

APPENDIX L-1

COST AND DEPRECIATION GUIDELINES

VARIOUS BUSINESS TYPES

Percent Good Table

Economic Index	Age	*2	*	*3	4	#	*5	6	7	*8	*10	11	*12	14	*15	@	*20	* 30	Yr Acq'd
1.000	1	40	68	78	83	75	85	87	89	90	91	92	93	94	95	97	96	97	2018
1.0129	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2017
1.0213	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	2016
1.0503	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	2015
1.0833	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	2014
1.0750	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	2013
1.1061	7					5		10	23	30	37	44	51	58	65	77	72	81	2012
1.1496	8					2			12	20	28	36	44	52	60	73	68	79	2011
1.2123	9									10	19	28	37	46	55	68	64	77	2010
1.2686	10										10	20	30	40	50	63	60	75	2009
1.3642	11											12	23	34	45	57	56	73	2008
1.4114	12												16	28	40	51	52	71	2007
1.4353	13												10	22	35	45	48	69	2006
1.4439	14													16	30	38	44	67	2005
1.4561	15													10	25	30	40	65	2004
1.4824	16														20		36	63	2003
1.4869	17																32	61	2002
1.4998	18																28	59	2001
1.5239	19																27	57	2000
1.5472	20																26	55	1999
1.6020	21																25	53	1998
	22																	51	1997
	23																	49	1996
	24																	47	1995
	25																	45	1994
	26																	43	1993
	27																	41	1992
	28																	39	1991
	29																	37	1990
	30																	35	1989
	31																	33	1988

* - Video Tapes, VCR's

* - \$ 99,999 and below - Computers

- \$ 100,000 and above - Computers

*5 - Electric Gas pump, Passenger Vehicles, office equipment, Electric Equipment, Security System, Etc.

*8 - Signs, Tractor- Trailer, Fastfood Restaurants, convenience Stores, Most Retail Business, etc.

*10 - Mechanical Gas Pump, Carwash Equipment, Some Retail Operations, etc.

*12 - Forklifts, Pallet Truck, construction Equipment, etc.

*15 - Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.

@- Commercial Airline

*20 - Tanks, Piping, billboards, sign poles,etc.