3	15.00%	500	-	-	-	-	-	-	-	-	-
Crockery and Cutlery	690	18-Apr-11	690	13 1/3	15.00%	LVP	-	-	-	-	-	-	-	-	-
Desk / Chair / Surge Pack	380	18-Apr-11	380	13 1/3	15.00%	380	-	-	-	-	-	-	-	-	-
Dining Setting	550	18-Apr-11	550	13 1/3	15.00%	550	-	-	-	-	-	-	-	-	-
DVD Players	200	18-Apr-11	200	13 1/3	15.00%	200	-	-	-	-	-	-	-	-	-
Lamps (freestanding)	280	18-Apr-11	280	5	40.00%	280	-	-	-	-	-	-	-	-	-
Laundry Accessories	260	18-Apr-11	260	5	40.00%	260	-	-	-	-	-	-	-	-	-
Linen / Blankets / Quilts	730	18-Apr-11	730	5	40.00%	730	-	-	-	-	-	-	-	-	-
Lounge Suite	3200	18-Apr-11	3200	5	40.00%	3200	465	396	336	LVP	-	-	-	-	-
Kitchen Accessories	570	18-Apr-11	570	5	40.00%	570	-	-	-	-	-	-	-	-	-
Pillows	150	18-Apr-11	150	5	40.00%	150	-	-	-	-	-	-	-	-	-
Side Tables	230	18-Apr-11	230	7	28.57%	230	-	-	-	-	-	-	-	-	-
Soft Furnishings	100	18-Apr-11	100	13 1/3	15.00%	100	-	-	-	-	-	-	-	-	-
Telephone	70	18-Apr-11	70	7	28.57%	70	-	-	-	-	-	-	-	-	-
Television Set / HD Samsung	1900	18-Apr-11	1900	10	20.00%	LVP	-	-	-	-	-	-	-	-	-
Television Stand	250	18-Apr-11	250	5	40.00%	250	-	-	-	-	-	-	-	-	-
Vacuum Cleaner	200	18-Apr-11	200	10	20.00%	200	-	-	-	-	-	-	-	-	-
- Portable	100	18-Apr-11	100	13 1/3	15.00%	100	-	-	-	-	-	-	-	-	-
Wall Hangings															
Sub total	35849		35849			9,619	1,914	1,625	1,383	514	463	417	375	337	304

Depreciable Items	Purchase/ Market Value \$	Purchase/ Market Value Date	Opening Value \$	Effective Life (years)	Dim Cost Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Low Value Pool (First Year)					18.75%	2,317	-	-	-	714	-	-	-	-	-
Low Value Pool (Other Years)					37.50%	-	3,766	2,317	1,735	919	1,735	1,084	678	423	265
Sub total	0		0			2,317	3,766	2,317	1,735	1,633	1,735	1,084	678	423	265
Capital Works															
Construction Cost	208,851	Jul 2010	189,159	10	2.50%	1,058	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216
Sub total	208,851		189,159			1,058	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216
Total	244,501		225,007			12,994	10,896	9,195	8,070	7,364	7,414	6,717	6,269	5,977	5,785

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted Value
Plant & Articles											
<i>Assets (General)</i>											
Air Conditioner / Heater	273	246	221	LVP	-	-	-	-	-	-	-
- Ducted Reverse Cycle	-	-	-	-	-	-	-	-	-	-	-
Door Closers	-	-	-	-	-	-	-	-	-	-	-
Door Stops	-	-	-	-	-	-	-	-	-	-	-
Exhaust Fans (incl. heat/light)	-	-	-	-	-	-	-	-	-	-	-
Fire Alarms	-	-	-	-	-	-	-	-	-	-	-
Hot water services	-	-	-	-	-	-	-	-	-	-	-
Intercom System	-	-	-	-	-	-	-	-	-	-	-
<i>Flooring</i>											
Carpet	-	-	-	-	-	-	-	-	-	-	-
<i>Kitchen Assets</i>											
Cooktop	-	-	-	-	-	-	-	-	-	-	-
Dishwasher	-	-	-	-	-	-	-	-	-	-	-
Microwave Oven	-	-	-	-	-	-	-	-	-	-	-
Oven - Underbench	-	-	-	-	-	-	-	-	-	-	-
Range hood	-	-	-	-	-	-	-	-	-	-	-
Refrigerator	-	-	-	-	-	-	-	-	-	-	-
<i>Laundry Assets</i>											
Clothes Dryer	-	-	-	-	-	-	-	-	-	-	-
Washing Machine	-	-	-	-	-	-	-	-	-	-	-
<i>Outdoor Assets</i>											
Furniture (freestanding)	-	-	-	-	-	-	-	-	-	-	-
<i>Window Furnishings</i>											
Blinds	-	-	-	-	-	-	-	-	-	-	-
- Internal	-	-	-	-	-	-	-	-	-	-	-
Curtains and Drapes	-	-	-	-	-	-	-	-	-	-	-

