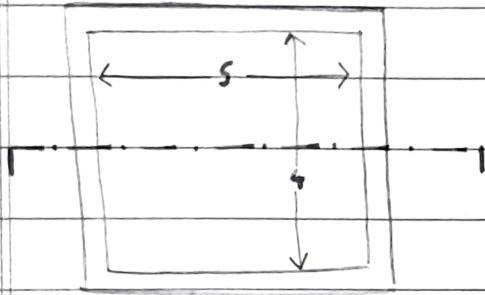


the plan represents the plan of superstructure wall of a single room building of 5m x 4m. And the section represents the cross-section of wall with foundations. Estimate qly. of (i) earth work & excavation in foundation



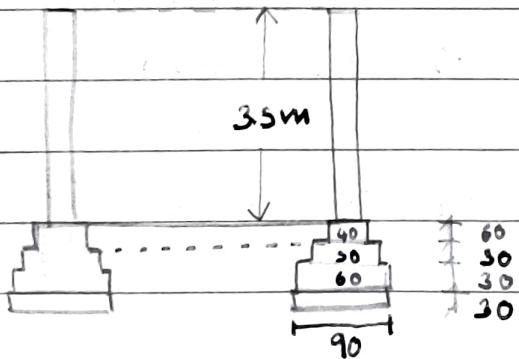
(ii) Concrete in foundation

(iii) Brick work in foundation & plinth.

(iv) Brick work in super structure.

$$\text{LW} = \text{C/L dist of long wall} + \text{width of sections}$$

$$= 5.3 + 0.3 = 5.6$$



$$\text{SW} = \text{C/L dist of short wall} - \text{width of section}$$

$$4.3 - 0.3 = 4$$

S.No	Item No	L	B	H/D	Qty	Remarks
①	Ew in excavation					.
a)	LW	2	6.2	0.9	0.9	10.04 $5.3 + 0.9$
b)	SW	2	3.4	0.9	0.9	<u>9.51</u> $4.3 - 0.9$
						15.55

SNo	item	No	L	B	H/D	Qty	Remarks
-----	------	----	---	---	-----	-----	---------

② Concrete

found.

- a) LW 2 6.2 0.9 0.3 3.35
- b) SW 2 3.4 0.9 0.3 1.83  
5.18m<sup>3</sup>

③ B.W in found

& plinth.

- a) LW
  - \* 1 footing 2 5.9 0.6 0.3 2.124. 5.3+0.6
  - \* 2 footing 2 5.8 0.5 0.3 1.74 5.3+0.5  
3.8m<sup>3</sup>

\* plinth 2 5.7 0.4 0.6 2.13 5.3+0.4

b) SW

- \* 1 footing 2 3.7 0.6 0.3 1.33 4.3 - 0.6
- \* 2 footing 2 3.8 0.5 0.3 1.14 4.3 - 0.5
- \* plinth 2 3.9 0.4 0.6 1.87

Total = 10.94

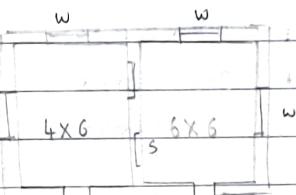
④ B/w in SS

LW	2	5.6	0.3	3.5	11.76
SW	2	4	0.3	3.5	8.4.

20.16m<sup>3</sup>

Q Estimate qty of materials for a two room building from given plan & section.

(i) Excavation in foundation



(ii) Lime-concrete in foundation

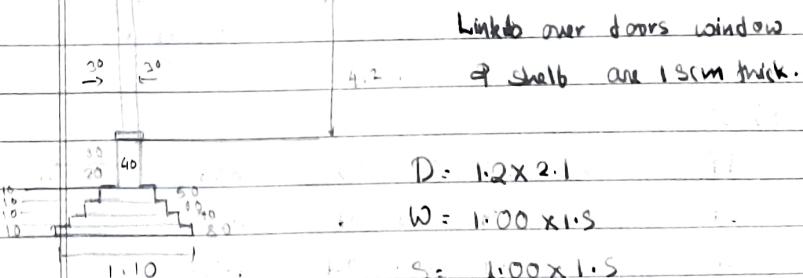
(iii) first class brick work  
in cement mortar 1:6 in  
found & plinth.

(iv) 2.5cm thick concrete

DPC.

(v) first class brick work  
in lime mortar in super  
structure.

Widths over doors windows



$$D = 1.2 \times 2.1$$

$$W = 1.00 \times 1.5$$

$$S = 1.00 \times 1.5$$

SNO Item No L B H/D Qty Remark.

