# AN EMPIRICAL INVESTIGATION OF THE VALIDITY OF HISTORICAL COST/CONSTANT DOLLAR DATA ESTIMATION MODELS

By

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# CHAPTER I

# INTRODUCTION AND NATURE OF PROBLEM

## Introduction

Statement of Financial Accounting Standards Number 33 (SFAS No. 33), "Financial Reporting and Changing Prices," was issued by the Financial Accounting Standards Board in September of 1979. The Statement represents a significant development in the history of modern financial accounting and reporting in the United States. SFAS No. 33 is the first generally accepted accounting principle (GAAP) requiring disclosure of inflationary effects on a company's financial position and results of operations.

SFAS No. 33 requires two supplementary income disclosures, one dealing with the effects of general inflation (historical cost/constant dollar accounting), the other dealing with the effects of specific price changes (current cost accounting). The provisions of the Statement apply only to certain large public enterprises.

Several authors have developed models which generate surrogate historical cost/constant dollar data directly from information available in historical cost financial statements. Due to the past unavailability of actual historical cost/constant dollar data, meaningful validation of the models has not been possible. Nevertheless, data produced by the models have been relied on in a number of research efforts.

The historical cost/constant dollar disclosures made pursuant to SFAS No. 33 have provided the first comprehensive data base against which to test the validity of the estimation models. The present dissertation reports the results of empirical research which compared model generated historical cost/constant dollar data to actual historical cost/constant dollar data presented pursuant to SFAS No. 33.

## Historical Perspective

The present section highlights significant developments in the history of inflation accounting in America. The background information provides an indication of the difficulties which have been encountered in attempting to develop acceptable inflation accounting methods, and provides evidence regarding the existence of divergent opinions on how best to account for the effects of inflation. The historical perspective, therefore, provides evidence that inflation accounting is not a well settled issue and that there is a great need for additional research on the topic (such as the present study).

Problematic to basic financial accounting data is the existence of an unstable monetary unit as a basis for measurement. The problem has long been recognized by accountants. As early as 1922, Professor William Paton (1973, p. 427) indicated that, because of changes in the general purchasing power of the dollar, comparisons of accounting statements over time tended to be misleading.

In 1936, H. W. Sweeney challenged the assumption that the monetary unit was a stable basis for measurement. He presented the first American work which included details of general price-level adjusted financial statements.

During the inflationary period following World War II, articles including discussions of the accounting problems associated with price-level changes flourished. The Committee on Accounting Procedure of the American Institute of Certified Public Accountants (AICPA, 1953) also addressed the problem. The Committee was primarily concerned with determining the appropriate amount of depreciation to charge against income during times of rising prices. The Committee concluded that charges to depreciation in the basic financial statements should be based on historical cost; however, supplementary disclosures indicating inflationary effects were encouraged.

The American Accounting Association (AAA) was also concerned with the accounting implication of a changing price-level. In 1951, the AAA released Supplementary Statement Number 2, "Price-Level Changes and Financial Statements." The publication included a description of some of the steps necessary to prepare general price-level adjustments. During the same time period the AAA also conducted several case studies on general price-level adjustments.

Despite the attention given general purchasing power accounting, no comprehensive discussion of the steps necessary to generate a complete set of general price-level adjusted financial statements was published (except for Sweeney's book of 1936). In 1955, Corbin attempted to alleviate the deficiency with an article entitled "A Case Study of Price-Level Adjustments." The article presented a complete general price-level restatement of a retail store's basic financial statements.

Accounting Research Study Number 6, "Reporting the Financial Effects of Price-Level Changes," was published by the AICPA in 1963.

In 1969, The AICPA's Accounting Principles Board (APB) issued APB Statement Number 3, "Financial Statements Restated for General Price-Level Changes." ARS No. 6 and APB Statement No. 3 contained discussions of theoretical and practical aspects of preparing and presenting general price-level information. APB Statement No. 3 included a recommendation that general price-level information be presented as a supplement to basic historical cost financial statements. However, few companies followed the APB's recommendation.

