(i) Telepath acquired an item of plant at a cost of $800,000 on 1 April 2010 that is used to produce and package pharmaceutical pills. The plant had an estimated residual value of $50,000 and an estimated life of five years, neither of which has changed. Telepath uses straight-line depreciation. On 31 March 2012, Telepath was informed by a major customer (who buys products produced by the plant) that it would no longer be placing orders with Telepath. Even before this information was known, Telepath had been having difficulty finding work for this plant. It now estimates that net cash inflows earned from the plant for the next three years will be:

		$'000
year ended:	31 March 2013	220
	31 March 2014	180
	31 March 2015	170

On 31 March 2015, the plant is still expected to be sold for its estimated realisable value. Telepath has confirmed that there is no market in which to sell the plant at 31 March 2012. Telepath's cost of capital is 10% and the following values should be used:

value of $1 at:	**$**
end of year 1	0.91
end of year 2	0.83
end of year 3	0.75