① excavation

LW	2	11.7	1.0	1	23.75	10.6+1.1
SW	3	5.2	1.1	1	17.16	6.3-1.1
						42.9m <sup>3</sup>

② LC in front

LW	2	11.7	1.1	0.3	7.72
SW	3	5.2	1.1	0.3	5.14
					12.86

③ BQmf&P

a) LW(F)	2	11.9	0.8	0.2	3.64	10.6+0.3
#2 hoing	2	11.3	0.7	0.1	1.58	10.6+0.2
#3 hoing	2	11.2	0.6	0.1	1.34	10.6+0.1
#4 hoing	2	11.1	0.5	0.1	1.11	
plinth	2	11	0.4	0.8	7.04	10.6+0.4
						<u>14.71m<sup>3</sup></u>

b) SW

1F	3	5.5	0.8	0.2	2.64	6.3-0.2
2F	3	5.6	0.7	0.1	1.17	
3F	3	5.7	0.6	0.1	1.02	

SNO Item No L B H/D Qty Remarks

4 F	2	5.8	0.5	0.1	0.87	
plinth	3	5.9	0.4	0.8	9.66	
						18.36m <sup>3</sup>

④ DPC

a) LW	2	11	0.4	-	8.8	10.6+0.4
b) SW	3	5.9	0.4	-	7.08	6.3-0.4
						15.88m <sup>3</sup>

Deduction

Under the door 2 1.2 0.4 0.96

GRAND TOTAL: 14.92m<sup>3</sup>

⑤ Bwin SS

a) LW	2	10.9	0.3	4.2	27.46	10.6+0.3
b) SW	3	6	0.3	4.2	22.68	6.3-0.3
						50.14

Deduction

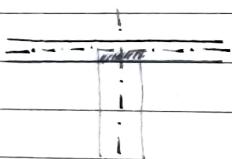
① Door	2	1.2	0.3	2.1	1.81	
② window	+	1.0	0.3	1.5	1.8	
③ shelves	2	1.0	0.1	1.5	0.3	

Winkel

Door	2	1.5	0.15	- 0.13
Window	4	1.3	0.15	- 0.23
Shelf	2	1.3	0.15	- 0.11
				46.05

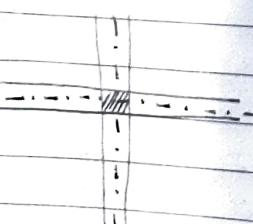
#### Centre line method :

- For each T junction total c/c line length of section = c/c length of section.  
 $\frac{1}{2}$  width of section.

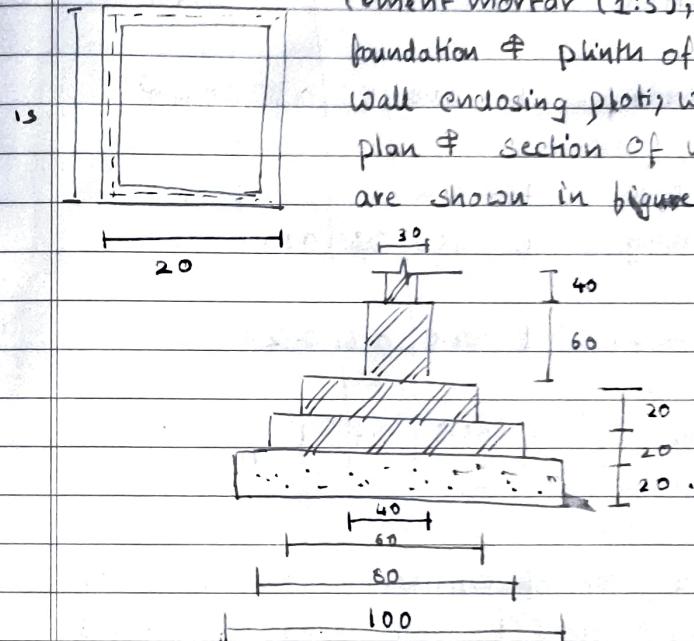


- For each cross wall junction total centre line.

length of section : c/c length of section  
- 1 width of section.



Find the qty of earthwork in excavation, cement concrete (1:4:8). And brickwork in cement mortar (1:5), in foundation & plinth of boundary wall enclosing plot, whose plan & section of walls are shown in figure below.



$$\text{Total cc} = (19.7 + 14.7) \times 100 \text{ m}^3$$

S.No Description of work No L B H Qty Remarks

1. Excavation in e.w. 1 68.8 1 1.3 89.4m<sup>3</sup>

2. Cement concrete. 1 68.8 1 0.3 20.6m<sup>3</sup>

3. B/w, bound & pinc 1 68.8

1st footing 1 68.8 0.8 0.20

2nd footing 1 68.8 0.6 0.2.

plinth 1 68.8 0.4 |

Q. Calculate QTY of following items from the  
give fig to ground level using C.I method.

(i) C.R.C for foundation.

