

DEPRECIATION BASED ON THE PRIME COST METHOD

Description of Asset to be Depreciated	Effective Life TR2006/1	Value as at Beginn	Depreciation					Value as at End of Period
			2007	2008	2009	2010	2011	
Total Construction Expenditure		\$150,000						
Floor finishes								
Carpet flooring	10	\$5,000	\$500	\$450	\$405	\$365	\$328	\$2,952
Floating timber floor	15	\$3,000	\$200	\$187	\$175	\$163	\$152	\$2,123
White goods/ appliances								
Oven unit	12	\$4,000	\$334	\$306	\$280	\$257	\$236	\$2,587
Cook top	12	\$2,000	\$167	\$153	\$140	\$129	\$118	\$1,293
Rangehood	12	\$1,000	\$84	\$77	\$70	\$65	\$59	\$645
Dishwasher	10	\$2,000	\$200	\$180	\$162	\$146	\$132	\$1,180
Clothes dryer	12	\$3,000	\$250	\$230	\$210	\$193	\$177	\$1,940
Microwave	12	\$4,000	\$334	\$306	\$280	\$257	\$236	\$2,587
Services								
Ducted vacuum unit	10	\$2,000	\$200	\$180	\$162	\$146	\$132	\$1,180
Smoke detection units	6	\$2,000	\$334	\$278	\$232	\$193	\$161	\$802
Door security access	15	\$2,000	\$134	\$125	\$117	\$109	\$101	\$1,414
Security alarm	5	\$2,000	\$400	\$320	\$256	\$205	\$164	\$655
Ducted heating	20	\$3,000	\$150	\$143	\$136	\$129	\$123	\$2,319
Room airconditioning provisions	10	\$1,000	\$100	\$90	\$81	\$73	\$66	\$590
Packaged airconditioning unit	15	\$1,000	\$67	\$63	\$58	\$55	\$51	\$706
Hot water service	12	\$1,500	\$125	\$115	\$105	\$97	\$89	\$969
Miscellaneous items								
Window coverings	10	\$3,000	\$300	\$270	\$243	\$219	\$197	\$1,771
Low Cost Value Items	1	\$300	\$300	\$0	\$0	\$0	\$0	\$0
Low Value Pool	2.67	\$1,000	\$188	\$305	\$191	\$119	\$74	\$123
Provision of depreciation		\$42,800	\$4,367	\$3,778	\$3,303	\$2,920	\$2,596	
Building Investment- post 15/9/87*	2.5	\$107,200	\$2,680	\$2,680	\$2,680	\$2,680	\$2,680	
Total Claim			\$7,047	\$6,458	\$5,983	\$5,600	\$5,276	

DEPRECIATION BASED ON THE DIMINSHING METHOD

Description of Asset to be Depreciated	Effective Life TR2006/1	Value as at Beginn	Depreciation					Value as at End of Period
			2007	2008	2009	2010	2011	
Total Construction Expenditure		\$150,000						
Floor finishes								
Carpet flooring	10	\$5,000	\$1,000	\$800	\$640	\$512	\$410	\$1,638
Floating timber floor	15	\$3,000	\$400	\$347	\$301	\$261	\$226	\$1,465
White goods/ appliances								
Oven unit	12	\$4,000	\$667	\$556	\$463	\$386	\$322	\$1,606
Cook top	12	\$2,000	\$334	\$278	\$232	\$193	\$161	\$802
Rangehood	12	\$1,000	\$167	\$139	\$116	\$97	\$81	\$400
Dishwasher	10	\$2,000	\$400	\$320	\$256	\$205	\$164	\$655
Clothes dryer	12	\$3,000	\$500	\$417	\$348	\$290	\$241	\$1,204
Microwave	12	\$4,000	\$667	\$556	\$463	\$386	\$322	\$1,606
Services								
Ducted vacuum unit	10	\$2,000	\$400	\$320	\$256	\$205	\$164	\$655
Smoke detection units	6	\$2,000	\$667	\$445	\$296	\$198	\$132	\$262
Door security access	15	\$2,000	\$267	\$232	\$201	\$174	\$151	\$975
Security alarm	5	\$2,000	\$800	\$480	\$288	\$173	\$104	\$155
Ducted heating	20	\$3,000	\$300	\$270	\$243	\$219	\$197	\$1,771
Room airconditioning provisions	10	\$1,000	\$200	\$160	\$128	\$103	\$82	\$327
Packaged airconditioning unit	15	\$1,000	\$134	\$116	\$100	\$87	\$76	\$487
Hot water service	12	\$1,500	\$250	\$209	\$174	\$145	\$121	\$601
Miscellaneous items								
Window coverings	10	\$3,000	\$600	\$480	\$384	\$308	\$246	\$982
Low Cost Value Items	1	\$300	\$300	\$0	\$0	\$0	\$0	\$0
Low Value Pool	2.67	\$1,000	\$188	\$305	\$191	\$119	\$74	\$123
Provision of depreciation		\$42,800	\$8,241	\$6,430	\$5,080	\$4,061	\$3,274	
Building Investment- post 15/9/87*	2.5	\$107,200	\$2,680	\$2,680	\$2,680	\$2,680	\$2,680	
Total Claim			\$10,921	\$9,110	\$7,760	\$6,741	\$5,954	