

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	2019
1.0129	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2018
1.0213	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	2017
1.0503	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	2016
1.0833	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	2015
1.0750	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	2014
1.1061	7					5		10	23	30	37	44	51	58	65	77	72	81	2013
1.1496	8					2			12	20	28	36	44	52	60	73	68	79	2012
1.2123	9									10	19	28	37	46	55	68	64	77	2011
1.2686	10										10	20	30	40	50	63	60	75	2010
1.3642	11											12	23	34	45	57	56	73	2009
1.4114	12												16	28	40	51	52	71	2008
1.4353	13												10	22	35	45	48	69	2007
1.4439	14													16	30	38	44	67	2006
1.4561	15													10	25	30	40	65	2005
1.4824	16														20		36	63	2004
1.4869	17																32	61	2003
1.4998	18																28	59	2002
1.5239	19																27	57	2001
1.5472	20																26	55	2000
1.6020	21																25	53	1999
	22																	51	1998
	23																	49	1997
	24																	47	1996
	25																	45	1995
	26																	43	1994
	27																	41	1993
	28																	39	1992
	29																	37	1991
	30																	35	1990
	31																	33	1989

* - 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.