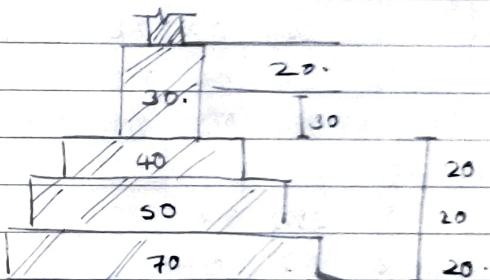
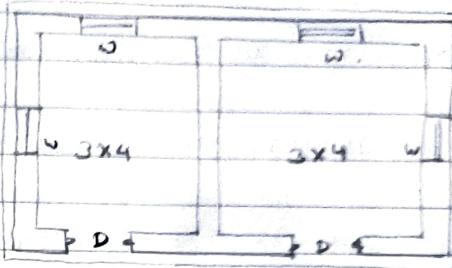
(ii) B/w concrete in foundation.

(iii) B/w in cement mortar (1:4).

(iv) Unbound foundation & plinth

(v) D.P.C

(vi) B/w in Super Structure



$$\begin{aligned} \text{Total C.I. Jig length} &= 2 \times (0.1 + 3 + 0.2 + 3 + 0.1) \\ &\quad + 3(0.1 + 4 + 0.1) \\ &= 25.4 \text{ m.} \end{aligned}$$

Total Cline length at the wall = 25.2 m.

S.No. Description of work No L B H Qty Remarks

1. Earthwork in excavation 1 24.7 0.7 0.9  $L = 28.4 - 0.2$

2. LC in foundation 1 24.7 0.7 0.2  $L = 28.4 - 0.7$

3. 1<sup>st</sup> Class BW.

1<sup>st</sup> footing 1 24.9 0.5 0.2 28.4 - 0.5

2<sup>nd</sup> footing 1 25 0.4 0.2 28.4 - 0.4

Plinth 1 25.1 0.3 0.5 28.4 - 0.3

4. DPC 1 25.2 0.2

-2 1.2 0.2

5. BW:SS 1 25.2 0.2 3.3

#### DEDUCTION:

Door. -2 1.2 0.2 2.1

Window -4 1 0.2 1.2

6. Jinkel (D) 2 1.5 0.2 0.5  $1.2 + 0.5$

Jinkel (W) 4 1.3 0.2 0.15  $1 + 0.3$

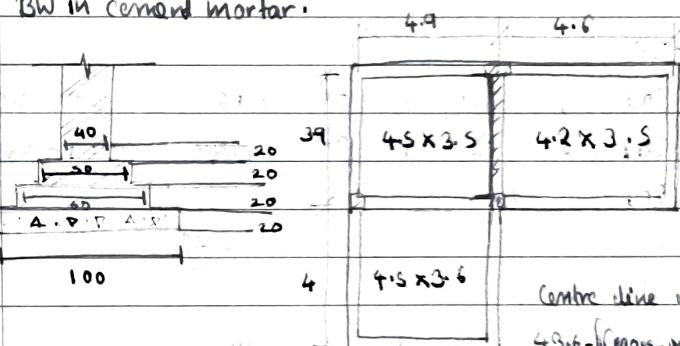
Q Write the detailed estimate for following item using long wall-short wall method & centreline data.

Assume necessary data.

(i) E.W in excavation

(ii) CC in foundation.

(iii) BW in cement mortar.



$$43.6 - [(nose_{cm}) - 1] = 41.6$$

Centre line method.

S.No Item L B H Total Remarks

(i) E.W 41.6 1 0.8  $33.28m^3$   $L = 43.6 - 1 - 1$

(ii) CC 41.6 1 0.2  $8.32m^3$

(iii) BW

footing 42.4 0.6 0.2 5.086  $L = 43.6 - 0.6 - 0.6$

2 42.4 0.5 0.2 4.26  $L = 43.6 - 0.5 - 0.5$

3 42.8 0.4 0.2 3.42  $L = 43.6 - 0.4 - 0.4$

LW/SW method.

