

**APPENDIX 6 EXAMPLE DEPRECIATION SCHEDULE
PILBARA / NORTHWEST REGION**

ASSET DESCRIPTION	CLASS	PILBARA / NORTHWEST REGION				
		RANGE	MID POINT	EXAMPLE	BASED ON USEFUL LIFE RANGE AND RESIDUAL VALUE	BASED ON USEFUL LIFE MID POINT AND RESIDUAL VALUE
		USEFUL LIFE	USEFUL LIFE	RESIDUAL VALUE	DEPRECIATION RATE	DEPRECIATION RATE
Buildings (Brick)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Car Parking Facilities (High Rise)	Buildings	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Child Care Centre (Brick)	Buildings	20 to 40	50	0.00%	5.00% to 2.50%	2.00%
Clock Towers	Buildings	55 to 75	65	0.00%	1.82% to 1.33%	1.54%
Community Halls (Brick)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Dog Pound (Brick)	Buildings	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Grandstands (Concrete)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Health Centres (Brick)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Indoor Recreation Centre (Concrete & Steel)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Library Building (Brick)	Buildings	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Public Changing Room (Brick)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Public Halls (Brick)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Works Depot (Brick & Steel)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Residential House (Concrete Slab)	Buildings	35 to 55	45	0.00%	2.86% to 1.82%	2.22%
Residential House (Brick and Tile)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Residential House (Steel Frame Construction)	Buildings	25 to 45	35	0.00%	4.00% to 2.22%	2.86%
Residential House (Brick and Tile)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Donga (Fibro)	Buildings	8 to 12	10	5.00%	11.88% to 7.92%	9.50%
Welfare Centres (Brick)	Buildings	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Transportable Building (Fibro)	Buildings	10 to 20	15	5.00%	9.50% to 4.75%	6.33%
Artworks	Furniture and Equipment	40 to 60	50	0.00%	2.50% to 1.67%	2.00%
Audio/Visual Equipment	Furniture and Equipment	3 to 7	5	15.00%	28.33% to 12.14%	17.00%
Books	Furniture and Equipment	3 to 7	5	0.00%	33.33% to 14.29%	20.00%
Communications Equipment	Furniture and Equipment	3 to 7	5	10.00%	30.00% to 12.86%	18.00%
Computer Hardware	Furniture and Equipment	2 to 5	3	5.00%	47.50% to 19.00%	31.67%
Computer Software	Furniture and Equipment	2 to 5	3	0.00%	50.00% to 20.00%	33.33%
Dictaphone and Transcribers	Furniture and Equipment	3 to 7	5	15.00%	28.33% to 12.14%	17.00%
Facsimile Machines	Furniture and Equipment	3 to 7	5	5.00%	31.67% to 13.57%	19.00%
Furniture	Furniture and Equipment	5 to 15	10	10.00%	18.00% to 6.00%	9.00%
Kitchen Equipment	Furniture and Equipment	3 to 7	5	0.00%	33.33% to 14.29%	20.00%
Library Books	Furniture and Equipment	5 to 9	7	5.00%	19.00% to 10.56%	13.57%
Murals	Furniture and Equipment	10 to 20	15	0.00%	10.00% to 5.00%	6.67%
Musical Instruments	Furniture and Equipment	5 to 15	10	25.00%	15.00% to 5.00%	7.50%
Office Equipment	Furniture and Equipment	5 to 9	7	10.00%	18.00% to 10.00%	12.86%
Office Fit Out	Furniture and Equipment	15 to 25	20	0.00%	6.67% to 4.00%	5.00%
Office Furniture	Furniture and Equipment	7 to 13	10	10.00%	12.86% to 6.92%	9.00%
Outdoor Furniture	Furniture and Equipment	15 to 25	20	10.00%	6.00% to 3.60%	4.50%
Computers Equipment	Furniture and Equipment	2 to 5	3	5.00%	47.50% to 19.00%	31.67%
Photocopiers	Furniture and Equipment	3 to 7	5	15.00%	28.33% to 12.14%	17.00%
