

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

Total Capital Allowance 95.22 ✓
Total Capital Work Deductions 0.00

On Q2 as a balancing adjustment.