



Inspecciones | Valuaciones | Prevención | Ingeniería | Ajustes y peritajes | Capacitación | [www.lea-global.com](http://www.lea-global.com)

Circular 05.22

# TABLA DEPRECIACION ROSS Y HEIDECKE

La fórmula ideada por F. W. Ross (cuyas variables son la edad y vida útil, tuvo en 1935 el aporte de Heidecke (o Heideck) quien incorporó un coeficiente para contemplar el estado de mantenimiento.

Se trata de una curva que promedia una depreciación lineal con una depreciación parabólica (es decir que tiene una depreciación más lenta en los primeros años de vida y más rápida al final)

La fórmula que se aplica para la depreciación física es la siguiente:

$$Va = Vre - (Vre - Vr) K$$

Donde,

- Va: valor depreciado (valor actual)
- Vre: valor de reposición o costo de reposición a nuevo
- Vr: valor residual
- K: coeficiente según porcentaje de vida transcurrida y estado. Tabla de Ross-Heidecke.

**Primera fila,** determina el estado del bien según el siguiente orden:

- 1 - EXCELENTE
- 2 - MUY BUENA
- 3 - BUENA
- 4 - NORMAL
- 5 - REGULAR
- 6 - MALO
- 7 - MUY MALO
- 8 - DEMOLICION
- 9 - IRRECUPERABLE

**Primera columna** determina el porcentaje de vida transcurrida con relación a la vida útil del bien. El valor obtenido en la tabla debe dividirse por cien para obtener el coeficiente K.

%	1	2	3	4	5	6	7	8	9
0	0.000	0.032	2.520	8.090	18.100	33.200	52.600	75.200	100.000
1	0.505	0.537	3.010	8.550	18.510	33.540	52.840	75.320	100.000
2	1.020	1.052	3.510	9.030	18.940	33.890	53.090	75.450	100.000
3	1.545	1.577	4.030	9.510	19.370	34.230	53.340	75.580	100.000
4	2.080	2.111	4.550	10.000	19.800	34.590	53.590	75.710	100.000
5	2.625	2.656	5.080	10.500	20.250	34.950	53.840	75.850	100.000
6	3.180	3.211	5.620	11.010	20.700	35.320	54.110	75.990	100.000
7	3.745	3.776	6.170	11.530	21.170	35.700	54.380	76.130	100.000
8	4.320	4.351	6.730	12.060	21.640	36.090	54.650	76.270	100.000
9	4.905	4.935	7.300	12.600	22.120	36.480	54.930	76.410	100.000
10	5.500	5.530	7.880	13.150	22.600	36.870	55.210	76.560	100.000
11	6.105	6.135	8.470	13.700	23.100	37.270	55.490	76.710	100.000
12	6.720	6.750	9.070	14.270	23.610	37.680	55.780	76.860	100.000
13	7.345	7.375	9.680	14.840	24.120	38.100	56.080	77.020	100.000
14	7.980	8.009	10.300	15.420	24.630	38.520	56.380	77.180	100.000
15	8.625	8.654	10.930	16.020	25.160	38.950	56.690	77.340	100.000
16	9.280	9.309	11.570	16.620	25.700	39.390	57.000	77.500	100.000
17	9.945	9.974	12.220	17.230	26.250	39.840	57.310	77.660	100.000
18	10.620	10.649	12.870	17.850	26.800	40.290	57.630	77.830	100.000
19	11.305	11.333	13.540	18.480	27.360	40.750	57.960	78.000	100.000
20	12.000	12.028	14.220	19.120	27.930	41.220	58.290	78.170	100.000
21	12.705	12.733	14.510	19.770	28.510	41.690	58.620	78.350	100.000
22	13.420	13.448	15.600	20.420	29.090	42.160	58.960	78.530	100.000
23	14.145	14.173	16.310	21.090	29.680	42.650	59.300	78.710	100.000