Plan Printer	Furniture and Equipment	3 to 7	5	10.00%	30.00% to 12.86%	18.00%
Plotter	Furniture and Equipment	3 to 7	5	10.00%	30.00% to 12.86%	18.00%
Satellite Telephones	Furniture and Equipment	2 to 4	3	10.00%	45.00% to 22.50%	30.00%
Scanners	Furniture and Equipment	2 to 4	3	10.00%	45.00% to 22.50%	30.00%
Sculptures	Furniture and Equipment	75 to 85	80	0.00%	1.33% to 1.18%	1.25%
Telephones - Mobile	Furniture and Equipment	2 to 4	3	0.00%	50.00% to 25.00%	33.33%
Telephone Systems	Furniture and Equipment	7 to 13	10	0.00%	14.29% to 7.69%	10.00%
Typewriters	Furniture and Equipment	2 to 8	5	0.00%	50.00% to 12.50%	20.00%
Airfields	Infrastructure - Airports	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Bridges	Infrastructure - Bridges	60 to 90	75	0.00%	1.67% to 1.11%	1.33%
Drains	Infrastructure - Drainage	60 to 90	75	0.00%	1.67% to 1.11%	1.33%
Retarding Basins	Infrastructure - Drainage	Infinite	Infinite			
Cycle Ways (Concrete)	Infrastructure - Footpaths & Cycleways	25 to 45	35	0.00%	4.00% to 2.22%	2.86%
Footpath (Concrete)	Infrastructure - Footpaths & Cycleways	25 to 45	35	0.00%	4.00% to 2.22%	2.86%
Footpath (Slab)	Infrastructure - Footpaths & Cycleways	15 to 35	30	0.00%	6.67% to 2.86%	3.33%
Bicycle Ramps (Concrete)	Infrastructure - Other	10 to 30	20	0.00%	10.00% to 3.33%	5.00%
Bridle Trail	Infrastructure - Other	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Bus Shelters (Steel)	Infrastructure - Other	10 to 30	20	0.00%	10.00% to 3.33%	5.00%
Car Parks Sealed (Off Road) (Uncovered)	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Dams	Infrastructure - Other	65 to 85	75	0.00%	1.54% to 1.18%	1.33%
Flood Control Structure	Infrastructure - Other	40 to 60	50	0.00%	2.50% to 1.67%	2.00%
Fountains	Infrastructure - Other	40 to 60	50	10.00%	2.25% to 1.50%	1.80%

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Irrigation	Infrastructure - Other	15 to 25	20	0.00%	6.67% to 4.00%	5.00%
Jetties	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Manholes	Infrastructure - Other	40 to 60	50	0.00%	2.50% to 1.67%	2.00%
Monuments	Infrastructure - Other	70 to 90	80	0.00%	1.43% to 1.11%	1.25%
Reservoirs	Infrastructure - Other	65 to 85	75	0.00%	1.54% to 1.18%	1.33%
River Bank Remedial Work	Infrastructure - Other	40 to 60	50	0.00%	2.50% to 1.67%	2.00%
Seats and Benches	Infrastructure - Other	10 to 20	15	0.00%	10.00% to 5.00%	6.67%
Statues	Infrastructure - Other	75 to 95	85	0.00%	1.33% to 1.05%	1.18%
Stockyards	Infrastructure - Other	40 to 60	50	0.00%	2.50% to 1.67%	2.00%
Street Lights	Infrastructure - Other	20 to 30	25	0.00%	5.00% to 3.33%	4.00%
Tanks and Reservoirs	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Waste Transfer Station	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
War Memorials	Infrastructure - Other	90 to 110	100	0.00%	1.11% to 0.91%	1.00%
Water Reticulation Systems	Infrastructure - Other	15 to 25	20	0.00%	6.67% to 4.00%	5.00%
Water and Effluent Treatment	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Weirs	Infrastructure - Other	65 to 85	75	0.00%	1.54% to 1.18%	1.33%
Wharves	Infrastructure - Other	40 to 70	50	0.00%	2.50% to 1.43%	2.00%
Bicycle Racks/Shelters	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Boat Ramp	Infrastructure - Other	10 to 20	15	0.00%	10.00% to 5.00%	6.67%
Public Access Ways	Infrastructure - Other	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Skate Park	Infrastructure - Other	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Tennis and Basketball Courts	Infrastructure - Other	30 to 50	40	0.00%	3.33% to 2.00%	2.50%