Inflation became a persistent problem in the early 1970's and the accounting profession had not provided a viable reporting requirement to account for inflation's impact. As such, the newly formed Financial Accounting Standards Board (FASB) placed the problem of accounting for the effects of inflation high on its agenda of items for consideration. On February 15, 1974, an FASB Discussion Memorandum (FASB, 1974a), "Reporting the Effects of General Price-Level Changes in Financial Statements," was issued. An FASB Exposure Draft (FASB, 1976), "Financial Reporting in Units of General Purchasing Power," was issued the following December. The Exposure Draft included a proposal to establish supplementary general purchasing power (price-level adjusted) disclosure requirements for specified financial information.

A number of criticisms were leveled against general purchasing power accounting during the same time period. The criticisms maintained that measurements of the effect of general inflationary impacts on a business were meaningless because inflation affected different businesses in different ways. Hence, argument evolved contending that general purchasing power data provided little useful

information for predicting earnings and cash flows of a specific business.

In an effort to overcome perceived shortcomings, and as the result of numerous individual research activities, alternative accounting schemes (and combinations of schemes) were proposed to attempt to deal with the accounting problems created by inflation. The alternative schemes were generally of a "current cost" or "replacement cost" composition, the details of which are not developed here. During March of 1976, in an action basically independent of the FASB project, the Securities and Exchange Commission (SEC) issued Accounting Series Release Number 190 (ASR 190). ASR 190 included a requirement that certain publicly held companies disclose specified replacement cost information in annual reports filed with the SEC.

Because of the controversy surrounding the entire issue of inflation accounting and because of the uncertainty and lack of understanding regarding the preparation, use, and need for general purchasing power information, the FASB formally deferred action on its Exposure Draft on general purchasing power in June of 1976. The Board indicated that it would resume consideration of the problem once further progress had been made on its project of developing a conceptual framework for financial accounting and reporting.

The Board did continue, however, with a research project on general purchasing power accounting. The project consisted of the FASB enlisting 101 companies to conduct field tests of the general purchasing power accounting techniques proposed in the Exposure Draft. In May, 1977, the FASB released a report containing a discussion of

the problems encountered and special techniques utilized in applying the Exposure Draft to the field test companies. The FASB Research Report (FASB, May, 1977), "Field Tests of Financial Reporting in Units of General Purchasing Power," also contained a summary of the financial statement effects of applying the specified restatement techniques of the Exposure Draft.

Over the period from June, 1976, when the Board deferred action on the general purchasing power Exposure Draft, until December of 1978, the FASB continued with research efforts aimed at developing a conceptual framework for financial accounting and reporting. Two particularly significant publications were issued on December 2, 1976. The first publication, Tentative Conclusions on Objectives of Financial Statements of Business Enterprises (FASB, December, 1976b), contained an indication that financial reporting information should provide information that is useful in assessing cash flow prospects and evaluating management stewardship. The other publication, "Conceptual Framework for Financial Accounting and Reporting: Elements of Financial Statements and Their Measurements" (FASB, December 1976a), included a discussion of various units of measurement and attributes to be measured in financial reporting.

The net result of research on a conceptual framework was the issuance of the first FASB Concepts Statement (FASB, December, 1978a), "Objectives of Financial Reporting by Business Enterprises," which culminated with the conclusion that:

> financial reporting should provide information to help investors, creditors, and others assess the amounts, timing, and uncertainty of prospective net cash inflows to the enterprise (paragraph 37). It also calls for the provision of information about the economic resources of an enter-

> prise in a manner that provides direct and indirect evidence of cash flow potential (paragraph 40 and 41) and it concludes that management is accountable to the owners for 'protecting them to the extent possible from unfavorable economic impacts of factors in the economy such as inflation or deflation' (paragraph 50) (FASB, 1979b, para. 2).