SNO	Ikm	No	L	B	H	Total	Remarks
-----	-----	----	---	---	---	-------	---------

## 1. E.W.

-LW (a) 2 10.3 1 0.8 ~~8.4~~<sup>16.8</sup> ~~4.9+4=6~~<sup>4</sup>=10.8  
 (b) 1 5.9 1 0.8 4.72 4.9+1=5.9

## -SW

(a) 3 2.9 1 0.8 6.96 3.9-0.8-0.8  
 (b) 2 3 1 0.8 4.8 ~~3+4=7~~<sup>4</sup>-0.8-0.8  
 (c) -  
33.28

## 2. CC.

LW 2 10.5 1 0.2 4.2  
 1 5.9 1 0.2 1.18  
 SW 3 2.9 1 0.2 1.72  
 2 3 1 0.2 1.2  
8.32

## 3. BW.G

## (i)

LW. 2 10.1 0.6 0.2 ~~2.42~~<sup>2.42</sup> 1= 4.9+4.6+0.6  
 1 5.5 0.6 0.2 0.68 L= 4.9 + 0.6

SW.	3	3.3	0.6	0.2	1.186	$L = 3.9 - 0.6$
	2	<del>3.4</del>	0.6	0.2	<del>0.816</del>	$L = 4 - 0.6$
					<del>0.088</del>	

## (ii)

LW	2	10	0.5	0.2	2	$L = 4.9 + 4.6 + 0.5$
	1	5.4	0.5	0.2	0.54	$L = 4.9 + 0.5$
SW	3	3.4	0.5	0.2	1.02	$L = 3.9 - 0.5$
	2	3.5	0.5	0.2	0.7	$L = 4 - 0.5$
					4.26	

## Rim

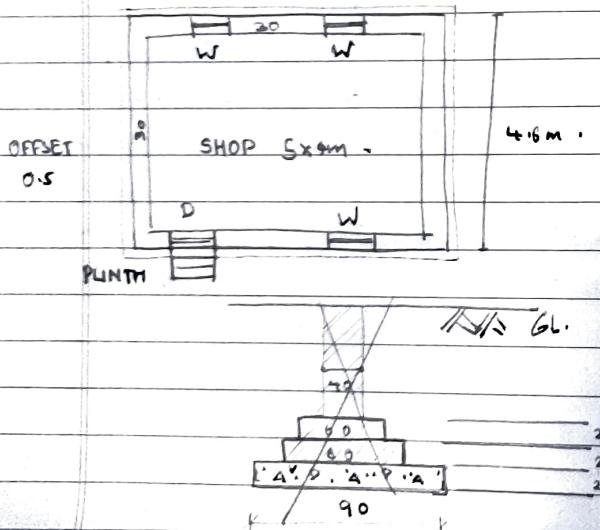
LW	2	8.9	0.4	0.2	1.584	$L = 4.9 + 4.8 + 0.4$
	1	5.3	0.4	0.2	0.424	$L = 4.9 + 0.4$

SW	3	3.5	0.4	0.2	0.64	$L = 3.9 - 0.4$
	2	3.6	0.4	0.2	<del>0.576</del>	$L = 4 - 0.4$
					3.424	

Write detailed estimate for the following items using long wall short wall method. Assume the necessary data.

- (i) E.W for excavation.
- (ii) RCC work for roof slab.
- (iii) tile flooring with pcc base 1:2:4.

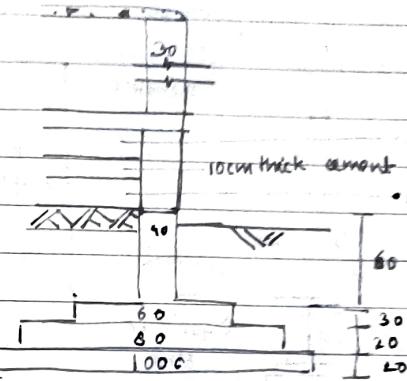
5.1m



4cm thick conglomerate floor.

10cm thick cement.

10cm thick sand.

