耐用年数	減価率	取得月別減価残存率（月割残存率）											
		1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
2	0.684	0.316	0.373	0.430	0.487	0.544	0.601	0.658	0.715	0.772	0.829	0.886	0.943
3	0.536	0.464	0.509	0.553	0.598	0.643	0.687	0.732	0.777	0.821	0.866	0.911	0.955
4	0.438	0.562	0.598	0.635	0.671	0.708	0.744	0.781	0.817	0.854	0.890	0.927	0.963
5	0.369	0.631	0.662	0.692	0.723	0.754	0.785	0.815	0.846	0.877	0.908	0.938	0.969
6	0.319	0.681	0.708	0.734	0.761	0.787	0.814	0.840	0.867	0.894	0.920	0.947	0.973
7	0.280	0.720	0.743	0.767	0.790	0.813	0.837	0.860	0.883	0.907	0.930	0.953	0.977
8	0.250	0.750	0.771	0.792	0.812	0.833	0.854	0.875	0.896	0.917	0.937	0.958	0.979
9	0.226	0.774	0.793	0.812	0.830	0.849	0.868	0.887	0.906	0.925	0.943	0.962	0.981
10	0.206	0.794	0.811	0.828	0.845	0.863	0.880	0.897	0.914	0.931	0.948	0.966	0.983
11	0.189	0.811	0.827	0.842	0.858	0.874	0.890	0.905	0.921	0.937	0.953	0.968	0.984
12	0.175	0.825	0.840	0.854	0.869	0.883	0.898	0.912	0.927	0.942	0.956	0.971	0.985
13	0.162	0.838	0.851	0.865	0.878	0.892	0.905	0.919	0.932	0.946	0.959	0.973	0.986
14	0.152	0.848	0.861	0.873	0.886	0.899	0.911	0.924	0.937	0.949	0.962	0.975	0.987
15	0.142	0.858	0.870	0.882	0.893	0.905	0.917	0.929	0.941	0.953	0.964	0.976	0.988
16	0.134	0.866	0.877	0.888	0.899	0.911	0.922	0.933	0.944	0.955	0.966	0.978	0.989
17	0.127	0.873	0.884	0.894	0.905	0.915	0.926	0.936	0.947	0.958	0.968	0.979	0.989
18	0.120	0.880	0.890	0.900	0.910	0.920	0.930	0.940	0.950	0.960	0.970	0.980	0.990
19	0.114	0.886	0.895	0.905	0.914	0.924	0.933	0.943	0.952	0.962	0.971	0.981	0.990
20	0.109	0.891	0.900	0.909	0.918	0.927	0.936	0.945	0.955	0.964	0.973	0.982	0.991
21	0.104	0.896	0.905	0.913	0.922	0.931	0.939	0.948	0.957	0.965	0.974	0.983	0.991
22	0.099	0.901	0.909	0.917	0.926	0.934	0.942	0.950	0.959	0.967	0.975	0.983	0.992
23	0.095	0.905	0.913	0.921	0.929	0.937	0.945	0.952	0.960	0.968	0.976	0.984	0.992
24	0.092	0.908	0.916	0.923	0.931	0.939	0.946	0.954	0.962	0.969	0.977	0.985	0.992
25	0.088	0.912	0.919	0.927	0.934	0.941	0.949	0.956	0.963	0.971	0.978	0.985	0.993
26	0.085	0.915	0.922	0.929	0.936	0.943	0.950	0.957	0.965	0.972	0.979	0.986	0.993
27	0.082	0.918	0.925	0.932	0.938	0.945	0.952	0.959	0.966	0.973	0.979	0.986	0.993
28	0.079	0.921	0.928	0.934	0.941	0.947	0.954	0.960	0.967	0.974	0.980	0.987	0.993
29	0.076	0.924	0.930	0.937	0.943	0.949	0.956	0.962	0.968	0.975	0.981	0.987	0.994
30	0.074	0.926	0.932	0.938	0.944	0.951	0.957	0.963	0.969	0.975	0.981	0.988	0.994
31	0.072	0.928	0.934	0.940	0.946	0.952	0.958	0.964	0.970	0.976	0.982	0.988	0.994
32	0.069	0.931	0.937	0.942	0.948	0.954	0.960	0.965	0.971	0.977	0.983	0.988	0.994
33	0.067	0.933	0.939	0.944	0.950	0.955	0.961	0.966	0.972	0.978	0.983	0.989	0.994
34	0.066	0.934	0.939	0.945	0.950	0.956	0.961	0.967	0.972	0.978	0.983	0.989	0.994
35	0.064	0.936	0.941	0.947	0.952	0.957	0.963	0.968	0.973	0.979	0.984	0.989	0.995
36	0.062	0.938	0.943	0.948	0.953	0.959	0.964	0.969	0.974	0.979	0.984	0.990	0.995
37	0.060	0.940	0.945	0.950	0.955	0.960	0.965	0.970	0.975	0.980	0.985	0.990	0.995
38	0.059	0.941	0.946	0.951	0.956	0.961	0.966	0.970	0.975	0.980	0.985	0.990	0.995
39	0.057	0.943	0.948	0.952	0.957	0.962	0.967	0.971	0.976	0.981	0.986	0.990	0.995
40	0.056	0.944	0.949	0.953	0.958	0.963	0.967	0.972	0.977	0.981	0.986	0.991	0.995
41	0.055	0.945	0.950	0.954	0.959	0.963	0.968	0.972	0.977	0.982	0.986	0.991	0.995
42	0.053	0.947	0.951	0.956	0.960	0.965	0.969	0.973	0.978	0.982	0.987	0.991	0.996
43	0.052	0.948	0.952	0.957	0.961	0.965	0.970	0.974	0.978	0.983	0.987	0.991	0.996
44	0.051	0.949	0.953	0.957	0.962	0.966	0.970	0.974	0.979	0.983	0.987	0.991	0.996
45	0.050	0.950	0.954	0.958	0.962	0.967	0.971	0.975	0.979	0.983	0.987	0.992	0.996
46	0.049	0.951	0.955	0.959	0.963	0.967	0.971	0.975	0.980	0.984	0.988	0.992	0.996
47	0.048	0.952	0.956	0.960	0.964	0.968	0.972	0.976	0.980	0.984	0.988	0.992	0.996
48	0.047	0.953	0.957	0.961	0.965	0.969	0.973	0.976	0.980	0.984	0.988	0.992	0.996
49	0.046	0.954	0.958	0.962	0.965	0.969	0.973	0.977	0.981	0.985	0.988	0.992	0.996
50	0.045	0.955	0.959	0.962	0.966	0.970	0.974	0.977	0.981	0.985	0.989	0.992	0.996