

# APPENDIX L-1

## COST AND DEPRECIATION GUIDELINES

### VARIOUS BUSINESS TYPES

Percent Good Table

Economic	*2	*	*3	4	#	*5	6	7	*8	*10	11	*12	14	*15	@	*20	* 30	Yr Acq'd	
Index	Age																		
1.000	1	40	68	78	83	75	85	87	89	90	91	92	93	94	95	97	96	97	2020
1.0129	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2019
1.0213	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	2018
1.0503	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	2017
1.0833	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	2016
1.0750	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	2015
1.1061	7					5		10	23	30	37	44	51	58	65	77	72	81	2014
1.1496	8					2			12	20	28	36	44	52	60	73	68	79	2013
1.2123	9								10	19	28	37	46	55	68	64	77		2012
1.2686	10									10	20	30	40	50	63	60	75		2011
1.3642	11										12	23	34	45	57	56	73		2010
1.4114	12											16	28	40	51	52	71		2009
1.4353	13											10	22	35	45	48	69		2008
1.4439	14												16	30	38	44	67		2007
1.4561	15												10	25	30	40	65		2006
1.4824	16													20		36	63		2005
1.4869	17															32	61		2004
1.4998	18															28	59		2003
1.5239	19															27	57		2002
1.5472	20															26	55		2001
1.6020	21															25	53		2000
	22																51		1999
	23																49		1998
	24																47		1997
	25																45		1996
	26																43		1995
	27																41		1994
	28																39		1993
	29																37		1992
	30																35		1991
	31																33		1990

\* - 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.