Based on the objectives set forth in FASB Concepts Statement No. 1, the Board issued an FASB Exposure Draft, "Financial Reporting and Changing Prices" (FASB, 1978b). The Exposure Draft was followed by another FASB Exposure Draft, "Constant Dollar Accounting" (FASB, 1979a).

The Exposure Drafts provided the foundation for the issuance of SFAS No. 33, "Financial Reporting and Changing Prices." SFAS No. 33 established the first reporting requirements for information on the effects of changing prices.

## Nature Of The Problem

Even though extensive work has been done to determine appropriate financial reporting techniques during times of changing prices, and even though the inadequacies of historical cost accounting have been generally agreed upon, a consensus has not been reached on the financial reporting methods which best relieve the accounting problems associated with an unstable measuring unit. Therefore, SFAS No. 33 requires supplemental disclosure of both historical cost/constant dollar (general purchasing power) information and current cost information. The Board considers SFAS No. 33 to be experimental in nature:

> The measurement and use of information on changing prices will require a substantial learning process on the part of all concerned. The Board makes no pretense of having solved all of the implementation problems. Rather, it encourages experimentation within the guidelines of this Statement and the development of new techniques that fit

> the particular circumstances of the enterprise (FASB, 1979b, para. 14).

and

> The requirement to present information on both a constant dollar basis and a current cost basis provides a basis for studying the usefulness of the two types of information. The Board intends to study the extent to which the information is used, the types of people to whom it is useful, and the purpose for which it is used (FASB, 1979b, para. 15).

Numerous research efforts need to be conducted to assist in determining the relative usefulness and merits of financial information disclosed pursuant to SFAS No. 33. Research efforts should encompass evaluations of the usefulness of the historical cost/constant dollar information and current cost information. Because reporting requirements of SFAS No. 33 are generally phased in, much of the empirical data necessary to facilitate many of the needed research efforts will not become available for several years. For instance, current cost information for fiscal years ending on or after December 25, 1979, but before December 25, 1980, need not be presented until reports for fiscal years ending on or after December 25, 1980, are issued. However, beginning with fiscal years ended on or after December 25, 1979, companies subject to SFAS No. 33 are required to disclose in their annual reports for the same year then ended, (a) information on income on a historical cost/constant dollar basis and (b) the purchasing power gain or loss on net monetary items.

A number of research opportunities exist. Possibilities include market studies aimed at assessing the usefulness or information content of the disclosures, analysis of the relative costs and benefits of the disclosures, and predictive ability studies.

Another useful area of research (the topic of the present research) was to assess the validity of historical cost/constant dollar data estimation techniques. A number of authors, including Davidson and Weil (Davidson, Stickney, and Weil, 1976), Petersen (1973), and Parker (1977), have proposed models which generate surrogate historical cost/constant dollar financial data directly from historical cost basis financial statements.

The data generated by such models have been applied in numerous past research efforts. The validity of the conclusions reached in such research efforts necessarily depended on the validity of the estimation models. Furthermore, if valid, the estimation models may have numerous future applications in accounting research and practice. The implications are more fully developed in Chapter IV.

## Overview Of Subsequent Chapters

Chapter II is a literature review summarizing significant studies which developed or relied on historical cost/constant dollar data estimation models. The description of the research questions, specific details of the Davidson-Weil and Parker models, and other methodological considerations are included in Chapter III. The results and implications are described in Chapter IV. Chapter V contains a summarization of the study and recommendations for further research.

# CHAPTER II

# PRIOR STUDIES

## Introduction

Numerous research studies have been conducted in the area of financial accounting and reporting in an inflationary environment. Several studies incorporated surrogate historical cost/constant dollar data generated by various techniques. The present chapter includes a brief discussion of these techniques.

