

2007 Cost and Depreciation Guidelines

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 | 2006 |
| 1.016 | 2 | 20 | 44 | 56 | 66 | 55 | 70 | 74 | 78 | 80 | 82 | 84 | 86 | 88 | 90 | 95 | 92 | 94 | 2005 |
| 1.032 | 3 | 10 | 28 | 35 | 49 | 40 | 55 | 61 | 67 | 70 | 73 | 76 | 79 | 82 | 85 | 92 | 88 | 91 | 2004 |
| 1.069 | 4 | | 10 | 13 | 32 | 25 | 40 | 48 | 56 | 60 | 64 | 68 | 72 | 76 | 80 | 87 | 84 | 88 | 2003 |
| 1.099 | 5 | | 5 | | 15 | 15 | 25 | 36 | 45 | 50 | 55 | 60 | 65 | 70 | 75 | 85 | 80 | 85 | 2002 |
| 1.120 | 6 | | 2 | | | 10 | 10 | 22 | 34 | 40 | 46 | 52 | 58 | 64 | 70 | 81 | 76 | 83 | 2001 |
| 1.134 | 7 | | | | | 5 | | 10 | 23 | 30 | 37 | 44 | 51 | 58 | 65 | 77 | 72 | 81 | 2000 |
| 1.157 | 8 | | | | | 2 | | | 12 | 20 | 28 | 36 | 44 | 52 | 60 | 73 | 68 | 79 | 1999 |
| 1.187 | 9 | | | | | | | | | 10 | 19 | 28 | 37 | 46 | 55 | 68 | 64 | 77 | 1998 |
| 1.252 | 10 | | | | | | | | | | 10 | 20 | 30 | 40 | 50 | 63 | 60 | 75 | 1997 |
| 1.260 | 11 | | | | | | | | | | | 12 | 23 | 34 | 45 | 57 | 56 | 73 | 1996 |
| | 12 | | | | | | | | | | | | | 16 | 28 | 40 | 51 | 71 | 1995 |
| | 13 | | | | | | | | | | | | | 10 | 22 | 35 | 45 | 69 | 1994 |
| | 14 | | | | | | | | | | | | | | 16 | 30 | 38 | 67 | 1993 |
| | 15 | | | | | | | | | | | | | | 10 | 25 | 30 | 65 | 1992 |
| | 16 | | | | | | | | | | | | | | | 20 | | 63 | 1991 |
| | 17 | | | | | | | | | | | | | | | | | 61 | 1990 |
| | 18 | | | | | | | | | | | | | | | | | 59 | 1989 |
| | 19 | | | | | | | | | | | | | | | | | 57 | 1988 |
| | 20 | | | | | | | | | | | | | | | | | 55 | 1987 |
| | 21 | | | | | | | | | | | | | | | | | 53 | 1986 |
| | 22 | | | | | | | | | | | | | | | | | 51 | 1985 |
| | 23 | | | | | | | | | | | | | | | | | 49 | 1984 |
| | 24 | | | | | | | | | | | | | | | | | 47 | 1983 |
| | 25 | | | | | | | | | | | | | | | | | 45 | 1982 |
| | 26 | | | | | | | | | | | | | | | | | 43 | 1981 |
| | 27 | | | | | | | | | | | | | | | | | 41 | 1980 |
| | 28 | | | | | | | | | | | | | | | | | 39 | 1979 |
| | 29 | | | | | | | | | | | | | | | | | 37 | 1978 |
| | 30 | | | | | | | | | | | | | | | | | 35 | 1977 |
| | 31 | | | | | | | | | | | | | | | | | 33 | 1976 |

- *2 Video tapes, VCRs
- * \$99,999 and below - Computers
- # \$100,000 and above - Computers
- *5 Electric gas pumps, passenger vehicles, electric equipment, security systems, etc.
- *8 Office Equipment, Signs, Tractor-Trailers, Fastfood Restaurants, Convenience Stores, Most Retail Business, etc.
- *10 Mechanical Gas Pumps, Carwash Equipment, Some Retail Operations, etc.
- *12 Forklifts, Pallet Trucks, Construction Equipment, etc.
- *15 Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.
- @ Commercial Airline
- *20 Tanks, Piping, etc.
- *30 Sign Poles, Billboards