

Depreciable Asset Coefficient

What is a depreciable asset coefficient?

When determining the market value of a depreciable asset of a small/medium-sized business entity, a coefficient adjusts its book value based on the assumption that there remains a certain value after its useful life elapses, based on book value.

Depreciable asset coefficient

Ratio of undepreciated balance	Coefficient	Ratio of undepreciated balance	Coefficient	Ratio of undepreciated balance	Coefficient
100%	1.00	66%	1.32	32%	2.00
99%	1.01	65%	1.33	31%	2.03
98%	1.01	64%	1.34	30%	2.07
97%	1.02	63%	1.36	29%	2.10
96%	1.03	62%	1.37	28%	2.13
95%	1.04	61%	1.38	27%	2.17
94%	1.04	60%	1.40	26%	2.21
93%	1.05	59%	1.41	25%	2.25
92%	1.06	58%	1.43	24%	2.29
91%	1.07	57%	1.44	23%	2.33
90%	1.07	56%	1.46	22%	2.37
89%	1.08	55%	1.47	21%	2.41
88%	1.09	54%	1.49	20%	2.46
87%	1.10	53%	1.51	19%	2.52
86%	1.11	52%	1.53	18%	2.58
85%	1.12	51%	1.54	17%	2.64
84%	1.12	50%	1.56	16%	2.72
83%	1.13	49%	1.58	15%	2.80
82%	1.14	48%	1.60	14%	2.90
81%	1.15	47%	1.62	13%	3.01
80%	1.16	46%	1.64	12%	3.14
79%	1.17	45%	1.66	11%	3.30
78%	1.18	44%	1.68	10%	3.48
77%	1.19	43%	1.71	9%	3.71
76%	1.20	42%	1.73	8%	4.00
75%	1.21	41%	1.75	7%	4.36
74%	1.22	40%	1.78	6%	4.85
73%	1.23	39%	1.80	5%	5.53
72%	1.24	38%	1.83	4%	6.55
71%	1.26	37%	1.85	3%	8.25
70%	1.27	36%	1.88	2%	11.66
69%	1.28	35%	1.91	1%	21.87
68%	1.29	34%	1.94		
67%	1.30	33%	1.97		