Elizabeth Meiklejohn

The Cubit Superannuation Fund

Depreciation Worksheet

For the Period 1 July 2020 to 30 June 2021

Property Description: Refrigeration Rail Container
Property Type: Commercial
Property Address: 225 Logan Street Eagleby QLD 4207

Description of Assets	Purchase Date	Original Cost	Opening Written Down Value	Disposal Date ✓	Termination Value	Assessable	Deductible	Rate	Method	Decline In Value	Closing Written Down Value
				Balancing Adjustment Events				Decline In Value			
Refrigerated Rail Container	13-Dec-16	20,000.00	9,111.56	16-Jun-21	4,545.45 ✓	-	2,813.69	20.00%	DV	1,752.42	7,359.14
Property Total		**20,000.00**	**9,111.56**		**4,545.45**	**0.00**	**2,813.69**			**1,752.42**	**7,359.14**

Key:
DV: Diminishing Value Method
PC: Prime Cost Method
LV: Low value pool (year 2 or 3)
LV Y1: Low value pool - year 1
N/A: Non-depreciable asset
*: Capital work deduction

Total Capital Allowance   1,752.42
Total Capital Work Deductions   0.00

Sale invoices - see D1f

Total Balancing Adjustment = $37,922.99 Gain - at Q2

Not subject to CGT, just a taxable gain/loss -
under INCOME TAX ASSESSMENT ACT 1997 - SECT 118.24

The Cubit Superannuation Fund

Depreciation Worksheet

For the Period 1 July 2020 to 30 June 2021

Property Description: Caterpillar 908H2 Wheel Loader
Property Type: Commercial
Property Address: 225 Logan Street Eagleby QLD 4207

Description of Assets	Purchase Date	Original Cost	Opening Written Down Value	Balancing Adjustment Events				Decline In Value		Decline In Value	Closing Written Down Value
				Disposal Date	Termination Value	Assessable	Deductible	Rate	Method		
Caterpillar 908H2 Wheel Loader	1-Jul-15	123,700.00	40,506.25	25-Aug-20 ✓	80,000.00 ✓	40,736.68	-	20.00%	DV	1,242.93	39,263.32
Property Total		**123,700.00**	**40,506.25**		**80,000.00**	**40,736.68**	**0.00**			**1,242.93**	**39,263.32**

Key:
DV: Diminishing Value Method
PC: Prime Cost Method
LV: Low value pool (year 2 or 3)
LV Y1: Low value pool - year 1
N/A: Non-depreciable asset
*: Capital work deduction

Total Capital Allowance 1,242.93
Total Capital Work Deductions 0.00