

YEAR	0	1	2	3	4	TOTAL
REVENUE						
Sale of Building Units A				15,000,000		15,000,000
Sale of Building Units B					12,500,000	12,500,000
Less selling costs @ 3.5%				-525,000	-437,500	-962,500
Less GST				-1,125,000	-937,500	-2,062,500
Net sale proceeds				13,350,000	11,125,000	24,475,000
COSTS						
Purchase price	4,950,000					4,950,000
Stamp duty	222,750					222,750
Other purchasing costs	40,000					40,000
CONSTRUCTION						
Demolition		150,000				150,000
Construction Building A			5,100,000			5,100,000
Construction Building B				4,250,000		4,250,000
Professional fees @ 9.0%		13,500	459,000	382,500		855,000
Statutory contributions			420,000	350,000		770,000
Water contribution			78,000	65,000		143,000
Land holding costs		123,000	123,000	123,000		369,000
Finance fees and charges	140,000					140,000
Net cash flow	-5,352,750	-286,500	-6,180,000	8,179,500	11,125,000	7,485,250
Discount factor @ 20.0%	1	0.83	0.69	0.58	0.48	
Discount NCF	-5,352,750	-238,750	-4,291,667	4,733,507	5,365,066	215,406
NPV @ Discount rate of 20%	215,406					
IRR	20.98%					

A Guide To Property Development

Lei Huang



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