

## 減価残存率表

耐用年数	減価率	減価残存率		耐用年数	減価率	減価残存率	
		前年中取得	前年前取得			前年中取得	前年前取得
	r	1-r/2	1-r		r	1-r/2	1-r
				51	0.044	0.978	0.956
2	0.684	0.658	0.316	52	0.043	0.978	0.957
3	0.536	0.732	0.464	53	0.043	0.978	0.957
4	0.438	0.781	0.562	54	0.042	0.979	0.958
5	0.369	0.815	0.631	55	0.041	0.979	0.959
6	0.319	0.840	0.681	56	0.040	0.980	0.960
7	0.280	0.860	0.720	57	0.040	0.980	0.960
8	0.250	0.875	0.750	58	0.039	0.980	0.961
9	0.226	0.887	0.774	59	0.038	0.981	0.962
10	0.206	0.897	0.794	60	0.038	0.981	0.962
11	0.189	0.905	0.811	61	0.037	0.981	0.963
12	0.175	0.912	0.825	62	0.036	0.982	0.964
13	0.162	0.919	0.838	63	0.036	0.982	0.964
14	0.152	0.924	0.848	64	0.035	0.982	0.965
15	0.142	0.929	0.858	65	0.035	0.982	0.965
16	0.134	0.933	0.866	66	0.034	0.983	0.966
17	0.127	0.936	0.873	67	0.034	0.983	0.966
18	0.120	0.940	0.880	68	0.033	0.983	0.967
19	0.114	0.943	0.886	69	0.033	0.983	0.967
20	0.109	0.945	0.891	70	0.032	0.984	0.968
21	0.104	0.948	0.896	71	0.032	0.984	0.968
22	0.099	0.950	0.901	72	0.032	0.984	0.968
23	0.095	0.952	0.905	73	0.031	0.984	0.969
24	0.092	0.954	0.908	74	0.031	0.984	0.969
25	0.088	0.956	0.912	75	0.030	0.985	0.970
26	0.085	0.957	0.915	76	0.030	0.985	0.970
27	0.082	0.959	0.918	77	0.030	0.985	0.970
28	0.079	0.960	0.921	78	0.029	0.985	0.971
29	0.076	0.962	0.924	79	0.029	0.985	0.971
30	0.074	0.963	0.926	80	0.028	0.986	0.972
31	0.072	0.964	0.928	81	0.028	0.986	0.972
32	0.069	0.965	0.931	82	0.028	0.986	0.972
33	0.067	0.966	0.933	83	0.027	0.986	0.973
34	0.066	0.967	0.934	84	0.027	0.986	0.973
35	0.064	0.968	0.936	85	0.026	0.987	0.974
36	0.062	0.969	0.938	86	0.026	0.987	0.974
37	0.060	0.970	0.940	87	0.026	0.987	0.974
38	0.059	0.970	0.941	88	0.026	0.987	0.974
39	0.057	0.971	0.943	89	0.026	0.987	0.974
40	0.056	0.972	0.944	90	0.025	0.987	0.975
41	0.055	0.972	0.945	91	0.025	0.987	0.975
42	0.053	0.973	0.947	92	0.025	0.987	0.975
43	0.052	0.974	0.948	93	0.025	0.987	0.975
44	0.051	0.974	0.949	94	0.024	0.988	0.976
45	0.050	0.975	0.950	95	0.024	0.988	0.976
46	0.049	0.975	0.951	96	0.024	0.988	0.976
47	0.048	0.976	0.952	97	0.023	0.988	0.977
48	0.047	0.976	0.953	98	0.023	0.988	0.977
49	0.046	0.977	0.954	99	0.023	0.988	0.977
50	0.045	0.977	0.955	100	0.023	0.988	0.977