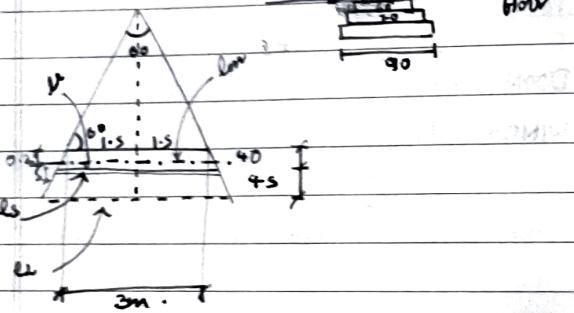
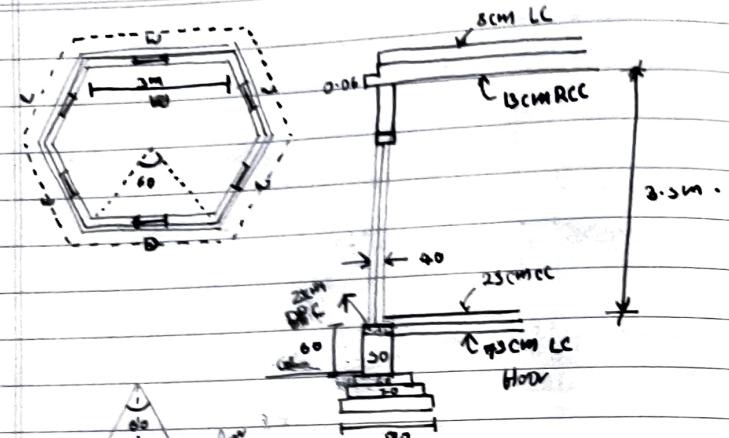


DOOR - 1x2m

WINDOW - 1x1.5m.

Q The plan & cross section of hexagonal roof are given below.

- (i) E.W for excavation in foundation
- (ii) Lime concrete in foundation
- (iii) First class brickwork in foundation
- (iv) D.P.C
- (v) First class brickwork in superstructure.
- (vi) RCC work in roof & lintel
- (vii) Lime concrete in roof - tiling.
- (viii) 2.5cm cement concrete over 3cm lime concrete floor.
- (ix) 12 mm cement plastering (1:6 inside & outside walls).



$$\text{Ans: } 3+2 \times [0.2] = 3.2 \text{ m.}$$

$\tan 60$

Total centre length =  $3.23 \times 5 = 19.38$ .

$$\text{Q1: } 3+2 \left[ \frac{0.6}{\tan 60} \right] = 3.46$$

$$\text{Q2: } 3+2 \left[ \frac{0.82}{\tan 60} \right] = 3.98$$

$$\text{Q3: } 3+2 \left[ \frac{0.43}{\tan 60} \right] = 3.52$$

S.No Detail of work No L B H Total Remarks.

- |    |                           |   |       |     |     |                     |
|----|---------------------------|---|-------|-----|-----|---------------------|
| 1. | EW in excavation          | 1 | 19.38 | 0.9 | 1   | 17.44m <sup>2</sup> |
| 2. | L.C.M. foundn             | 1 | 19.38 | 0.9 | 0.3 | 5.22                |
| 3. | 1 <sup>st</sup> fl B.W.   |   |       |     |     |                     |
|    | a) 1 <sup>st</sup> Fozing | 1 | 19.38 | 0.7 | 0.2 | 2.71m <sup>2</sup>  |
|    | b) 2 <sup>nd</sup> Fozing | 1 | 19.38 | 0.6 | 0.2 | 2.32m <sup>2</sup>  |
|    | c) plinth                 | 1 | 19.38 | 0.5 | 0.9 | 8.72m <sup>2</sup>  |
|    |                           |   |       |     |     | 13.75               |
| 4. | D.P.C.                    | 1 | 19.38 | 0.5 |     | 9.69                |
|    |                           | 1 | 1.2   | 0.5 |     | -0.6                |
|    |                           |   |       |     |     | 9.09m <sup>2</sup>  |

5. 1<sup>st</sup> class brickss 1 19.38 0.4 3.5

Deduction.

Door	1	1.2	0.4	2.1	- 1.008
Window	5	1.1	0.4	2.5	- 3.30
Ward D	1	1.4	0.4	5.0	- 0.60
D	2	1.3	0.4	5.0	- 0.26

## 6. RCC work

$$\text{Area} = \frac{1}{6} = 22.1 \text{ m}^2$$

- a) Roof  $6 \left[ \frac{1}{2} \times 3.46 \times \frac{3.46 \times 1.932}{2} \right] \times 0.13 = 4.043$
- b) Sunshade  $6 \left[ \frac{1}{2} \times (3.46 + 3.98) \times 0.46 \right] \times 0.06 = 0.603$
- c) Hatch D  $1 \quad 1.4 \quad 0.4 \quad 0.10 \quad \left\{ \begin{array}{l} 0.302 \text{ m}^2 \\ W \quad 1.3 \quad 0.4 \quad 0.10 \end{array} \right.$   
 $4.566 \text{ m}^2$

7. LC in roof  $6 \left[ \frac{1}{2} \times 3.46 \times \frac{3.46}{2} \times 1.72 \right] = 51.8 \cdot 31.10$

8. 24ccm  $6 \left[ \frac{1}{2} \times 3 \times \frac{3}{2} \times 1.732 \right] = 23.36 \text{ m}^2$

