

Maloney's ACV Calculator (Basic)

ID	DESCRIPTION	QTY	AGE (YRS.)	UNIT REP COST	1st YR % DEP	SUB YR % DEP	MAX DEP	FLAT%	REP COST EXTENDED	TOTAL DEP	ACV
1	Pair girls pants	9	2	\$30.56	30%	10%	75%	0%	\$275.04	110.02	\$165.02
2	Pair boys jeans	6	2	\$40.00	30%	10%	75%	0%	\$240.00	96.00	\$144.00
3	Sweat shirts	2	1.5	\$37.50	33%	33%	75%	0%	\$75.00	37.13	\$37.87
4	Boys shirts	6	2	\$25.00	33%	33%	75%	0%	\$150.00	99.00	\$51.00
5	T shirts (Polo, Nautica, etc.)	21	2	\$20.00	33%	33%	75%	0%	\$420.00	277.20	\$142.80
6	Sleeping bag	1	2	\$65.00	10%	10%	75%	0%	\$65.00	13.00	\$52.00
7	Nintendo Play Station	1	2	\$200.00	10%	10%	75%	0%	\$200.00	40.00	\$160.00
8	Clock radio	1	3	\$45.00	10%	10%	75%	0%	\$45.00	13.50	\$31.50
9	Trash can	1	2	\$10.00	10%	10%	75%	0%	\$10.00	2.00	\$8.00
10	Trophy	1	1	\$10.00	0%	0%	0%	25%	\$10.00	2.50	\$7.50
11	Framed award certificate	1	1	\$50.00	0%	0%	0%	25%	\$50.00	12.50	\$37.50
12	Gray oriental style area rugs	2	3	\$150.00	20%	20%	90%	0%	\$300.00	180.00	\$120.00
13	Portable radios	2	3	\$250.00	10%	10%	75%	0%	\$500.00	150.00	\$350.00
14	Cherry dining room table plus six chairs	1	8	\$2,100.00	7%	7%	75%	0%	\$2,100.00	1176.00	\$924.00
15	Window blinds for living and dining rooms	1	1	\$1,400.00	5%	5%	75%	0%	\$1,400.00	70.00	\$1,330.00
16	Year supply of disposable contact lenses	1	1	\$280.00	0%	0%	0%	50%	\$280.00	140.00	\$140.00

TOTALS: \$6,120.04 \$2,418.84 \$3,701.20

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The use of Maloney's ACV Calculator for Depreciable Property to which this table applies is applicable only for depreciable property - not for appreciable property. The use of depreciation rates in Cols. 6 - 9 assumes the items were subjected to only normal wear and usage.

Col. 1: Item identification number

Col. 2: Item description

Col. 3: Quantity of identical items. If more than one item, ensure the items are identical, i.e., they must have the same replacement cost, age, life expectancy, and rates of depreciation. If not identical, list as separate line items.

Col. 4: Age. List age in years. Can be listed in tenths, if desired, e.g., 2.5 or 7.2

Col. 5: Replacement cost per item. Current replacement cost to replace the subject property with a new identical item or a new comparable item.

Col. 6: 1st year depreciation rate. This figure comes from the Joint Military/Industry Table of Weights and Depreciation Guide (JMITWDG). Note that some property is deemed to depreciate at a different annual rate the first year of use than in subsequent years.

Col. 7: Subsequent year depreciation rate. This figure comes from the JMITWDG. This figure represents the presumed annual rate of depreciation in the second and subsequent years of use.

Col. 8: Maximum depreciation rate. This figure comes from the JMITWDG. For items that depreciate at an annual rate, this figure represents the maximum amount of depreciation regardless of the number of years the property has been in use. For example, a man's suit can be depreciated to a maximum 75%. In other words, it will always retain 25% of its replacement cost new no matter how old it is.

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Col. 9: Flat depreciation rate. This figure comes from the JMITWDG. Some items are not assigned annual rates of depreciation; rather, they are depreciated at a flat rate. For instance, paperback books are depreciated 50% no matter how old they are.

Col. 10: Replacement cost new extended for the quantity. Total replacement cost new for the quantity of items listed. Mathematically it equates to (column 3) x (column 5).

Col. 11: Total depreciation for quantity. Total amount of depreciation for the quantity of items listed. It takes into account the number of items, the total replacement cost new for the items, and the annual depreciation rates or flat depreciation rate, whichever applies.

Col 12: ACV for the quantity. Actual Cash Value for the quantity of items indicated. ACV equates to the replacement cost new (column 10) minus depreciation (column 11).