The estimation models are one specific type of technique used to produce surrogate historical cost/constant dollar data. The present research was primarily concerned with the validity of the estimation models. Therefore, prior studies which developed and/or relied on an estimation model were of particular significance to the present research effort. Accordingly, the present chapter also contains a summarization of previous empirical research utilizing historical cost/constant dollar data estimation models.

The last section of the present chapter contains a discussion of limitations inherent in prior studies which relied on the historical cost/constant dollar data estimation models. The existence of the limitations provided additional justification for the present study.

## Alternative Historical Cost/Constant Dollar Data Empirical Research Techniques

Actual historical cost/constant dollar disclosures, although recommended in pronouncements such as APB Statement No. 3, generally have not been prepared and made available to the public by American companies. There have been a limited number of exceptions. For instance, Continental Oil Company, Gulf Oil Corporation, Indiana Telephone Corporation, Shell Oil Company, Sun Oil Company, and others have presented some historical cost/constant dollar data. In many cases, insignificant detail was provided and/or recommended restatement procedures were not applied (Parker, 1977, p. 84).

In addition to the publicly available data, confidential field tests of historical cost/constant dollar data preparation have been conducted under the auspices of both the APB and FASB. Results of the APB's field test were summarized by Rosenfield (1969). The study was conducted during a period of relatively mild inflation, and included eighteen companies of various size and type. Specific results were not made available. The FASB's field test included 101 companies and was conducted with the cooperation of the Financial Executives Institute and the American Petroleum Institute. Again, specific details of results achieved were not made available.

Due to the absence of an actual historical cost/constant dollar data base, empirical studies necessarily have been limited in scope and reliability. The studies which have been conducted utilized case study, simulation, and especially estimation models to generate the surrogate historical cost/constant dollar data on which they relied.

Jones (1955), Corbin (1955), and Dockweiler (1969) employed case study methodology to produce historical cost/constant dollar financial data. The case study approach allowed the researcher to make detailed observations of the firm which he was studying. While case studies allowed more precise conclusions than either simulation or modeling, a principle limitation was that conclusions which applied to the small sample of firms under observation did not necessarily apply to all firms.

An alternative technique was simulation. Simmons and Gray (1969), Bazley (1972), and Kuzdrall (1975) applied simulation to historical cost/constant dollar data research. Simulation methodology attempted to develop a pattern of real world processes and replicate these processes over a broad base. Simulation techniques were quite sensitive to the accuracy of the pattern on which they relied. Any defects in the pattern resulted in conclusions which possibly lacked realism.

A more popular approach adopted by researchers has been the development and use of historical cost/constant dollar data estimation models. The surrogate historical cost/constant dollar data generated by such models have been used to analyze the impact of historical cost/constant dollar type computations on reported earnings and financial position [Buckmaster and Brooks (1974), Davidson and Weil (1975a, 1975b, 1975c), Davidson, Stickney, and Weil (1976), Parker (1977), Watts and Zimmerman (1978)], to assess the information content of historical cost/constant dollar data [Petersen (1973), Baran, Lakonishok, and Ofer (1980)], to analyze cash flow predictability based on historical cost/constant dollar data [Samuelson (1972)],

to predict business failures [Ketz (1977)], and to assess the extent of inflation's impact on tax rates [Parker (1976)]. To a large extent, the reliability of conclusions reached in studies which relied on an estimation technique depended on the accuracy of the surrogate data produced by the technique.

## Summarization of Prior Studies Which Utilized An Historical Cost/Constant Dollar Data Estimation Model

Since the present research study was primarily concerned with the validity of the estimation models, the following presentation summarizes significant prior studies which utilized historical cost/constant dollar data estimation models.

### Samuelson Study

Samuelson (1972) conducted a study to provide empirical evidence about the relative predictive abilities of historical cost/constant dollar adjusted and unadjusted earnings numbers. His basic methodology was to discount actual net cash flows plus a terminal market value back to base period years in the late 1930's. He then attempted to assess whether the historical cost/constant dollar adjusted earnings numbers or the historical cost earnings numbers provided more predictive ability of the discounted cash flows.

