

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	2025
1.0300	2	20	44	56	66	55	70	74	78	80	82	84	86	88	90	95	92	94	2024
1.0900	3	10	28	35	49	40	55	61	67	70	73	76	79	82	85	92	88	91	2023
1.1600	4		10	13	32	25	40	48	56	60	64	68	72	76	80	87	84	88	2022
1.1700	5		5		15	15	25	35	45	50	55	60	65	70	75	85	80	85	2021
1.1900	6		2			10	10	22	34	40	46	52	58	64	70	81	76	83	2020
1.2100	7					5		10	23	30	37	44	51	58	65	77	72	81	2019
1.2300	8					2			12	20	28	36	44	52	60	73	68	79	2018
1.2600	9									10	19	28	37	46	55	68	64	77	2017
1.2700	10										10	20	30	40	50	63	60	75	2016
1.2700	11											12	23	34	45	57	56	73	2015
1.2900	12												16	28	40	51	52	71	2014
1.2900	13												10	22	35	45	48	69	2013
1.2900	14													16	30	38	44	67	2012
1.2900	15													10	25	30	40	65	2011
1.2900	16														20		36	63	2010
1.2900	17																32	61	2009
1.2900	18																28	59	2008
1.2900	19																27	57	2007
1.2900	20																26	55	2006
	21																25	53	2005
	22																	51	2004
	23																	49	2003
	24																	47	2002
	25																	45	2001
	26																	43	2000
	27																	41	1999
	28																	39	1998
	29																	37	1997
	30																	35	1996
	31																	33	1995

* - 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.