

Paul Robbins training and consultancy

Management Accounting – Costing

Long Term Decision Making

Discount Factors Table

Year	5%	6%	8%	10%
0	1.00000	1.00000	1.00000	1.00000
1	0.95238	0.94340	0.92593	0.90909
2	0.90703	0.89000	0.85734	0.82645
3	0.86384	0.83962	0.79383	0.75131
4	0.82270	0.79209	0.73503	0.68301
5	0.78353	0.74726	0.68058	0.62092
6	0.74622	0.70496	0.63017	0.56447
7	0.71068	0.66506	0.58349	0.51316
8	0.67684	0.62741	0.54027	0.46651
9	0.64461	0.59190	0.50025	0.42410
10	0.61391	0.55839	0.46319	0.38554