

**Capital Cost Allowance Schedules**

September 24, 2009

Pump Casing. Outsource Analysis

Investit Decisions

Casing for Excel Pump A in Outsource Example. Expenses Only Yearly Proj

**Equipment & Facilities**

Starting Date: Year 1 January  
 Amount \$ 350,000  
 CCA Claim: Full CCA Claim  
 CCA Method: Equipment/Machinery  
 CCA Rate: 30.0%  
 First Year Rate: 50.0%  
 Claim CCA in last Year: Yes

<u>Comencing</u>	<u>Value of Improvements</u>	<u>CCA Available</u>	<u>CCA Claimed</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 350,000	\$ 52,500	\$ 52,500	\$ 297,500
Yr. 2 Jan-Yr. 2 Dec		89,250	89,250	208,250
Yr. 3 Jan-Yr. 3 Dec		62,475	62,475	145,775
Yr. 4 Jan-Yr. 4 Dec		43,733	43,733	102,042
Yr. 5 Jan-Yr. 5 Dec		30,613	30,613	71,429
Yr. 6 Jan-Yr. 6 Dec		21,429	21,429	50,000
Yr. 7 Jan-Yr. 7 Dec		15,000	15,000	35,000
Yr. 8 Jan-Yr. 8 Dec		10,500	10,500	24,500
Yr. 9 Jan-Yr. 9 Dec		7,350	7,350	17,150
Total	\$ 350,000		\$ 332,850	