



buildcost
PROPERTY DEPRECIATION

Depreciation Report

1 Somewhere Street, Somewhere



Table of Contents

Introduction	2
Method of Calculation	2
Inclusions / Exclusions / Qualifications	2
Disclaimer	2
1. Construction Valuation	3
1.1 Details of Property	3
1.2 Summary of Construction Costs	3
1.3 Summary of Depreciation	3
1.4 How to understand this report	4
2. Depreciation Method Comparison	6
3. Diminishing Value Depreciation	8
3.1 40 Year Combined Depreciation Schedule (Summary Division 40 and 43)	8
3.2 Detailed Division 43 Depreciation Schedule (Capital Works)	9
3.3 Detailed Division 40 Schedule (Fittings Standard Pool)	10
3.4 Detailed Division 40 Schedule (Fittings - Low Value Pool)	12
4. Straight Line Depreciation	16
4.1 40 Year Combined Depreciation Schedule (Summary Division 40 and 43)	16
4.2 Detailed Division 43 Depreciation Schedule (Capital Works)	17
4.3 Detailed Division 40 Schedule (Fittings Standard Pool)	18
4.4 Detailed Division 40 Schedule (Fittings Low Value Pool)	20

Introduction

Build Cost Pty Ltd would like to thank you for the opportunity to produce this depreciation schedule. On the 01 August 15, a site survey was conducted with subsequent detailed pricing. As a result **we are delighted to report that we have identified \$205,280 of available deductions** over the over the remaining statutory life of the property and chattels.

If you have any questions of queries, please feel free to contact us on (03) 9000 0000. For reference the job number is 123456.

Method of Calculation

The ATO has in place a system of allowing depreciation of capital works for income producing residential buildings constructed post 18 July 1985. In addition for those buildings being constructed pre 18 July 1985 and have associated structural improvements after 26 February 1992, such improvements are to be treated as though it were a building and the capital cost, not depreciable under another section, is deductible when producing income. This deductibility is known as division 43. Where the taxpayer is genuinely unable to determine the actual cost of construction, the ATO will accept estimates from suitably qualified persons to provide an acceptable cost analysis as set out in Income Tax Ruling 97/25. The National Tax & Accountants' Association has issued a guide on items considered as division 43 applicable, to which this report has generally followed.

The ATO has also issued rulings, (latest TR 2013/4) and The Rental Property Owners Guide 2014. These guides give directions on the effective allowable life spans for chattels or division 40 depreciable items for properties having a taxable incomes. Build Cost Pty Ltd has used these as guidelines to determine depreciable rates using the diminishing value method. Also, the pooling method has been used for items not exceeding \$1,000 in value.

This report has been based on the measurement of the building, being either by squareage or bulk quantity methods, the application of estimated historical prices adjusted where applicable with published rates, the experience and knowledge of the construction industry over the periods in question, and finally on advice from the proprietor.

Inclusions / Exclusions / Qualifications

The cost of land, landscaping, demolition and site clearing have been excluded from all calculations as they are not allowed by the ATO as a depreciable cost.

The depreciable rates indicated for the valuations are indicative only and should be verified by the financial advisor / accountant / taxation consultant in case of change by the ATO.

Disclaimer

The use of the information contained herein is for a guide only and that all depreciation claims be agreed between the claimant and their financial advisor / accountant / taxation consultant and in accordance with the rules as set down by the ATO. Build Cost Pty Ltd therefore does not accept any form of liability to any persons who uses information contained herein for such opinions, statements, analysis, forecasts including any error, omission or negligence.

1. Construction Valuation

1.1 Details of Property

Owner: John Smith
Address: 1 Somewhere Street, Somewhere
Purpose: Residential
Type: Townhouse
Style: Contemporary
Levels: 2
Method: Other
Renovations: None

1.2 Summary of Construction Costs

The estimated date for construction completion used for the calculation of costs is approximately July, 2010. The total construction costs (including any subsequent renovations and improvements) has been estimated at: \$210,856. Depreciation starts from the date of construction and therefore the value of the property available for depreciation based on the leasing date may be different from the original construction costs. The remaining value of depreciation available for this property is:

	\$ As at Income producing date
Division 43 (Capital Works)	185,520.83
Division 40 (Chattels etc)	19,759.40
Total Available Depreciation as at Sep-11	205,280.23

1.3 Summary of Depreciation

The following tables are a summary of depreciation available for the first 20 years of the report utilising the diminishing value method for Division 40 costs. Full 40 year depreciation schedules are located in Section 3 (Diminishing Value Method) and Section 4 (Prime Cost Method) of this document.

The calculation within this report are based on the following dates:

- Construction completion: July, 2010
- Leasing / depreciation commencement: 01 September 11

Depreciation Summary: Division 40 (Diminishing Value Method) and Division 43

Financial Year (ending 30 Jun)	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016
Div 43 (Capital Works)	3,979.00	4,777.42	4,777.42	4,777.42	4,790.51
Div 40 (Plant & Equipment)	3,113.29	3,294.41	2,525.01	1,974.82	1,841.55
Total Deductions per year \$	7,092.29	8,071.82	7,302.43	6,752.24	6,632.06

Financial Year (ending 30 Jun)	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Div 43 (Capital Works)	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42
Div 40 (Plant & Equipment)	1,638.88	1,154.48	832.49	604.25	597.79
Total Deductions per year \$	6,416.29	5,931.89	5,609.90	5,394.76	5,375.21

Financial Year (ending 30 Jun)	Year 11 2022	Year 12 2023	Year 13 2024	Year 14 2025	Year 15 2026
Div 43 (Capital Works)	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42
Div 40 (Plant & Equipment)	418.12	301.36	224.68	172.62	220.60
Total Deductions per year \$	5,195.53	5,078.78	5,015.19	4,950.03	4,998.02

Financial Year (ending 30 Jun)	Year 16 2027	Year 17 2028	Year 18 2029	Year 19 2030	Year 20 2031
Div 43 (Capital Works)	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42
Div 40 (Plant & Equipment)	316.90	198.08	123.79	77.37	48.36
Total Deductions per year \$	5,094.32	4,988.59	4,901.21	4,854.79	4,825.78

1.4 How to understand this report

The annual tax deductions specified above comprise two elements, Division 40 and Division 43 costs.