7.5LC Booring

9. 12mm plastering  $6 \cdot 3 \cdot 3.5 = 63 \text{ m}^2$   
inside

outside

(a) above plaster  $6 \cdot 3.46 \cdot 3.5 = 72.66$

(b) plaster  $6 \cdot 3.52 \cdot 0.7 = 14.78$

Deduction

Door 1 1.2 2.1 - 2.54

Window 5 1.1 1.5 - 8.28

$139.67 \text{ m}^2$

## Assignment no.1.

## 4th Module:

- Q. Briefly explain the cost parameters of a building :
- (i) Shape
  - (ii) Height : floor & roof
  - (iii) Enveloping area
  - (iv) Structural elements
  - (v) Siding & finishes
  - (vi) Architectural features.

## Assignment no.2

a) Give detailed specification for

EW in foundation

LC in foundation

# 1st Class in B.W. : 100 mm thickness

D.R.C. 2.5cm

C.M.C. 1:2:4. i.e. 1 part cement, 2 parts sand, 4 parts aggregate

RCC slab thickness 100 mm

Within door &amp; window

R.P. work

Assignment-1.

Cost parameters of a building.

Plan the shape of a building has a significant effect on cost. the complex the shape of a building the more expensive it unit cost will be. Moreover, buildings with complicated or irregular outlines lead to an increased perimeter/floor area ratio which in turn results to higher unit cost.

Height Tall buildings are invariably more expensive to build than two- or three storey buildings offering the same accommodation, the taller the building the greater the cost. Firstly the cost of special arrangements for the services. Secondly the necessity of lower part of building to be designed to carry the weight of upper floors also it has to resist heavy wind loading.

Enveloping area.

Structural elements. a frame may not be necessary in low rise building, but generally costs tend to rise rapidly over the first few storey as the frame takes the loads imposed by a succession of upper floors.

**Services & Finishes** Services cost will increase with an increase in number of storeys when it becomes necessary to install a lift. Also buildings with more complex shape require an additional arrangement for a crouching, lighting & ventilation.

**Effect of finishing on the cost of buildings** in traditional brick two storey houses, floors, stairs & finishes account for about 8-11% of total cost. For flats & high storeys it is 6%.

Architectural features.

Dwfs

## ANALYSIS OF RATES [MODULE III]

Determination of rate per unit of a particular item.

to work from the cost of qty. of materials, cost of labourers & other misc. petty expenses required for its completion is known as analysis of rates. The rate of particular item of work depends on the following.

- (i) Specification of work & material, quality of materials, proportion of mortars & method of construction.
- (ii) Qty of materials their value, number of diff. types of labourers & their rates.
- (iii) Location of site of work and its distance from source of material, rate of transport & availability of material.
- (iv) Profit & misc. overhead expenses of a contract.

Overhead costs - this includes general office expenses rents, taxes, supervision & other costs which are indirect expenses. the two types of OC are:

- (1) general overhead consists of establishment.
- (2) office staff, stationery, printing, travelling expense, telephone or internet, rent & taxes.

(ii) job overhead consists of supervision charges (salary of engineers, overseers & supervisors), handling of materials, repair of tools & plant, ammunition of labour, workmen's compensation & insurance.

The analysis of rates is worked out under the following heads:

(i) Material

(iii) Water charge (1 1/2% of total cost)

(iv) Contractors profit (10% of total cost).

1 Prepare a rate analysis for lime concrete 1:2:4, using 40mm broken stone.

2 Prepare a rate analysis for lime mortar 1:2 by grinding in a bullock mill.

3 Prepare a rate analysis cement concrete 1:3:6 using 40mm broken stone.

4 Prepare a rate analysis for lime mortar 1:2 by power driven mortar mill.

Item	Qty	Rate	Amount.
<b>A) MATERIAL</b>			
Lime	0.5m <sup>3</sup>	3421.00	1710.5
Sand	1m <sup>3</sup>	2314 616	2314.
<b>B) MILL</b>			
Changer	0.14 days	per day	168
Fuel oil	1.2L	45	54.
LS	Rs		1.75
<b>C) LABOUR</b>			
Driver	0.14	Rs 396	55.4
Woman	0.14	Rs 46/day	55.4
Man	0.35	3.77	131.95
Woman	0.35	3.77	131.95
Total			4622.45.