SAMPLE

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted Value
	Common Property										
BBQ	-	-	-	-	-	-	-	-	-	-	-
Air Con R/C	-	-	-	-	-	-	-	-	-	-	-
Car Park	-	-	-	-	-	-	-	-	-	-	-
- Motors	-	-	-	-	-	-	-	-	-	-	-
Elevator	-	-	-	-	-	-	-	-	-	-	-
- Motors	-	-	-	-	-	-	-	-	-	-	-
Fire Alarms	-	-	-	-	-	-	-	-	-	-	-
- Extinguishers	-	-	-	-	-	-	-	-	-	-	-
- Hose Reels / Hydrants	-	-	-	-	-	-	-	-	-	-	-
- Indicator Panels	-	-	-	-	-	-	-	-	-	-	-
Flooring	-	-	-	-	-	-	-	-	-	-	-
- Carpet	-	-	-	-	-	-	-	-	-	-	-
General lighting units / fittings	-	-	-	-	-	-	-	-	-	-	-
Gym Assets	-	-	-	-	-	-	-	-	-	-	-
- Cardiovascular	-	-	-	-	-	-	-	-	-	-	-
- Resistance	-	-	-	-	-	-	-	-	-	-	-
Spa Assets	-	-	-	-	-	-	-	-	-	-	-
- Heaters	-	-	-	-	-	-	-	-	-	-	-
Swimming Pool Assets	-	-	-	-	-	-	-	-	-	-	-
- Chlorinators	-	-	-	-	-	-	-	-	-	-	-
- Cleaning assets	-	-	-	-	-	-	-	-	-	-	-
- Filtration assets (incl. pumps)	-	-	-	-	-	-	-	-	-	-	-
- Heaters	-	-	-	-	-	-	-	-	-	-	-

SAMPLE

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted Value
Furniture											
Bathroom Accessories	-	-	-	-	-	-	-	-	-	-	-
Bedding	-	-	-	-	-	-	-	-	-	-	-
Beside Tables	-	-	-	-	-	-	-	-	-	-	-
Clocks, electric	-	-	-	-	-	-	-	-	-	-	-
Coffee Table	-	-	-	-	-	-	-	-	-	-	-
Crockery and Cutlery	-	-	-	-	-	-	-	-	-	-	-
Desk / Chair / Surge Pack	-	-	-	-	-	-	-	-	-	-	-
Dining Setting	-	-	-	-	-	-	-	-	-	-	-
DVD Players	-	-	-	-	-	-	-	-	-	-	-
Lamps (freestanding)	-	-	-	-	-	-	-	-	-	-	-
Laundry Accessories	-	-	-	-	-	-	-	-	-	-	-
Linen / Blankets / Quilts	-	-	-	-	-	-	-	-	-	-	-
Lounge Suite	-	-	-	-	-	-	-	-	-	-	-
Kitchen Accessories	-	-	-	-	-	-	-	-	-	-	-
Pillows	-	-	-	-	-	-	-	-	-	-	-
Side Tables	-	-	-	-	-	-	-	-	-	-	-
Soft Furnishings	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Television Set / HD Samsung	-	-	-	-	-	-	-	-	-	-	-
Television Stand	-	-	-	-	-	-	-	-	-	-	-
Vacuum Cleaner	-	-	-	-	-	-	-	-	-	-	-
- Portable	-	-	-	-	-	-	-	-	-	-	-
Wall Hangings	-	-	-	-	-	-	-	-	-	-	-
Sub total	273	246	221	-	-	-	-	-	-	-	-

SAMPLE

Depreciable Items	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Remaining Undeducted Value
Low Value Pool (First Year)	-	-	-	374	-	-	-	-	-	-	-
Low Value Pool (Other Years)	165	103	65	40	632	395	247	154	96	60	100
Sub total	165	103	65	632	632	395	247	154	96	60	100
Capital Works											
Construction Cost	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	88,991
Sub total	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	5,216	88,991
Total	5,655	5,566	5,502	5,630	5,849	5,611	5,463	5,371	5,313	5,277	89,092

TWENTY YEAR DEPRECIATION SUMMARY

DEPRECIATION METHOD:

DIMINISHING VALUE

Financial Year	Plant & Articles	Low Value Pool	Capital Works	Total
2011	\$9,619	\$2,317	\$1,058	\$12,994
2012	\$1,914	\$3,766	\$5,216	\$10,896
2013	\$1,625	\$2,354	\$5,216	\$9,195
2014	\$1,383	\$1,471	\$5,216	\$8,070
2015	\$514	\$1,633	\$5,216	\$7,364
2016	\$463	\$1,735	\$5,216	\$7,414
2017	\$417	\$1,084	\$5,216	\$6,717
2018	\$375	\$623	\$5,216	\$6,269
2019	\$327	\$213	\$5,216	\$5,759
2020	\$278	\$65	\$5,216	\$5,785
2021	\$229	\$65	\$5,216	\$5,655
2022	\$246	\$103	\$5,216	\$5,566
2023	\$221	\$65	\$5,216	\$5,502
2024	\$0	\$414	\$5,216	\$5,630
2025	\$0	\$632	\$5,216	\$5,849
2026	\$0	\$395	\$5,216	\$5,611
2027	\$0	\$247	\$5,216	\$5,463
2028	\$0	\$154	\$5,216	\$5,371
2029	\$0	\$96	\$5,216	\$5,313
2030	\$0	\$60	\$5,216	\$5,277
Residual	\$0	\$100	\$88,991	\$89,092