Division 40.

Division 40 is defined by the ATO as "plant and equipment". This is essentially removable fixtures and fittings within the investment property. Division 40 includes items such as carpet, whitegoods, fans, air conditioning and much more. Division 40 items can be broken into three main groups based on value, each with its own rules as to taxation treatment:

1. **Items less than \$300 in original value.** These assets can be immediately deducted in the year they are incurred.
2. **Items \$300 and above to less than \$1000 in value** based on either the original cost or the residual value of the asset. Known as the Low Value Pool (LVP), these assets can be depreciated at an accelerated rate.

The choice to do so is optional however for the purposes of this report, any qualifying asset has been allocated to the low value pool where eligible to gain accelerated deductions. The ATO specifies 18.75% depreciation in the first year and 37.5% for thereafter using the diminishing value method on LVP assets.

3. **Assets \$1000 and above in value.** Assets in this group are depreciated according to ATO specified depreciation rates which will vary according to the type of asset.

The ATO allows for two methods of depreciation using the same base rate. The first method is diminishing value which produces higher depreciation in the first year but then diminishing returns every year after. The second method is the prime cost (also known as straight line) and results the same rate deductions, year on year.

Either method can be used however there may be advantages to using one over the other. This report includes the diminishing value method. This allows the most appropriate choice depending on circumstances and the advice of your accountant.

It should also be noted that the ATO directs assets that are identical or part of a set to be grouped together and treated as a single, higher value asset. Where appropriate, assets have been grouped in this report.

For the purposes of this report, where an asset (or asset group) falls below \$1000 in value, the asset is transferred to the low value pool for accelerated depreciation. This is not mandatory and your accountant may advise on a different strategy according to your circumstances.

Division 43.

Division 43 deduction cover 'Capital Works' which covers the deduction of the structural elements of the investment property or those items that are deemed irremovable. The rate of deduction depends on when the property is built but is generally 2.5% or 4% depending on the age of the building. The prime cost method is the only ATO approved method for deduction for Division 43.

The application of Division 43 depreciation starts at the date construction was completed, not the date of rental. For example, a house built in 2000 has a depreciation rate of 2.5% per annum for a total depreciable life of 40 years ($100\% / 2.5\% = 40$ years) which would conclude in 2040. If the property was not rented until 2010 however, the end date of the depreciable life is still 2040, not 2050. For this reason the Division 43 schedules may have several years at the end where no additional deductions are available.

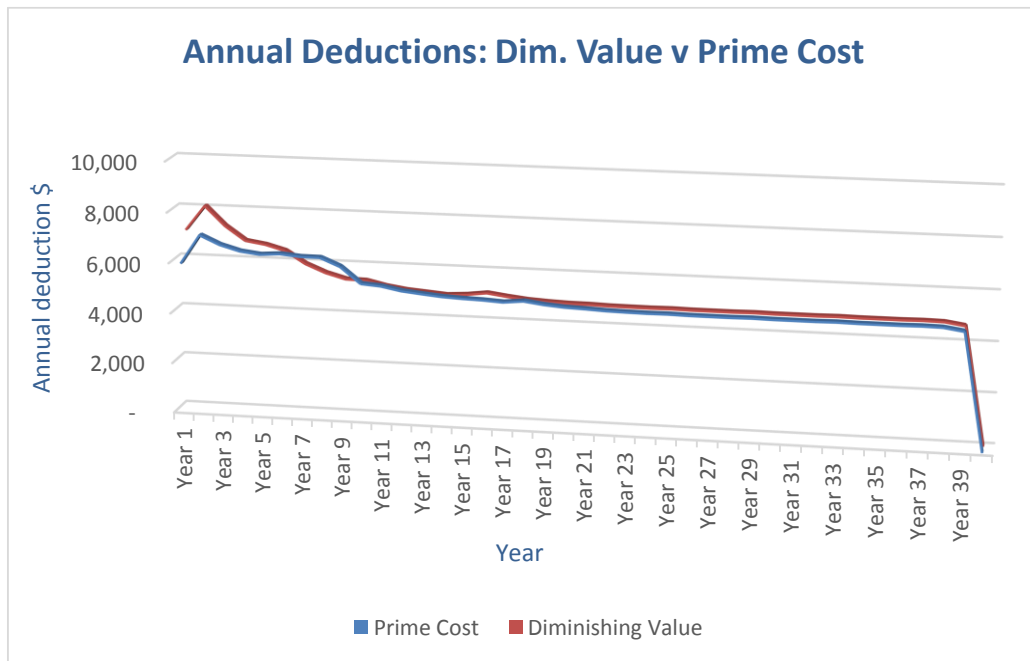
Renovations however are treated from the date the renovation(s) are completed therefore Division 43 deductions may be a combination the original construction costs plus subsequent renovation costs. If a property has been renovated and the owner does not know when renovations were undertaken, BuildCost will determine by best efforts, the date of renovation and associated costs.

