

THE P & G MCPHEE SUPER FUND

Depreciation Worksheet

For the Period 1 July 2021 to 30 June 2022

Property Description: Fixtures & Fittings - Brisbane Sheds 1-3
Property Type: Commercial
Property Address: Sheds 1,2 & 3 - S Block of Brisbane Markets

| Description of Assets | Purchase Date | Original Cost | Opening Written Down Value | Balancing Adjustment Events | | | | | Decline In Value | | | Closing Written Down Value | |
|---|---------------|---------------|----------------------------|-----------------------------|-------------------|------------|------------|------|------------------|------------------|----|----------------------------|----------|
| | | | | Disposal Date | Termination Value | Assessable | Deductible | Rate | Method | Decline In Value | | | |
| Landing and Spiral Staircase - Balustrade | 26-May-18 | 3,400.00 | 3,136.39 | 31-May-22 | ✓ | - | ✓ | - | 3,058.38 | 2.50% | PC | 78.01 | 3,058.38 |
| Laminate floor installation | 25-Jul-18 | 750.00 | 694.93 | 31-May-22 | ✓ | - | ✓ | - | 677.72 | 2.50% | PC | 17.21 | 677.72 |
| Property Total | | 4,150.00 | 3,831.32 | | | 0.00 | | 0.00 | 3,736.10 | ✓ | | 95.22 | 3,736.10 |

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

See M1a

On Q2 as a balancing adjustment.

Total Capital Allowance
Total Capital Work Deductions

95.22 ✓
0.00