Crash Barriers	Infrastructure - Roadworks	10 to 20	15	0.00%	10.00% to 5.00%	6.67%
Culverts	Infrastructure - Bridges	40 to 60	50	0.00%	2.50% to 1.67%	2.00%
Kerbs & Channel	Infrastructure - Roadworks	35 to 55	45	0.00%	2.86% to 1.82%	2.22%
Median Strips	Infrastructure - Roadworks	35 to 55	45	0.00%	2.86% to 1.82%	2.22%
Road Furniture (Signage etc.)	Infrastructure - Roadworks	8 to 13	10	0.00%	12.50% to 7.69%	10.00%
Traffic Lights	Infrastructure - Roadworks	8 to 13	10	0.00%	12.50% to 7.69%	10.00%
Road Works in Built up Areas (Residential Areas)	Infrastructure - Roadworks					
- Sealed Roads (Formation - Clearing and Earthworks)	Infrastructure - Roadworks	Infinite	Infinite			
- Sealed Roads (Pavement under seal)	Infrastructure - Roadworks	45 to 55	50	40.00%	1.33% to 1.09%	1.20%
- Sealed Road (Aggregate Seal)	Infrastructure - Roadworks	10 to 15	12.5	15.00%	8.50% to 5.67%	6.80%
- Sealed Roads (Asphalt Seal)	Infrastructure - Roadworks	25 to 30	27.5	10.00%	3.60% to 3.00%	3.27%
- Sheetting on Paved Roads	Infrastructure - Roadworks	18 to 22	20	40.00%	3.33% to 2.73%	3.00%
Road Works in Built up Areas (Local Distributor and Industrial Roads)	Infrastructure - Roadworks					
- Sealed Roads (Formation - Clearing and Earthworks)	Infrastructure - Roadworks	Infinite	Infinite			
- Sealed Roads (Pavement under seal)	Infrastructure - Roadworks	45 to 55	50	35.00%	1.44% to 1.18%	1.30%
- Sealed Road (Aggregate Seal)	Infrastructure - Roadworks	10 to 15	12.5	15.00%	8.50% to 5.67%	6.80%
- Sealed Roads (Asphalt Seal)	Infrastructure - Roadworks	20 to 30	25	10.00%	4.50% to 3.00%	3.60%
- Sheetting on Paved Roads	Infrastructure - Roadworks	18 to 22	20	40.00%	3.33% to 2.73%	3.00%
Roads Outside Built up Areas	Infrastructure - Roadworks					
- Sealed Roads (Formation - Clearing and Earthworks)	Infrastructure - Roadworks	Infinite	Infinite			
- Sealed Roads (Pavement under seal)	Infrastructure - Roadworks	40 to 55	47.5	25.00%	1.88% to 1.36%	1.58%
- Sealed Road (Aggregate Seal)	Infrastructure - Roadworks	10 to 15	12.5	15.00%	8.50% to 5.67%	6.80%
- Sheetting on Paved Roads	Infrastructure - Roadworks	18 to 22	20	40.00%	3.33% to 2.73%	3.00%
- Sheetting on Paved Roads	Infrastructure - Roadworks	8 to 12	10	25.00%	9.38% to 6.25%	7.50%
Sewerage Piping	Infrastructure - Sewerage	65 to 85	75	0.00%	1.54% to 1.18%	1.33%
Land	Land	Infinite	Infinite			
Land Fill Sites	Land	10 to 40	30	5.00%	9.50% to 2.38%	3.17%
Drinking Fountains	Plant and Equipment	10 to 20	15	10.00%	9.00% to 4.50%	6.00%
Bulldozers	Plant and Equipment	5 to 15	10	20.00%	16.00% to 5.33%	8.00%
Construction Plant	Plant and Equipment	5 to 10	7	10.00%	18.00% to 9.00%	12.86%

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Decorations	Plant and Equipment	3 to 10	5	5.00%	31.67% to 9.50%	19.00%
Earthmoving Equipment	Plant and Equipment	5 to 10	8	15.00%	17.00% to 8.50%	10.63%
Elevating Platform (large)	Plant and Equipment	5 to 10	7	20.00%	16.00% to 8.00%	11.43%
Elevating Platform (small)	Plant and Equipment	5 to 10	7	15.00%	17.00% to 8.50%	12.14%
Four Wheel Drive Vehicles	Plant and Equipment	3 to 8	5	50.00%	16.67% to 6.25%	10.00%
Global Positioning Systems (GPS)	Plant and Equipment	3 to 7	5	10.00%	30.00% to 12.86%	18.00%
Graders	Plant and Equipment	5 to 15	10	20.00%	16.00% to 5.33%	8.00%
Gully Educators	Plant and Equipment	10 to 20	12	20.00%	8.00% to 4.00%	6.67%
Line Markers	Plant and Equipment	7 to 13	10	10.00%	12.86% to 6.92%	9.00%
Loaders	Plant and Equipment	5 to 9	7	40.00%	12.00% to 6.67%	8.57%