2. Depreciation Method Comparison

As previously stated, two depreciation methods are available for Division 40 items only; The ATO only allows prime cost method for Division 43. As a general rule, the diminishing value method, in comparison to prime cost method, will provide higher deduction value in the earlier years at the expense of deduction value in the later years; Prime cost will provide consistent deductions, year in, year out. The following table illustrates the difference between the two depreciation methods.

Depreciation Comparison Diminishing Value / Prime Cost Method					
Financial Year (ending 30 Jun)	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016
Diminishing Value	7,092.29	8,071.82	7,302.43	6,752.24	6,632.06
Prime Cost	5,944.40	7,098.63	6,746.70	6,526.77	6,430.22
Variance	1,147.89	973.19	555.73	225.47	201.84
Financial Year (ending 30 Jun)	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Diminishing Value	6,416.29	5,931.89	5,609.90	5,394.76	5,375.21
Prime Cost	6,487.93	6,414.27	6,409.87	6,085.43	5,450.07
Variance	(71.64)	(482.38)	(799.97)	(690.68)	(74.86)
Financial Year (ending 30 Jun)	Year 11 2022	Year 12 2023	Year 13 2024	Year 14 2025	Year 15 2026
Diminishing Value	5,195.53	5,078.78	5,015.19	4,950.03	4,998.02
Prime Cost	5,388.69	5,236.35	5,154.76	5,081.61	5,044.40
Variance	(193.15)	(157.57)	(139.57)	(131.57)	(46.38)
Financial Year (ending 30 Jun)	Year 16 2027	Year 17 2028	Year 18 2029	Year 19 2030	Year 20 2031
Diminishing Value	5,094.32	4,988.59	4,901.21	4,854.79	4,825.78
Prime Cost	5,021.16	4,974.69	5,052.50	4,949.34	4,884.89
Variance	73.16	13.90	(151.29)	(94.55)	(59.11)

The following graph depicts the difference of the two depreciation methods over the full statutory life of the property. As can be noted, the most significant difference occurs in the earlier years.



3. Diminishing Value Depreciation

3.1 40 Year Combined Depreciation Schedule (Summary Division 40 and 43)

Financial Year (ending 30 Jun)	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Div 43 (Capital Works)	3,979.00	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42
Div 40 (Plant & Equipment)	3,113.29	3,294.41	2,525.01	1,974.82	1,841.55	1,638.88	1,154.48	832.49	604.25	597.79
Total Deductions per year \$	7,092.29	8,071.82	7,302.43	6,752.24	6,632.06	6,416.29	5,931.89	5,609.90	5,394.76	5,375.21

Financial Year (ending 30 Jun)	Year 11 2022	Year 12 2023	Year 13 2024	Year 14 2025	Year 15 2026	Year 16 2027	Year 17 2028	Year 18 2029	Year 19 2030	Year 20 2031
Div 43 (Capital Works)	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42
Div 40 (Plant & Equipment)	418.12	301.36	224.68	172.62	220.60	316.90	198.08	123.79	77.37	48.36
Total Deductions per year \$	5,195.53	5,078.78	5,015.19	4,950.03	4,998.02	5,094.32	4,988.59	4,901.21	4,854.79	4,825.78

Financial Year (ending 30 Jun)	Year 21 2032	Year 22 2033	Year 23 2034	Year 24 2035	Year 25 2036	Year 26 2037	Year 27 2038	Year 28 2039	Year 29 2040	Year 30 2041
Div 43 (Capital Works)	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42
Div 40 (Plant & Equipment)	30.22	18.89	11.82	7.37	4.58	2.87	1.78	1.13	0.71	0.42
Total Deductions per year \$	4,820.73	4,796.31	4,789.24	4,784.79	4,795.09	4,780.29	4,779.20	4,778.55	4,791.22	4,777.84

Financial Year (ending 30 Jun)	Year 31 2042	Year 32 2043	Year 33 2044	Year 34 2045	Year 35 2046	Year 36 2047	Year 37 2048	Year 38 2049	Year 39 2050	Year 40 2051
Div 43 (Capital Works)	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,659.62	-
Div 40 (Plant & Equipment)	0.26	0.17	0.11	0.06	0.04	0.02	0.02	0.01	0.01	-
Total Deductions per year \$	4,777.68	4,777.59	4,790.62	4,777.48	4,777.46	4,777.44	4,790.53	4,777.43	4,659.63	-