24	14.830	14.907	17.030	21.770	30.280	43.140	59.650	78.890	100.000
25	15.625	15.652	17.750	22.450	30.890	43.640	60.000	79.070	100.000
26	16.380	16.407	18.490	23.140	31.510	44.140	60.360	79.260	100.000
27	17.145	17.171	19.230	23.850	32.140	44.650	60.720	79.450	100.000
28	17.920	17.956	19.990	24.560	32.780	45.170	61.090	79.640	100.000
29	18.705	18.731	20.750	25.280	33.420	45.690	61.460	79.840	100.000
30	19.500	19.526	21.530	26.010	34.070	46.220	61.840	80.040	100.000
31	20.305	20.330	22.310	26.750	34.730	46.760	62.220	80.240	100.000
32	21.120	21.155	23.110	27.500	35.400	47.310	62.610	80.440	100.000
33	21.945	21.970	23.900	28.260	36.070	47.860	63.000	80.640	100.000
34	22.780	22.805	24.730	29.030	36.760	48.420	63.400	80.850	100.000
35	23.625	23.649	25.550	29.800	37.450	48.980	63.800	81.060	100.000
36	24.480	24.504	26.380	30.590	38.150	49.550	64.200	81.270	100.000
37	25.345	25.349	27.230	31.380	38.860	50.130	64.610	81.480	100.000
38	26.220	26.244	28.080	32.190	39.570	50.710	65.030	81.700	100.000
39	27.105	27.128	28.940	33.000	40.300	51.300	65.450	81.920	100.000
40	28.000	28.023	29.810	33.820	41.030	51.900	65.870	82.140	100.000
41	28.905	28.928	30.700	34.660	41.770	52.510	66.300	82.370	100.000
42	29.820	29.842	31.590	35.500	42.520	53.120	66.730	82.600	100.000
43	30.745	30.767	32.490	36.350	43.280	53.740	67.170	82.830	100.000
44	31.680	31.702	33.400	37.210	44.050	54.360	67.610	83.060	100.000
45	32.625	32.646	34.320	38.080	44.820	54.990	68.060	83.290	100.000
46	33.580	33.601	35.250	38.950	45.600	55.630	68.510	83.530	100.000
47	34.545	34.566	36.190	39.840	46.390	56.280	68.970	83.770	100.000
48	35.520	35.541	37.140	40.740	47.190	56.930	69.430	84.010	100.000
49	36.505	36.525	38.100	41.640	48.000	57.590	69.900	84.250	100.000
50	37.500	37.520	39.070	42.560	48.810	58.250	70.370	84.500	100.000
51	38.505	38.525	40.050	43.480	49.630	58.920	70.850	84.750	100.000
52	39.520	39.539	41.040	44.410	50.460	59.600	71.330	85.000	100.000
53	40.545	40.564	42.040	45.350	51.300	60.280	71.820	85.250	100.000
54	41.580	41.599	43.050	46.300	52.150	60.970	72.310	85.510	100.000
55	42.625	42.643	44.070	47.260	53.010	61.670	72.800	85.770	100.000
56	43.680	43.698	45.100	48.240	53.870	62.380	73.300	86.030	100.000
57	44.745	44.763	46.140	49.220	54.740	63.090	73.810	86.290	100.000
58	45.820	45.837	47.190	50.200	55.620	63.810	74.320	86.560	100.000
59	46.905	46.922	48.250	51.200	55.610	64.530	74.830	86.830	100.000
60	48.000	48.017	49.320	52.200	57.410	65.260	75.350	87.100	100.000
61	49.105	49.121	50.390	53.220	58.320	66.000	75.870	87.380	100.000
62	50.220	50.236	51.470	54.250	59.230	66.750	76.400	87.660	100.000
63	51.345	51.361	52.570	55.280	60.150	67.500	76.940	87.940	100.000
64	52.480	52.495	53.680	56.320	61.080	68.260	77.480	88.220	100.000
65	53.625	53.640	54.800	57.380	62.020	69.020	78.020	88.500	100.000
66	54.780	54.794	55.930	58.440	62.960	69.790	78.570	88.790	100.000
67	55.945	55.959	57.060	59.510	63.920	70.570	79.120	89.080	100.000
68	57.120	57.134	58.200	60.590	64.880	71.360	79.680	89.370	100.000

69	58.305	58.318	59.360	61.680	65.850	72.150	80.240	89.660	100.000
70	59.500	59.513	60.520	62.780	66.830	72.950	80.800	89.960	100.000
71	60.705	60.718	61.700	63.880	67.820	73.750	81.370	90.260	100.000
72	61.920	61.932	62.880	65.000	68.810	74.560	81.930	90.560	100.000
73	63.145	63.157	64.080	66.130	69.810	75.380	82.530	90.860	100.000
74	64.380	64.391	65.280	67.260	70.830	76.210	83.120	91.170	100.000
75	65.625	65.636	66.490	68.400	71.850	77.040	83.710	91.470	100.000
76	66.880	66.891	67.710	69.560	72.870	77.880	84.300	91.780	100.000
77	68.145	68.155	68.950	70.720	73.910	78.720	84.900	92.100	100.000
78	69.420	69.430	70.190	71.890	74.950	79.570	85.500	92.420	100.000
79	70.705	70.714	71.440	73.070	76.010	80.430	86.110	92.740	100.000
80	72.000	72.009	72.710	74.270	77.070	81.300	86.730	93.060	100.000
81	73.305	73.314	73.980	75.470	78.140	82.170	87.350	93.380	100.000
82	74.620	74.628	75.260	76.670	79.210	83.050	87.970	93.700	100.000
83	75.945	75.953	76.560	77.890	80.300	83.930	88.600	94.030	100.000
84	77.280	77.287	77.850	79.120	81.390	84.820	89.230	94.360	100.000
85	78.625	78.632	79.160	80.350	82.490	85.720	89.870	94.700	100.000
86	79.980	79.986	80.480	81.600	83.600	86.630	90.510	95.050	100.000
87	81.345	81.351	81.820	82.850	84.720	87.540	91.160	95.350	100.000
88	82.720	82.725	83.160	84.120	85.850	88.460	91.810	95.720	100.000
89	84.105	84.110	84.510	85.390	86.980	89.380	92.470	96.060	100.000
90	85.500	85.505	85.870	86.670	88.120	90.310	93.130	96.400	100.000
91	86.905	86.909	87.230	87.960	89.270	91.250	93.790	96.750	100.000
92	88.320	88.324	88.610	89.260	90.430	92.200	94.460	97.100	100.000
93	89.745	89.748	90.000	90.570	91.590	93.150	95.140	97.450	100.000
94	91.180	91.183	91.400	91.890	92.770	94.110	95.820	97.810	100.000
95	92.625	92.627	92.810	93.220	93.960	95.070	96.500	98.170	100.000
96	94.080	94.082	94.560	94.560	95.150	96.040	97.190	98.530	100.000
97	95.545	95.546	95.660	95.910	96.450	97.020	97.890	98.890	100.000
98	97.020	97.021	97.100	97.260	97.560	98.010	98.590	99.260	100.000
99	98.505	98.505	98.540	98.630	98.780	99.000	99.290	99.630	100.00