

**DEPRECIATION BASED ON THE PRIME COST METHOD**

Description of Asset to be Depreciated	Effective Life TR2007/3	Value as at Beginning of Period (2008)	Depreciation					Value as at End of Period
			2008	2009	2010	2011	2012	
Total Construction Expenditure		\$189,500						
<b><u>Floor finishes</u></b>								
Carpet flooring	10	\$3,285	\$329	\$296	\$266	\$240	\$216	\$1,938
Floating timber floor	15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>White goods/ appliances</u></b>								
Oven unit	12	\$1,600	\$134	\$123	\$112	\$103	\$94	\$1,034
Cook top	12	\$1,300	\$109	\$100	\$91	\$84	\$77	\$839
Rangehood - Included in Low Value Pool	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dishwasher	10	\$1,400	\$140	\$127	\$114	\$102	\$92	\$826
Clothes dryer	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Microwave	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>Services</u></b>								
Ducted vacuum unit	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smoke detection units	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Door security access	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security alarm	10	\$0	\$3	\$288	\$261	\$185	\$148	\$588
Ducted heating	2	\$0	\$1	\$152	\$145	\$138	\$131	\$2,474
Room airconditioning provisions	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Packaged airconditioning unit	12	\$3,800	\$254	\$237	\$221	\$206	\$193	\$2,689
Hot water service	12	\$1,500	\$125	\$115	\$105	\$97	\$89	\$969
<b><u>Miscellaneous items</u></b>								
Window coverings	10	\$2,200	\$220	\$198	\$179	\$161	\$145	\$1,297
Low Cost Value Items	1	\$400	\$400	\$0	\$0	\$0	\$0	\$0
Low Value Pool	2.67	\$2,050	\$385	\$625	\$390	\$244	\$153	\$253
Provision of depreciation		\$22,535	\$2,616	\$2,260	\$1,854	\$1,560	\$1,338	
Building Investment- post 15/9/87*	2.5	\$166,965	\$4,175	\$4,175	\$4,175	\$4,175	\$4,175	
<b>Total Claim</b>			<b>\$6,791</b>	<b>\$6,435</b>	<b>\$6,029</b>	<b>\$5,735</b>	<b>\$5,513</b>	

**DEPRECIATION BASED ON THE DIMINISHING METHOD**

Description of Asset to be Depreciated	Effective Life TR2007/3	Value as at Beginning of Period (2008)	Depreciation					Value as at End of Period
			2008	2009	2010	2011	2012	
Total Construction Expenditure		\$189,500						
<b><u>Floor finishes</u></b>								
Carpet flooring	10	\$3,285	\$657	\$526	\$421	\$337	\$269	\$1,075
Floating timber floor	15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>White goods/ appliances</u></b>								
Oven unit	12	\$1,600	\$267	\$223	\$185	\$155	\$129	\$641
Cook top	12	\$1,300	\$217	\$181	\$151	\$126	\$105	\$520
Rangehood - Included in Low Value Pool	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dishwasher	10	\$1,400	\$280	\$224	\$185	\$144	\$115	\$457
Clothes dryer	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Microwave	12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><u>Services</u></b>								
Ducted vacuum unit		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smoke detection units	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Door security access		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security alarm		\$0	\$432	\$353	\$282	\$156	\$93	\$139
Ducted heating		\$0	\$288	\$230	\$185	\$144	\$115	\$1,888
Room airconditioning provisions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Packaged airconditioning unit		\$3,400	\$507	\$440	\$381	\$330	\$286	\$1,856
Hot water service	12	\$1,500	\$250	\$209	\$174	\$145	\$121	\$601
<b><u>Miscellaneous items</u></b>								
Window coverings	10	\$2,200	\$440	\$352	\$282	\$226	\$180	\$720
Low Cost Value Items	1	\$400	\$400	\$0	\$0	\$0	\$0	\$0
Low Value Pool	2.67	\$2,050	\$385	\$625	\$390	\$244	\$153	\$253
Provision of depreciation		\$22,535	\$4,443	\$3,500	\$2,684	\$2,097	\$1,661	
Building Investment- post 15/9/87*	2.5	\$166,965	\$4,175	\$4,175	\$4,175	\$4,175	\$4,175	
<b>Total Claim</b>			<b>\$8,618</b>	<b>\$7,675</b>	<b>\$6,859</b>	<b>\$6,272</b>	<b>\$5,836</b>	