Minor Plant	Plant and Equipment	3 to 7	5	10.00%	30.00% to 12.86%	18.00%
Motor Cycles	Plant and Equipment	3 to 7	4	25.00%	25.00% to 10.71%	18.75%
Motor Vehicles	Plant and Equipment	2 to 4	3	50.00%	25.00% to 12.50%	16.67%
Mowers	Plant and Equipment	3 to 7	5	20.00%	26.67% to 11.43%	16.00%
Plant Boxes	Plant and Equipment	5 to 10	7	0.00%	20.00% to 10.00%	14.29%
Playground Equipment	Plant and Equipment	5 to 15	10	5.00%	19.00% to 6.33%	9.50%
Power Generators	Plant and Equipment	8 to 15	10	10.00%	11.25% to 6.00%	9.00%
Pumping Equipment	Plant and Equipment	8 to 15	10	5.00%	11.88% to 6.33%	9.50%
Pumps and Bores	Plant and Equipment	10 to 20	15	5.00%	9.50% to 4.75%	6.33%
Radio Communication Equipment	Plant and Equipment	10 to 20	15	10.00%	9.00% to 4.50%	6.00%
Recreation Equipment	Plant and Equipment	5 to 10	7	10.00%	18.00% to 9.00%	12.86%
Recycling Equipment	Plant and Equipment	5 to 15	10	5.00%	19.00% to 6.33%	9.50%
Ride on Mower	Plant and Equipment	3 to 5	4	50.00%	16.67% to 10.00%	12.50%
Road Cleaners	Plant and Equipment	7 to 13	10	20.00%	11.43% to 6.15%	8.00%
Road Making Equipment	Plant and Equipment	5 to 8	6	20.00%	16.00% to 10.00%	13.33%
Rollers	Plant and Equipment	5 to 15	10	10.00%	18.00% to 6.00%	9.00%
Rubbish Bins	Plant and Equipment	3 to 10	6	0.00%	33.33% to 10.00%	16.67%
Scaffolding	Plant and Equipment	10 to 20	15	5.00%	9.50% to 4.75%	6.33%
Security Systems	Plant and Equipment	8 to 15	10	0.00%	12.50% to 6.67%	10.00%
Sedans	Plant and Equipment	2 to 4	3	90.00%	5.00% to 2.50%	3.33%
Sound Equipment	Plant and Equipment	5 to 9	7	5.00%	19.00% to 10.56%	13.57%
Sports Equipment	Plant and Equipment	5 to 9	7	15.00%	17.00% to 9.44%	12.14%
Street Cleaners	Plant and Equipment	8 to 12	10	20.00%	10.00% to 6.67%	8.00%
Street Furniture	Plant and Equipment	15 to 25	20	5.00%	6.33% to 3.80%	4.75%
Street Sweeper	Plant and Equipment	8 to 12	10	20.00%	10.00% to 6.67%	8.00%
Surveying Equipment	Plant and Equipment	3 to 7	5	10.00%	30.00% to 12.86%	18.00%
Tools	Plant and Equipment	3 to 9	6	0.00%	33.33% to 11.11%	16.67%
Tractors	Plant and Equipment	5 to 9	7	20.00%	16.00% to 8.89%	11.43%
Trailers	Plant and Equipment	5 to 15	10	15.00%	17.00% to 5.67%	8.50%
Trucks - Heavy	Plant and Equipment	5 to 9	7	20.00%	16.00% to 8.89%	11.43%
Trucks - Light	Plant and Equipment	3 to 7	5	25.00%	25.00% to 10.71%	15.00%
TV Rebroadcasting Equipment	Plant and Equipment	10 to 20	15	20.00%	8.00% to 4.00%	5.33%
Utilities or Panel Vans	Plant and Equipment	2 to 5	3	85.00%	7.50% to 3.00%	5.00%
Waste Disposal Machines	Plant and Equipment	7 to 13	10	7.00%	13.29% to 7.15%	9.30%
Waste Disposal Vehicles	Plant and Equipment	5 to 10	6	10.00%	18.00% to 9.00%	15.00%
Impound Yard Fencing	Plant and Equipment	10 to 20	15	5.00%	9.50% to 4.75%	6.33%
Volunteer Bush Fire Fighting Light Vehicle	Plant and Equipment	5 to 10	7	15.00%	17.00% to 8.50%	12.14%
Leased Vehicle (5 year lease)	Plant and Equipment - Under Lease	5 to 5	5	0.00%	20.00% to 20.00%	20.00%
Outdoor Swimming Pool	Infrastructure - Other	20 to 40	30	0.00%	5.00% to 2.50%	3.33%
Fauna Parks		Split into individual components				
Sporting Reserves		Split into individual components				
Golf Course		Split into individual components				
Gardens		Split into individual components				
Parks		Split into individual components				
Cemeteries		Split into individual components				
Animal Parks		Split into individual components				
Forest Plantations		Split into individual components				
Plant Nurseries		Split into individual components				
Quarries		Split into individual components				