

Capital Cost Allowance Schedules

September 24, 2009

Plastic Bottle Manufacturing Division

Investit Decisions

Replace Equipment Analysis Replace Example with Revenue & Expenses

New Equipment

Starting Date: Year 1 January
Amount: \$ 11,000,000
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 Avaliable</u>	<u>CCA Claimed</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 11,000,000	\$ 1,650,000	\$ 1,650,000	\$ 9,350,000
Yr. 2 Jan-Yr. 2 Dec		2,805,000	2,805,000	6,545,000
Yr. 3 Jan-Yr. 3 Dec		1,963,500	1,963,500	4,581,500
Yr. 4 Jan-Yr. 4 Dec		1,374,450	1,374,450	3,207,050
Yr. 5 Jan-Yr. 5 Dec		962,115	962,115	2,244,935
Yr. 6 Jan-Yr. 6 Dec		673,481	673,481	1,571,454
Yr. 7 Jan-Yr. 7 Dec		471,436	471,436	1,100,018
Yr. 8 Jan-Yr. 8 Dec		330,005	330,005	770,013
Yr. 9 Jan-Yr. 9 Dec		231,004	231,004	539,009
Total	\$ 11,000,000		\$ 10,460,991	