Water: 1 1/2% = 30 ft. 69.33

$$(4622.44 + 69.33) \times \frac{10}{100} = 469.14.$$

$$= \$160.45.$$

lime concrete (1:2:4)			
40 mm stone	0.95m <sup>3</sup>	6.59	626.05
lime mortar (1:2)	0.48	5100.95/m <sup>3</sup>	2477.256
Mason	0.1	471	47.1
Men	1	377	377
Woman	1	377	527.2
			4054.45

Water : 60.82 l.

Profit: 411.50.

Total: 4527.39.

## ASSIGNMENT - II

### Earthwork in foundation.

Types of soil - A thorough study of the type of soil is needed followed by the nature of ground at site.

Cleaning the site - The site on which the structure is to built and the area required for setting out & other operations like road, drain, sheds etc should be cleared and all obstructions, loose stones, materials and rubbish of all kind and trees removed as directed.

Setting out - After cleaning the site & preparing site level plan the contractor will set out centre line of building.

2. Lime concrete in foundation:- The concrete is taken out in cu.m by length x breadth x thickness. The length & breadth of foundation concrete are usually the same as for excavation. Only the depth or thickness differ. The thickness of concrete usually varies from 20cm to 45 cm, usually 30cm. Foundation concrete consists of lime concrete or weak cement concrete. The proportion of cement concrete in foundation may be 1:4:8 or 1:5:10.



### Damp proof course:

DPC usually of 8cm thick rich cement concrete 1:1 $\frac{1}{2}$ :3 or 2cm thick rich cement mortar 1:2, mixed with standard water proofing material is provided at the plinth level to full width of plinth wall, and its quantities are computed in sq.m.

**Ist Class Brickwork:** In storeyed building the masonry in each storey as AF above plinth level, first floor etc. is computed separately. In taking out quantities the walls are measured solid and then deductions are made for openings as doors, windows etc & such other proportion as necessary. Masonry of diff types or classes masonry with diff mortar, etc are taken out under separate items.

**Doors & windows:** Doors and window frames are computed in cu.m. Length is obtained by adding the length of all members of frame, top & a vertical if the door is no still masonry and adding bottom also if there is still, & this length is multiplied by the two dimension of the cross section.

If the door is no still masonry, vertical member should be inserted into door.

### RCC & RB work.

RCC & RB work may be in roof or floor slab in beams, jumbos, columns, foundation etc. the qty are calculated in cu.m. length, breadth & thickness are found correctly from the plan, elevation & section or from other detailing drawing. Bearings are added with the clear span to get the dimensions. the qty are calculated in cu.m exclusive of steel reinforcement and lb binding but inclusive of centering and shoring and fixing and binding reinforcement in position. the reinforcement including lb bonding is taken up separately under steel works in quintal. for this purpose 0.61 to 1.1 of RCC or RB work by volume maybe taken for steel, if other details are not given. the volume of steel is not required to be deducted from RCC or RB.

Valuation:

It is a fixation of cost or return expected over a building or a project at present day rates.

The purpose of valuation are follows -

- (i) For buying or selling.
- (ii) For rent fixation.
- (iii) For insurance claiming.
- (iv) Acquisition of property by govt to determine the amount of compensation to be provided.
- (v) Security claim or mortgage.
- (vi) Tax fixation.

Key terms:

Value - present day cost of engineering structure on project, which mainly depends on

- (i) Utility
- (ii) Scarcity
- (iii) Events.

Costs - Original cost of construction. Used to find out loss of value or property due to various reasons.

Gross grossing - Total amount of income received from property during the year without reducing outgoing.

Net income - Amount left at the end of year on reducing all usual outgoing.

Outgoing - These are expenses incurred on a building so that it may give back a revenue. The following are outgoings.

- (i) Taxes - There are annual tax paid by the owner such as wealth tax, property tax & principle tax.
- (ii) Management - out of upto 10% of gross revenue is kept aside for this expense, which includes the services of watchman or a sweeper.
- (iii) Repair - An amount is set aside for this expense and usually calculated as 10% of gross income.
- (iv) Loss of rent - This is an outgoing incase a building is not fully occupied.
- (v) Insurance - premium given against fire or theft policy.
- (vi) Misc - lighting of common place which is to be paid by owner. This is suitable for big building.

Obsolescence - the value of property ~~reduces~~ decreases if the style & design are outdated. the reason for this is fast engine technology, construction & design ideas, leading to more comfort & luxury.

freehold property.

leasehold property

Scrap value.

Capitalised value.

Annuity.

Market value.

Book value.

Depreciation.

Sinking fund.

