

# 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       | 2022 |
| 1.0129   | 2   | 20 | 44 | 56 | 66 | 55 | 70 | 74 | 78 | 80  | 82 | 84  | 86 | 88  | 90 | 95  | 92   | 94       | 2021 |
| 1.0213   | 3   | 10 | 28 | 35 | 49 | 40 | 55 | 61 | 67 | 70  | 73 | 76  | 79 | 82  | 85 | 92  | 88   | 91       | 2020 |
| 1.0503   | 4   |    | 10 | 13 | 32 | 25 | 40 | 48 | 56 | 60  | 64 | 68  | 72 | 76  | 80 | 87  | 84   | 88       | 2019 |
| 1.0833   | 5   |    | 5  |    | 15 | 15 | 25 | 35 | 45 | 50  | 55 | 60  | 65 | 70  | 75 | 85  | 80   | 85       | 2018 |
| 1.0750   | 6   |    | 2  |    |    | 10 | 10 | 22 | 34 | 40  | 46 | 52  | 58 | 64  | 70 | 81  | 76   | 83       | 2017 |
| 1.1061   | 7   |    |    |    |    | 5  |    | 10 | 23 | 30  | 37 | 44  | 51 | 58  | 65 | 77  | 72   | 81       | 2016 |
| 1.1496   | 8   |    |    |    |    | 2  |    |    | 12 | 20  | 28 | 36  | 44 | 52  | 60 | 73  | 68   | 79       | 2015 |
| 1.2123   | 9   |    |    |    |    |    |    |    | 10 | 19  | 28 | 37  | 46 | 55  | 68 | 64  | 77   |          | 2014 |
| 1.2686   | 10  |    |    |    |    |    |    |    |    | 10  | 20 | 30  | 40 | 50  | 63 | 60  | 75   |          | 2013 |
| 1.3642   | 11  |    |    |    |    |    |    |    |    |     | 12 | 23  | 34 | 45  | 57 | 56  | 73   |          | 2012 |
| 1.4114   | 12  |    |    |    |    |    |    |    |    |     |    | 16  | 28 | 40  | 51 | 52  | 71   |          | 2011 |
| 1.4353   | 13  |    |    |    |    |    |    |    |    |     |    | 10  | 22 | 35  | 45 | 48  | 69   |          | 2010 |
| 1.4439   | 14  |    |    |    |    |    |    |    |    |     |    |     | 16 | 30  | 38 | 44  | 67   |          | 2009 |
| 1.4561   | 15  |    |    |    |    |    |    |    |    |     |    |     | 10 | 25  | 30 | 40  | 65   |          | 2008 |
| 1.4824   | 16  |    |    |    |    |    |    |    |    |     |    |     |    | 20  |    | 36  | 63   |          | 2007 |
| 1.4869   | 17  |    |    |    |    |    |    |    |    |     |    |     |    |     |    | 32  | 61   |          | 2006 |
| 1.4998   | 18  |    |    |    |    |    |    |    |    |     |    |     |    |     |    | 28  | 59   |          | 2005 |
| 1.5239   | 19  |    |    |    |    |    |    |    |    |     |    |     |    |     |    | 27  | 57   |          | 2004 |
| 1.5472   | 20  |    |    |    |    |    |    |    |    |     |    |     |    |     |    | 26  | 55   |          | 2003 |
| 1.6020   | 21  |    |    |    |    |    |    |    |    |     |    |     |    |     |    | 25  | 53   |          | 2002 |
|          | 22  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 51   |          | 2001 |
|          | 23  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 49   |          | 2000 |
|          | 24  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 47   |          | 1999 |
|          | 25  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 45   |          | 1998 |
|          | 26  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 43   |          | 1997 |
|          | 27  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 41   |          | 1996 |
|          | 28  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 39   |          | 1995 |
|          | 29  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 37   |          | 1994 |
|          | 30  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 35   |          | 1993 |
|          | 31  |    |    |    |    |    |    |    |    |     |    |     |    |     |    |     | 33   |          | 1992 |

\* - 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.