Samuelson generated his historical cost/constant dollar adjusted earnings numbers by developing a set of very basic assumptions (a simplistic model) about the nature of adjustments which actual firms would have made to develop historical cost/constant dollar adjusted

financial statements. A shortcoming to his study was that there was virtually no change in the general price-level experienced immediately before and during the base years of his study. The average difference between historical cost/constant dollar adjusted earnings and historical cost earnings was only 7.6 percent. Because of the behavior of the price-level index during the time period examined, Samuelson's tests were inconclusive.

Petersen Study

Petersen (1973) conducted research to examine whether or not historical cost/constant dollar restatements would have sufficient impact to alter decisions made by users of financial information. To develop surrogate historical cost/constant dollar data, Petersen developed his own computer-based model. The model utilized data readily available in published annual reports.

Based on results achieved by his model, Petersen concluded that historical cost/constant dollar adjustments had a fairly uniform effect over firms. As such, investors may have been able to "adjust" for inflationary effects when using published financial statements. Also, historical cost/constant dollar financial statements resulted in little significant change in orderings of firms based on size and income.

Buckmaster and Brooks Study

Buckmaster and Brooks (1974) developed unique historical cost/constant dollar and current cost adjustment models. They utilized their models to calculate surrogate measures of operating income for

42 companies over a 19 year period.

Buckmaster and Brooks found that historical cost, historical cost/constant dollar, and current cost measurements resulted in substantially different operating incomes. The historical cost income was normally the largest while the pattern of differences between current cost and historical cost/constant dollar incomes varied across industries.

Davidson and Weil Studies

Davidson and Weil (1975a, 1975b, 1975c) (Davidson, Stickney, and Weil, 1976) developed their own historical cost/constant dollar adjustment model. They applied their model in several studies, each of which had the same basic objective; to measure the impact of inflation on earnings and financial position. Davidson and Weil found that income tended to be reduced significantly by general inflationary effects on cost of goods sold and depreciation. The effect was especially pronounced on utility and other capital intensive companies. However, the general inflationary effect on cost of goods sold and depreciation was typically offset by purchasing power gains on net monetary liability positions.

Davidson and Weil found that inflation adjusted income (including purchasing power gains and losses) was 92-100 percent of reported historical cost income. Davidson and Weil utilized large industrial companies in their samples.

Parker Studies

Parker (1977) also developed a historical cost/constant dollar

data estimation model. He employed his model to analyze the effects on 1974 income and financial position for 1050 companies. Parker's model was unique in that all information necessary to operate the model was available on COMPUSTAT files.

In summary, Parker found that inflationary effects varied among individual firms and between industry groups. Overall, however, income tended to be significantly reduced by inflationary effects on depreciation and cost of goods sold. The reduction was mostly offset by the purchasing power gain on the net monetary liability position maintained by most firms in the study.

Parker (1976) also utilized his historical cost/constant dollar data estimation model to demonstrate the divergence in tax rates based on inflation adjusted income versus historical cost income. Utilizing a 1050 firm sample, he found that, on average, the adjusted tax rate was 101 percent of the historical cost based tax rate. However, the average was not representative; the ratio of adjusted tax rate to historical cost tax rate varied across industry groups from .51 to 1.55. Therefore, the author suggested that the tax burden did not fall equitably among business firms.

Watts and Zimmerman Study

Watts and Zimmerman (1978) utilized the Davidson-Weil model in research which they were conducting to analyze the motivations behind a firm's lobbying efforts before various standard and legislative setting bodies. They used the Davidson-Weil model to analyze the impact on earnings of historical cost/constant dollar type disclosures. They then associated the earnings impact on individual firms with that

firm's lobbying efforts regarding potential FASB mandated historical cost/constant dollar adjustment requirements. In brief, they found that firms whose income increased as a result of historical cost/constant dollar adjustment opposed the imposition of such a reporting requirement. The position taken by firms whose income declined as a result of historical cost/constant dollar adjustment depended on other considerations (i.e., total assets). The basic implication was that firms tended to oppose reporting standards which resulted in higher reported income and thus higher taxes and perhaps more regulation.

