

# HOUSEHOLD INVENTORY

- Use this worksheet to record the Fair Market Value (FMV) of household items needed to create a more homelike environment for your daycare business.
- You may depreciate the lesser of cost or FMV ( usually FMV) of these items multiplied by the Time Space Percentage.
- Items used solely (100%) for day care should be calculated separately.

ENTRANCE HALL Item	No. of Items	Cost	Fair Mkt. Value
Chairs			
Clock			
Curtains			
Draperies			
Lamps			
Mirrors			
Pictures			
Rugs			
Tables			
Umbrella stands			
Wall fixtures			

DINING ROOM Item	No. of Items	Cost	Fair Mkt. Value
Buffet			
Chairs			
China cabinet			
Chinaware			
Crystal			
Curtains			
Draperies			
Glassware			
Mirrors			
Pictures			
Rugs & pads			
Flatware			
Silver items			
Table			
Tea cart			
Wall fixtures			

BATHROOMS Item	No. of Items	Cost	Fair Mkt. Value
Bath mats			
Clothes hamper			
Curtains			
Hair dryers			
Linens			
Mirrors			
Pictures			
Scales			
Towel Rack			
Wall Fixtures			

LIVING RM/DEN Item	No. of Items	Cost	Fair Mkt. Value
Accessories			
Blinds			
Bookcases			
Books			
Chairs			
Chests			
Clocks			
Coffee table			
Curtains			
Desk			
Draperies			
DVD player/VCR			
End tables			
Fireplace h'dware			
Lamps			
Magazine rack			
Mirrors			
Piano			
Pictures			
Pillows			
Radio			
Rugs & pads			
Shades			
Shutters			
Sofa			
Stereo			
Television			
Wall fixtures			

BEDROOMS Item	No. of Items	Cost	Fair Mkt. Value
Bed covers			
Beds			
Bedside tables			
Bureaus			
Chairs			
Chests			
Clocks			
Clothes hamper			
Desk			
Dresser			
Jewelry box			
Lamps			
Linens			
Mirrors			
Pictures			
Radio			
Rugs & pads			
Telephone			

KITCHEN Item	No. of Items	Cost	Fair Mkt. Value
Blender			
Broiler			
Can opener			
Clock			
Coffee maker			
Curtains			
Cutlery			
Dishes			
Dishwasher			
Food processor			
Freezer			
Glassware			
Ice crusher			
Microwave			
Mixer			
Pots & pans			
Radio			
Refrigerator			
Stove			
Tables & chairs			
Telephone			
Toaster			
Trash compact.			
Utensils			

RECREATION ROOM Item	No. of Items	Cost	Fair Mkt. Value
Billiard table			
Books			
Card table			
Chairs			
Clocks			
Curtains			
DVD player/VCR			
Games			
Lamps			
Pictures			
Ping Pong table			
Radio			
Rugs			
Sofa			
Tables			
Telephone			
Television			

ELECTRICAL APPLIANCES Item	No. of Items	Cost	Fair Mkt. Value
Air conditioner			
Blankets			
Dehumidifier			
Fans			
Floor polisher			
Grill			
Heating pad			
Humidifier			
Sewing machine			
Sun lamp			
Vacuum cleaner			

RECREATION/ AMUSEMENT Item	No. of Items	Cost	Fair Mkt. Value
Computer			
CDs/Tapes			
DVD Player/VCR			
DVDs/Videos			
Musical instrum.			
Radios			
Stereo			
Television			

LAUNDRY/ BASEMENT Item	No. of Items	Cost	Fair Mkt. Value
Chairs			
Dryer			
Electric iron			
Food freezer			
Ironing board			
Ladder			
Luggage			
Tables			
Tools			
Tubs			
Washing machine			
Work bench			

SPORT EQUIP. Item	No. of Items	Cost	Fair Mkt. Value
Boat & motor			
Cameras			
Camping equip.			
Field glasses			
Fishing tackle			
Golf clubs			
Lawn games			
Tennis racquets			

LINENS Item	No. of Items	Cost	Fair Mkt. Value
Bath mats			
Bedspreads			
Blankets			
Comforters			
Mattress pads			
Napkins			
Pillows			
Pillowcases			
Placemats			
Quilts			
Sheets			
Tablecloths			
Towels			
Washcloths			

GARAGE Item	No. of Items	Cost	Fair Mkt. Value
Bicycles			
Garden hose			
Garden tools			
Hedge trimmer			
Ladder			
Lawn mower			
Snow blower			
Sprayer			
Spreader			
Tiller			
Tools			
Wheelbarrow			

OUTDOORS Item	No. of Items	Cost	Fair Mkt. Value
Barbecue			
Lawn furniture			
Outdoor shed			
Picnic set			
Porch furniture			
Swing set			
Toys			

**FAIR MARKET VALUE SUMMARY:**

ROOM	TOTAL
ENTRANCE	
LIVING ROOM/DEN	
DINING ROOM	
BEDROOMS	
KITCHEN	
RECREATION ROOM	
LAUNDRY	
GARAGE	
ELECTRIC APPLIANCES	
SPORTING EQUIPMENT	
LINENS	
OUTDOORS	
REC/AMUSEMENT	

**TOTAL:** \_\_\_\_\_

- Furnishings can be depreciated using the lesser of cost or FMV over 7 years.
- Computers are written off over 5 years and other recreation and amusement items over 12 years.