

NETT VALUE SHA 78844

$$\text{Total Purchase Price} = \$121,973.43$$

$$\begin{aligned} \text{Less PARF 60\% of ARF} &= \$121,973.43 - (\$19,988.00 \times 60\%) \\ &= \$101,985.63 \end{aligned}$$

$$\begin{aligned} \text{Depreciation per month} &= \$101,985.63 \div 96 \\ &= \$1,061.41 \end{aligned}$$

$$\begin{aligned} \text{Balance after span 89 months} &= \$1,061.41 \times 89 \\ &= \$94,465.49 \end{aligned}$$

$$\text{Add PARF } \$11,992.80 = \$106,458.29$$

$$\text{Less LTA Rebate} = \$106,458.29 - \$65,219.00$$

$$\text{NETT Value} = \$41,239.29$$