A building of replacement value of ₹ 70,000 stands on a main road on a leasehold ppty. the ground rent per annum is ₹ 295. the building is an R.C.C frame structure & it is estimated the building will have a future life of 70 years. the rent of building is ₹ 400 per month. the taxes payable of 18% of gross rent. & insurance premium is 0.5% of gross rent. Assuming suitable figures of the items of the usual out-goings. Determine the capitalized value of the ppty from the basis of sl. of and yield. the sinking fund coefficient for replacement of capital in 70 years. at 3% is 0.0043

Capitalised value (Cv) = NI \* YP.

$$\frac{NI}{i} = \frac{NI}{0.03}$$

$$NI = GI - Outgoings = 2116.$$

$$GI = 400 \times 12 = 4800$$

48  
3  
—  
240

Outgoing.

$$i) \text{ ground rent } 295$$

$$ii) \text{ tax } \frac{18\%}{100} \times 4800 = 864$$

$$iii) \text{ insurance } \frac{0.5 \times 4800}{100} = 240$$

4. (iv) Repair =  $\frac{10}{100} \times 4800 = 480$

(v) Management.  $\frac{10}{100} \times 4800 = 480$

(vi) Sinking fund.  $70,000 [0.0043]$   
= 301

(vii) Misc =  $\frac{5}{100} \times 4800 = 240$

C.V:  $2116 \times \frac{100}{5} = 42320$

Determine the present value of building which was constructed 35 years ago @ £35,000. Estimated life of building is 80 years. & at the end of which it will have 10% scrap value of its cost of construction. Use straight line method.

Straight line method.

$$D = \frac{C-S}{n}$$

C: 35,000 original cost.

$$S = \frac{10}{100} \times 35000 = 3500. \text{ Scrap value.}$$

4  
48  
240

M: 80 years.

D:  $35,000 - 3500 = 34375$  / per year.

Present value =  $35,000 - [343.75 \times 835]$   
= £ 21218.75.

Q. A building was purchased for £12.1k. assuming scrap value @ end of 6 years as £31k. determine the amount of depreciation for each year by following methods.

(i) straight line method.

(ii) constant % method.

(iii) sinking fund method.

(iv) rate of int on sinking fund is 4%.

(i) straight line method.

$$D = \frac{C-S}{n}$$

C = 121k.

S = 31k.

n = 6 yrs.

$$D = \frac{C-S}{n} = \frac{12,00,000 - 3,00,000}{6} = \underline{\underline{1,50,000}}$$

Age (years)	Book value (Rs)	Dep (Rs)	Total Dep. (Rs)
1	10,50,000	1,50,000	1,50,000
2	9,00,000	1,50,000	3,00,000
3	7,50,000	1,50,000	4,50,000
4	6,00,000	1,50,000	6,00,000
5	4,50,000	1,50,000	7,50,000
6	3,00,000	1,50,000	9,00,000

## B) Constant % method

$$D = C \left[ \frac{S}{C} \right]^{\frac{m}{n}} \rightarrow \text{Depreciated volume per year.}$$

$$S: 3,00,000$$

$$C: 12,00,000$$

$$m: 1$$

$$n: 6 \text{ years.}$$

$$= 2952440.6$$

Age (years)	Book Value (Rs)	Dep (Rs)	Total Dep. (Rs)	Total Dep. (Rs)
1.	952440	247559.4		247559.4
2	755285.3	197155.3		444714.7
3	64941.2	293250.1		
	647559.0	352499.0	107726.2	601058.3
4	474960.4	4774480.4	123980.8	723039.2
5	316643.5	575797.0	98316.8	823556.5
6	298678.27	77965.25		901321.3

## C) SF method:

①	②	③	④ + ⑤	⑥
Age	Annual SF	Interest on SF (Rs)	Depreciation (Rs)	8% (Rs)
1.	135685.71	0	135685.71	1064314.9
2.	135685.71	5427.48	141113.69	923201.16
3.	135685.71	16499.3	152185.01	771016.09
4.	135685.71	33441.6	169127.31	661889
5.	135685.71	56489.02	192174.13	409713.9
6.	135685.71	734	221571.42	188142.2

$$I = S \left[ \frac{1}{(1+i)^n} \right] \times i$$

$$I = 99,000.$$

Amount of investment at end of 'n' years.

$$A = \left[ \frac{(1+i)^n - 1}{i} \right] \times I.$$

$$\text{Interest} = A - (nI).$$

at 3rd year end

$$A_3 = \left[ \frac{(1+0.04)^{4-1}}{0.04} \right] 135685.71$$

$$\text{Int.} : A_3 [3 \times 135685.71] \\ = 296798.8484$$

ln