3.2 Detailed Division 43 Depreciation Schedule (Capital Works)

Division 43		Method: Prime Cost (Straight Line) Depreciation								
Historical Cost: \$	191,097 (post 1985)	Depreciation Forgone \$	5,576			Asset Opening Bal. \$	185,521			
Fin Year (ending 30 Jun)	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Annual Dep'n Deduction	3,979	4,777	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777
Accum'd Depreciation	9,555	14,332	19,110	23,887	28,678	33,455	38,232	43,010	47,800	52,578
Residual Value	181,542	176,764	171,987	167,210	162,419	157,642	152,864	148,087	143,296	138,519
Fin Year (ending 30 Jun)	Year 11 2022	Year 12 2023	Year 13 2024	Year 14 2025	Year 15 2026	Year 16 2027	Year 17 2028	Year 18 2029	Year 19 2030	Year 20 2031
Annual Dep'n Deduction	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777	4,777	4,777
Accum'd Depreciation	57,355	62,133	66,923	71,701	76,478	81,255	86,046	90,823	95,601	100,378
Residual Value	133,741	128,964	124,174	119,396	114,619	109,841	105,051	100,273	95,496	90,719
Fin Year (ending 30 Jun)	Year 21 2032	Year 22 2033	Year 23 2034	Year 24 2035	Year 25 2036	Year 26 2037	Year 27 2038	Year 28 2039	Year 29 2040	Year 30 2041
Annual Dep'n Deduction	4,791	4,777	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777
Accum'd Depreciation	105,169	109,946	114,723	119,501	124,291	129,069	133,846	138,624	143,414	148,192
Residual Value	85,928	81,151	76,373	71,596	66,805	62,028	57,250	52,473	47,683	42,905
Fin Year (ending 30 Jun)	Year 31 2042	Year 32 2043	Year 33 2044	Year 34 2045	Year 35 2046	Year 36 2047	Year 37 2048	Year 38 2049	Year 39 2050	Year 40 2051
Annual Dep'n Deduction	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777	4,660	-
Accum'd Depreciation	152,969	157,746	162,537	167,314	172,092	176,869	181,660	186,437	191,097	191,097
Residual Value	38,128	33,350	28,560	23,782	19,005	14,228	9,437	4,660	(0)	(0)

3.3 Detailed Division 40 Schedule (Fittings Standard Pool)

Div. 40: Items above \$1000 (standard pool)			Method: Diminishing Value									
	Value	Rate	FY 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Standard Pool: Annual depreciation per class	\$	%	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Floor coverings (removable w/out damage) - Carpet	2,188.94	20.00	363.42	365.10	292.08	233.67	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	4,100.00	10.00	340.36	375.96	338.37	304.53	274.83	246.60	221.94	199.74	180.26	161.74
Hot water systems (excluding piping) - Gas	1,650.00	16.67	228.29	236.95	197.46	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	1,560.00	20.00	259.00	260.20	208.16	-	-	-	-	-	-	-
Kitchen assets - Stoves	1,720.00	16.67	237.97	247.00	205.84	171.53	-	-	-	-	-	-
Window blinds, internal	5,220.46	20.00	866.74	870.74	696.59	557.28	447.04	356.41	285.13	228.10	-	-
Total \$	16,439.40		2,295.78	2,355.97	1,938.50	1,267.00	721.87	603.01	507.07	427.85	180.26	161.74

	Bal c/fwd	Rate	FY11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Standard Pool: Annual depreciation per class	\$	%	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Floor coverings (removable w/out damage) - Carpet	934.67	20.00	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	1,455.68	10.00	145.57	131.01	118.23	106.09	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	987.30	16.67	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	832.64	20.00	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	857.65	16.67	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	912.42	20.00	-	-	-	-	-	-	-	-	-	-
Total \$	5,980.35		145.57	131.01	118.23	106.09	-	-	-	-	-	-

	Bal c/fwd	Rate	FY21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
Standard Pool: Annual depreciation per class	\$	%	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Floor coverings (removable w/out damage) - Carpet	934.67	20.00	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	954.78	10.00	-	-	-	-	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	987.30	16.67	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	832.64	20.00	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	857.65	16.67	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	912.42	20.00	-	-	-	-	-	-	-	-	-	-
Other: Furnishing / Chattels	-	Multiple	-	-	-	-	-	-	-	-	-	-
Total \$	5,479.45		-	-	-	-	-	-	-	-	-	-

	Bal c/fwd	Rate	FY31	Year 32	Year 33	Year 34	Year 35	Year 36	Year 37	Year 38	Year 39	Year 40
Standard Pool: Annual depreciation per class	\$	%	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
Floor coverings (removable w/out damage) - Carpet	934.67	20.00	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	954.78	10.00	-	-	-	-	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	987.30	16.67	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	832.64	20.00	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	857.65	16.67	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	912.42	20.00	-	-	-	-	-	-	-	-	-	-
Total \$	5,479.45		-	-	-	-	-	-	-	-	-	-

3.4 Detailed Division 40 Schedule (Fittings - Low Value Pool)

Notes: This section is a combination of assets that are:

- Less than \$300 in value and are fully written off in the year incurred; and
- Between \$300 and \$1000 in value and are depreciated according to the ATO directives of the low value pool, ie 18.75% depreciation in the first year and 37.5% thereafter on a diminishing value basis.

Div. 40: Items below \$1000 (Low Value Pool)			Method: Diminishing Value or Immediate Write-off									
Annual Depreciation per class	Value \$	Rate %	FY 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Ceiling fans	240.00	18.75 / 37.5	240.00	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	360.00	18.75 / 37.5	67.50	109.69	68.55	42.85	26.78	16.74	10.46	6.54	4.09	2.55
Floor coverings (removable w/out damage) - Carpet	934.67	18.75 / 37.5	-	-	-	-	175.25	284.78	177.99	111.24	69.53	43.45
Garbage bins	360.00	18.75 / 37.5	67.50	109.69	68.55	42.85	26.78	16.74	10.46	6.54	4.09	2.55
Heaters - Fixed - Gas - Ducted central heating unit	954.78	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	987.30	18.75 / 37.5	-	-	-	185.12	300.82	188.01	117.51	73.44	45.90	28.69
Kitchen assets - Cook tops	700.00	18.75 / 37.5	131.25	213.28	133.30	83.31	52.07	32.54	20.34	12.71	7.95	4.97
Kitchen assets - Dishwashers	832.64	18.75 / 37.5	-	-	-	156.12	253.69	158.56	99.10	61.94	38.71	24.19
Kitchen assets - Range hoods	410.00	18.75 / 37.5	76.88	124.92	78.08	48.80	30.50	19.06	11.91	7.45	4.65	2.91
Kitchen assets - Stoves	857.65	18.75 / 37.5	-	-	-	-	160.81	261.32	163.32	102.08	63.80	39.87
Lights - Fittings (excluding hardwired)	500.00	18.75 / 37.5	93.75	152.34	95.21	59.51	37.19	23.25	14.53	9.08	5.68	3.55
Lights - Shades, removable	750.00	18.75 / 37.5	140.63	228.52	142.82	89.26	55.79	34.87	21.79	13.62	8.51	5.32
Window blinds, internal	912.42	18.75 / 37.5	-	-	-	-	-	-	-	-	171.08	278.00
Total \$	8,799.45		817.51	938.44	586.51	707.82	1,119.68	1,035.87	647.41	404.64	423.99	436.05

