

2012

Present Worth Table

(For use on Replacement Cost New)

Acq Date	Eff Age in Years	3	4	5	6	7	8	9	10	12	15	18	20
2011	1	65%	83%	85%	87%	89%	90%	91%	92%	94%	95%	96%	97%
2010	2	40%	65%	69%	73%	76%	79%	82%	84%	87%	90%	92%	93%
2009	3	19%	43%	52%	57%	62%	67%	72%	76%	80%	85%	88%	90%
2008	4	*5%	24%	34%	41%	48%	54%	61%	67%	73%	79%	83%	86%
2007	5		*5%	23%	30%	37%	43%	51%	58%	66%	73%	79%	82%
2006	6			*15%	23%	28%	33%	41%	49%	58%	68%	75%	78%
2005	7				*15%	23%	26%	33%	39%	50%	62%	70%	74%
2004	8					*15%	22%	26%	30%	43%	55%	65%	70%
2003	9						*20%	22%	24%	36%	49%	60%	65%
2002	10							*20%	21%	29%	43%	54%	60%
2001	11								*20%	24%	37%	49%	55%
2000	12									22%	31%	44%	50%
1999	13									*20%	26%	39%	45%
1998	14										23%	34%	40%
1997	15										21%	31%	35%
1996	16										*20%	27%	31%
1995	17											23%	27%
1994	18											22%	24%
1993	19											*20%	22%
1992	20												21%
1991	21												*20%
*Residual Value retained - do not apply Index Factor. Equipment values tend to stabilize near the end of the normal life. At this point, condition and utility become more important than age.													
DO NOT use these percentages on historic cost unless it has been factored to the current year's Replacement Cost New. This table is based upon equipment in average condition.													
PRELIMINARY: SUBJECT TO CHANGE PRIOR TO AUGUST 2012													