	Bal c/fwd	Rate	FY11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Annual Depreciation per class	\$	%	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Ceiling fans	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	4.25	18.75 / 37.5	1.60	1.00	0.62	0.39	0.24	0.15	0.10	0.06	0.04	0.02
Floor coverings (removable w/out damage) - Carpet	72.43	18.75 / 37.5	27.16	16.97	10.61	6.63	4.14	2.59	1.62	1.01	0.63	0.40
Garbage bins	4.25	18.75 / 37.5	1.60	1.00	0.62	0.39	0.24	0.15	0.10	0.06	0.04	0.02
Heaters - Fixed - Gas - Ducted central heating unit	954.78	18.75 / 37.5	-	-	-	-	179.02	290.91	181.82	113.64	71.02	44.39
Hot water systems (excluding piping) - Gas	47.81	18.75 / 37.5	17.93	11.21	7.00	4.38	2.74	1.71	1.07	0.67	0.42	0.26
Kitchen assets - Cook tops	8.28	18.75 / 37.5	3.10	1.94	1.21	0.76	0.47	0.30	0.18	0.12	0.07	0.05
Kitchen assets - Dishwashers	40.33	18.75 / 37.5	15.12	9.45	5.91	3.69	2.31	1.44	0.90	0.56	0.35	0.22
Kitchen assets - Range hoods	4.84	18.75 / 37.5	1.82	1.14	0.71	0.44	0.28	0.17	0.11	0.07	0.04	0.03
Kitchen assets - Stoves	66.45	18.75 / 37.5	24.92	15.58	9.73	6.08	3.80	2.38	1.49	0.93	0.58	0.36
Lights - Fittings (excluding hardwired)	5.91	18.75 / 37.5	2.22	1.39	0.87	0.54	0.34	0.21	0.13	0.08	0.05	0.03
Lights - Shades, removable	8.87	18.75 / 37.5	3.33	2.08	1.30	0.81	0.51	0.32	0.20	0.12	0.08	0.05
Window blinds, internal	463.34	18.75 / 37.5	173.75	108.59	67.87	42.42	26.51	16.57	10.36	6.47	4.05	2.53
Total \$	1,681.54		272.55	170.35	106.45	66.53	220.60	316.90	198.08	123.79	77.37	48.36

	Bal c/fwd	Rate	FY21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
Annual Depreciation per class	\$	%	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Ceiling fans	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	0.03	18.75 / 37.5	0.01	0.01	0.01	-	-	-	-	-	-	-
Floor coverings (removable w/out damage) - Carpet	0.67	18.75 / 37.5	0.25	0.15	0.10	0.06	0.04	0.02	0.01	0.01	0.01	-
Garbage bins	0.03	18.75 / 37.5	0.01	0.01	0.01	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	73.98	18.75 / 37.5	27.74	17.34	10.84	6.77	4.23	2.65	1.65	1.03	0.65	0.40
Hot water systems (excluding piping) - Gas	0.42	18.75 / 37.5	0.16	0.10	0.06	0.04	0.02	0.02	0.01	0.01	-	-
Kitchen assets - Cook tops	0.08	18.75 / 37.5	0.03	0.02	0.01	0.01	-	-	-	-	-	-
Kitchen assets - Dishwashers	0.38	18.75 / 37.5	0.14	0.09	0.05	0.03	0.02	0.01	0.01	0.01	-	-
Kitchen assets - Range hoods	0.03	18.75 / 37.5	0.02	0.01	0.01	-	-	-	-	-	-	-
Kitchen assets - Stoves	0.60	18.75 / 37.5	0.23	0.14	0.09	0.06	0.03	0.02	0.01	0.01	0.01	-
Lights - Fittings (excluding hardwired)	0.05	18.75 / 37.5	0.02	0.01	0.01	-	-	-	-	-	-	-
Lights - Shades, removable	0.07	18.75 / 37.5	0.03	0.02	0.01	0.01	-	-	-	-	-	-
Window blinds, internal	4.22	18.75 / 37.5	1.58	0.99	0.62	0.39	0.24	0.15	0.09	0.06	0.04	0.02
Total \$	80.56		30.22	18.89	11.82	7.37	4.58	2.87	1.78	1.13	0.71	0.42

	Bal c/fwd	Rate	FY31	Year 32	Year 33	Year 34	Year 35	Year 36	Year 37	Year 38	Year 39	Year 40
Annual Depreciation per class	\$	%	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
Ceiling fans	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	0.00	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Floor coverings (removable w/out damage) - Carpet	0.02	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Garbage bins	0.00	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	0.68	18.75 / 37.5	0.25	0.16	0.10	0.06	0.04	0.02	0.02	0.01	0.01	-
Hot water systems (excluding piping) - Gas	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Cook tops	0.01	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	0.02	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Range hoods	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Lights - Fittings (excluding hardwired)	0.01	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Lights - Shades, removable	0.00	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	0.04	18.75 / 37.5	0.01	0.01	0.01	-	-	-	-	-	-	-
Total \$	0.78		0.26	0.17	0.11	0.06	0.04	0.02	0.02	0.01	0.01	-

4. Straight Line Depreciation

4.1 40 Year Combined Depreciation Schedule (Summary Division 40 and 43)

Financial Year (ending 30 Jun)	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Div 43 (Capital Works)	3,979.00	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42
Div 40 (Plant & Equipment)	1,965.40	2,321.21	1,969.28	1,749.35	1,639.71	1,710.51	1,636.86	1,632.46	1,294.93	672.65
Total Deductions per year \$	5,944.40	7,098.63	6,746.70	6,526.77	6,430.22	6,487.93	6,414.27	6,409.87	6,085.43	5,450.07

Financial Year (ending 30 Jun)	Year 11 2022	Year 12 2023	Year 13 2024	Year 14 2025	Year 15 2026	Year 16 2027	Year 17 2028	Year 18 2029	Year 19 2030	Year 20 2031
Div 43 (Capital Works)	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42
Div 40 (Plant & Equipment)	611.27	458.93	364.25	304.19	266.98	243.74	184.18	275.08	171.92	107.47
Total Deductions per year \$	5,388.69	5,236.35	5,154.76	5,081.61	5,044.40	5,021.16	4,974.69	5,052.50	4,949.34	4,884.89

Financial Year (ending 30 Jun)	Year 21 2032	Year 22 2033	Year 23 2034	Year 24 2035	Year 25 2036	Year 26 2037	Year 27 2038	Year 28 2039	Year 29 2040	Year 30 2041
Div 43 (Capital Works)	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42
Div 40 (Plant & Equipment)	67.15	41.97	26.24	16.38	10.22	6.39	4.00	2.49	1.56	0.97
Total Deductions per year \$	4,857.66	4,819.39	4,803.66	4,793.80	4,800.73	4,783.81	4,781.42	4,779.91	4,792.07	4,778.39

Financial Year (ending 30 Jun)	Year 31 2042	Year 32 2043	Year 33 2044	Year 34 2045	Year 35 2046	Year 36 2047	Year 37 2048	Year 38 2049	Year 39 2050	Year 40 2051
Div 43 (Capital Works)	4,777.42	4,777.42	4,790.51	4,777.42	4,777.42	4,777.42	4,790.51	4,777.42	4,659.62	-
Div 40 (Plant & Equipment)	0.62	0.37	0.24	0.14	0.09	0.06	0.03	0.02	0.01	0.01
Total Deductions per year \$	4,778.04	4,777.79	4,790.75	4,777.56	4,777.51	4,777.48	4,790.54	4,777.44	4,659.63	0.01

4.2 Detailed Division 43 Depreciation Schedule (Capital Works)

Division 43		Method: Prime Cost (Straight Line) Depreciation								
Historical Cost: \$	191,097 (post 1985)	Depreciation Forgone \$	5,576	Asset Opening Bal. \$	185,521					
Fin Year (ending 30 Jun)	Year 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Annual Dep'n Deduction	3,979	4,777	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777
Accum'd Depreciation	9,555	14,332	19,110	23,887	28,678	33,455	38,232	43,010	47,800	52,578
Residual Value	181,542	176,764	171,987	167,210	162,419	157,642	152,864	148,087	143,296	138,519
Fin Year (ending 30 Jun)	Year 11 2022	Year 12 2023	Year 13 2024	Year 14 2025	Year 15 2026	Year 16 2027	Year 17 2028	Year 18 2029	Year 19 2030	Year 20 2031
Annual Dep'n Deduction	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777	4,777	4,777
Accum'd Depreciation	57,355	62,133	66,923	71,701	76,478	81,255	86,046	90,823	95,601	100,378
Residual Value	133,741	128,964	124,174	119,396	114,619	109,841	105,051	100,273	95,496	90,719
Fin Year (ending 30 Jun)	Year 21 2032	Year 22 2033	Year 23 2034	Year 24 2035	Year 25 2036	Year 26 2037	Year 27 2038	Year 28 2039	Year 29 2040	Year 30 2041
Annual Dep'n Deduction	4,791	4,777	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777
Accum'd Depreciation	105,169	109,946	114,723	119,501	124,291	129,069	133,846	138,624	143,414	148,192
Residual Value	85,928	81,151	76,373	71,596	66,805	62,028	57,250	52,473	47,683	42,905
Fin Year (ending 30 Jun)	Year 31 2042	Year 32 2043	Year 33 2044	Year 34 2045	Year 35 2046	Year 36 2047	Year 37 2048	Year 38 2049	Year 39 2050	Year 40 2051
Annual Dep'n Deduction	4,777	4,777	4,791	4,777	4,777	4,777	4,791	4,777	4,660	-
Accum'd Depreciation	152,969	157,746	162,537	167,314	172,092	176,869	181,660	186,437	191,097	191,097
Residual Value	38,128	33,350	28,560	23,782	19,005	14,228	9,437	4,660	(0)	(0)

4.3 Detailed Division 40 Schedule (Fittings Standard Pool)

Div. 40: Items above \$1000 (standard pool)			Method: Prime Cost									
	Value	Rate	FY 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Standard Pool: Annual depreciation per class	\$	%	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Floor coverings (removable w/out damage) - Carpet	2,188.94	10.00	181.71	218.89	218.89	218.89	219.49	218.89	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	4,100.00	5.00	170.18	205.00	205.00	205.00	205.56	205.00	205.00	205.00	205.56	205.00
Hot water systems (excluding piping) - Gas	1,650.00	8.33	114.14	137.50	137.50	137.50	137.88	-	-	-	-	-
Kitchen assets - Dishwashers	1,560.00	10.00	129.50	156.00	156.00	156.00	-	-	-	-	-	-
Kitchen assets - Stoves	1,720.00	8.33	118.99	143.33	143.33	143.33	143.73	143.33	-	-	-	-
Window blinds, internal	5,220.46	10.00	433.37	522.05	522.05	522.05	523.48	522.05	522.05	522.05	523.48	-
Total \$	16,439.40		1,147.89	1,382.77	1,382.77	1,382.77	1,230.13	1,089.27	727.05	727.05	729.04	205.00

	Bal c/fwd	Rate	FY11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Standard Pool: Annual depreciation per class	\$	%	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Floor coverings (removable w/out damage) - Carpet	912.16	10.00	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	2,083.70	5.00	205.00	205.00	205.56	205.00	205.00	205.00	-	-	-	-
Hot water systems (excluding piping) - Gas	985.48	8.33	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	962.50	10.00	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	883.95	8.33	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	607.86	10.00	-	-	-	-	-	-	-	-	-	-
Total \$	6,435.65		205.00	205.00	205.56	205.00	205.00	205.00	-	-	-	-

	Bal c/fwd	Rate	FY21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
Standard Pool: Annual depreciation per class	\$	%	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Floor coverings (removable w/out damage) - Carpet	912.16	10.00	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	853.14	5.00	-	-	-	-	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	985.48	8.33	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	962.50	10.00	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	883.95	8.33	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	607.86	10.00	-	-	-	-	-	-	-	-	-	-
Other: Furnishing / Chattels	-	Multiple	-	-	-	-	-	-	-	-	-	-
Total \$	5,205.09		-	-	-	-	-	-	-	-	-	-

	Bal c/fwd	Rate	FY31	Year 32	Year 33	Year 34	Year 35	Year 36	Year 37	Year 38	Year 39	Year 40
Standard Pool: Annual depreciation per class	\$	%	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
Floor coverings (removable w/out damage) - Carpet	912.16	10.00	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	853.14	5.00	-	-	-	-	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	985.48	8.33	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	962.50	10.00	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	883.95	8.33	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	607.86	10.00	-	-	-	-	-	-	-	-	-	-
Total \$	5,205.09		-	-	-	-	-	-	-	-	-	-

4.4 Detailed Division 40 Schedule (Fittings Low Value Pool)

Notes: This section is a combination of assets that are:

- Less than \$300 in value and are fully written off in the year incurred; and
- Between \$300 and \$1000 in value and are depreciated according to the ATO directives of the low value pool, ie 18.75% depreciation in the first year and 37.5% thereafter on a diminishing value basis and **is applied for all assets in the low value pool irrespective of initial use of the prime cost method.**

Div. 40: Items below \$1000 (Low Value Pool)			Method: Diminishing Value or Immediate Write-off									
Annual Depreciation per class	Value \$	Rate %	FY 1 2012	Year 2 2013	Year 3 2014	Year 4 2015	Year 5 2016	Year 6 2017	Year 7 2018	Year 8 2019	Year 9 2020	Year 10 2021
Ceiling fans	240.00	18.75 / 37.5	240.00	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	360.00	18.75 / 37.5	67.50	109.69	68.55	42.85	26.78	16.74	10.46	6.54	4.09	2.55
Floor coverings (removable w/out damage) - Carpet	912.16	18.75 / 37.5	-	-	-	-	-	-	171.03	277.92	173.70	108.56
Garbage bins	360.00	18.75 / 37.5	67.50	109.69	68.55	42.85	26.78	16.74	10.46	6.54	4.09	2.55
Heaters - Fixed - Gas - Ducted central heating unit	853.14	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Hot water systems (excluding piping) - Gas	985.48	18.75 / 37.5	-	-	-	-	-	184.78	300.26	187.66	117.29	73.31
Kitchen assets - Cook tops	700.00	18.75 / 37.5	131.25	213.28	133.30	83.31	52.07	32.54	20.34	12.71	7.95	4.97
Kitchen assets - Dishwashers	962.50	18.75 / 37.5	-	-	-	-	180.47	293.26	183.29	114.56	71.60	44.75
Kitchen assets - Range hoods	410.00	18.75 / 37.5	76.88	124.92	78.08	48.80	30.50	19.06	11.91	7.45	4.65	2.91
Kitchen assets - Stoves	883.95	18.75 / 37.5	-	-	-	-	-	-	165.74	269.33	168.33	105.21
Lights - Fittings (excluding hardwired)	500.00	18.75 / 37.5	93.75	152.34	95.21	59.51	37.19	23.25	14.53	9.08	5.68	3.55
Lights - Shades, removable	750.00	18.75 / 37.5	140.63	228.52	142.82	89.26	55.79	34.87	21.79	13.62	8.51	5.32
Window blinds, internal	607.86	18.75 / 37.5	-	-	-	-	-	-	-	-	-	113.97
Total \$	8,525.09		817.51	938.44	586.51	366.58	409.58	621.24	909.81	905.41	565.89	467.65

	Bal c/fwd	Rate	FY11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Annual Depreciation per class	\$	%	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Ceiling fans	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	4.25	18.75 / 37.5	1.60	1.00	0.62	0.39	0.24	0.15	0.10	0.06	0.04	0.02
Floor coverings (removable w/out damage) - Carpet	180.95	18.75 / 37.5	67.85	42.41	26.50	16.57	10.35	6.47	4.04	2.53	1.58	0.99
Garbage bins	4.25	18.75 / 37.5	1.60	1.00	0.62	0.39	0.24	0.15	0.10	0.06	0.04	0.02
Heaters - Fixed - Gas - Ducted central heating unit	853.14	18.75 / 37.5	-	-	-	-	-	-	159.96	259.94	162.46	101.54
Hot water systems (excluding piping) - Gas	122.18	18.75 / 37.5	45.82	28.64	17.90	11.19	6.99	4.37	2.73	1.71	1.07	0.67
Kitchen assets - Cook tops	8.28	18.75 / 37.5	3.10	1.94	1.21	0.76	0.47	0.30	0.18	0.12	0.07	0.05
Kitchen assets - Dishwashers	74.57	18.75 / 37.5	27.97	17.48	10.92	6.83	4.27	2.67	1.67	1.04	0.65	0.41
Kitchen assets - Range hoods	4.84	18.75 / 37.5	1.82	1.14	0.71	0.44	0.28	0.17	0.11	0.07	0.04	0.03
Kitchen assets - Stoves	175.34	18.75 / 37.5	65.75	41.10	25.69	16.05	10.03	6.27	3.92	2.45	1.53	0.96
Lights - Fittings (excluding hardwired)	5.91	18.75 / 37.5	2.22	1.39	0.87	0.54	0.34	0.21	0.13	0.08	0.05	0.03
Lights - Shades, removable	8.87	18.75 / 37.5	3.33	2.08	1.30	0.81	0.51	0.32	0.20	0.12	0.08	0.05
Window blinds, internal	493.89	18.75 / 37.5	185.21	115.75	72.35	45.22	28.26	17.66	11.04	6.90	4.31	2.70
Total \$	1,936.47		406.27	253.93	158.69	99.19	61.98	38.74	184.18	275.08	171.92	107.47

	Bal c/fwd	Rate	FY21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
Annual Depreciation per class	\$	%	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Ceiling fans	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	0.03	18.75 / 37.5	0.01	0.01	0.01	-	-	-	-	-	-	-
Floor coverings (removable w/out damage) - Carpet	1.66	18.75 / 37.5	0.62	0.39	0.24	0.15	0.09	0.06	0.04	0.02	0.01	0.01
Garbage bins	0.03	18.75 / 37.5	0.01	0.01	0.01	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	169.24	18.75 / 37.5	63.46	39.66	24.79	15.49	9.68	6.05	3.78	2.36	1.48	0.92
Hot water systems (excluding piping) - Gas	1.09	18.75 / 37.5	0.42	0.26	0.16	0.10	0.06	0.04	0.02	0.02	0.01	0.01
Kitchen assets - Cook tops	0.08	18.75 / 37.5	0.03	0.02	0.01	0.01	-	-	-	-	-	-
Kitchen assets - Dishwashers	0.66	18.75 / 37.5	0.25	0.16	0.10	0.06	0.04	0.02	0.02	0.01	0.01	-
Kitchen assets - Range hoods	0.03	18.75 / 37.5	0.02	0.01	0.01	-	-	-	-	-	-	-
Kitchen assets - Stoves	1.59	18.75 / 37.5	0.60	0.37	0.23	0.15	0.09	0.06	0.04	0.02	0.01	0.01
Lights - Fittings (excluding hardwired)	0.05	18.75 / 37.5	0.02	0.01	0.01	-	-	-	-	-	-	-
Lights - Shades, removable	0.07	18.75 / 37.5	0.03	0.02	0.01	0.01	-	-	-	-	-	-
Window blinds, internal	4.49	18.75 / 37.5	1.68	1.05	0.66	0.41	0.26	0.16	0.10	0.06	0.04	0.02
Total \$	179.02		67.15	41.97	26.24	16.38	10.22	6.39	4.00	2.49	1.56	0.97

	Bal c/fwd	Rate	FY31	Year 32	Year 33	Year 34	Year 35	Year 36	Year 37	Year 38	Year 39	Year 40
Annual Depreciation per class	\$	%	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
Ceiling fans	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Fire control assets - alarm	0.00	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Floor coverings (removable w/out damage) - Carpet	0.03	18.75 / 37.5	0.01	-	-	-	-	-	-	-	-	-
Garbage bins	0.00	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Heaters - Fixed - Gas - Ducted central heating unit	1.57	18.75 / 37.5	0.58	0.36	0.23	0.14	0.09	0.06	0.03	0.02	0.01	0.01
Hot water systems (excluding piping) - Gas	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Cook tops	0.01	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Dishwashers	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Range hoods	-	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Kitchen assets - Stoves	0.01	18.75 / 37.5	0.01	-	-	-	-	-	-	-	-	-
Lights - Fittings (excluding hardwired)	0.01	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Lights - Shades, removable	0.00	18.75 / 37.5	-	-	-	-	-	-	-	-	-	-
Window blinds, internal	0.05	18.75 / 37.5	0.02	0.01	0.01	-	-	-	-	-	-	-
Total \$	1.68		0.62	0.37	0.24	0.14	0.09	0.06	0.03	0.02	0.01	0.01