Baran, Lakonishok, and Ofer Study

Baran, Lakonishok, and Ofer (1980) utilized a historical cost/constant dollar data estimation model (similar to Parker's model) to develop data used in a research effort to evaluate the information content of historical cost/constant dollar earnings. The researchers measured information content based on the degree of association between systematic market risk and alternative accounting measures (i.e., historical cost vs. historical cost/constant dollar). For the 242 firms examined, they found support for the hypothesis that historical cost/constant dollar adjusted data did contain information not already included in historical cost disclosures.

## Limitation of Prior Studies

Lacking an actual historical cost/constant dollar data base, researchers have been unable to perform meaningful validation of the various historical cost/constant dollar data estimation models. Researchers have not been oblivious to the limitation. Petersen

(1973, p. 36) wrote that "a limited amount of information is available on which to base an evaluation of a procedure of the kind described in this paper." He attempted to validate his model by testing it against a limited amount of data provided by Rosenfield (1969) and McKenzie (1970). The McKenzie data consisted of nine general price-level adjusted balance sheets which were prepared from Civil Aeronautics Board data. Petersen (1973) recognized shortcomings of his limited validation effort, but concluded that:

> Based on this analysis and other inquiry, the procedure was judged a satisfactory estimator of general price-level restated financial information and is the basis for the research reported in the remainder of this paper. (p. 36)

Parker (1976) noted the problems he encountered in validation of his model:

> Hence, the obvious question is to ask how well restatement procedures employed accomplished this task. Unfortunately, information needed to answer this question directly is not readily available . . . Thus, comparing the data developed in this study with that actually reported in the real world is not a viable means of testing the appropriateness of the approximation techniques applied to companies of this study. (p. 84)

Parker satisfied himself as to the appropriateness of his estimation model by comparing the results he achieved with those achieved by another estimation model, the Davidson-Weil model. He emphasized, however, "that comparing the approximations of the current study with those produced by the Davidson and Weil does not prove or disprove the accuracy of either set of estimates since neither constitutes reality." (Parker, 1977, p. 84). The model developed by Davidson and Weil was also not subjected to rigorous validation. Davidson and Weil (Davidson, Stickney, and Weil, 1976, chapter 8) attempted to validate their model by comparing the results that they achieved with the

actual data prepared and presented by ten companies (three of which were fictitious companies). The authors were reasonably satisfied with the results of their model, but cautioned that their model was not rigorously tested.

While a number of other historical cost/constant dollar data estimation models were available, Ketz (1978, p. 953) concluded that the Petersen, Parker, and Davidson-Weil models were the most comprehensive. Ketz desired to validate these models but lacked a comprehensive body of actual historical cost/constant dollar data against which to compare results achieved by the models. Because it was the "only tractable data available" (1978, p. 955), Ketz employed historical cost/constant dollar data developed by McKenzie (1970). There were several problems with the McKenzie data: the McKenzie study encompassed only balance sheet data, the study covered the years of 1958-1967 during which only mild inflation was experienced, the data applied only to the airline industry, the data were generated by and from sources external to the airline companies themselves, the sample was small and non-random, and meaningful statistical analysis of the results was not possible. Thus, the Ketz study suffered from several deficiencies. However, based on his restricted study, Ketz concluded that all three models produced fairly accurate surrogate historical cost/constant dollar data.

## Summary

The present chapter included a description of various techniques for developing surrogate historical cost/constant dollar data, included a summary of past empirical research which utilized historical

cost/constant dollar data estimation models, and contained a discussion of the limitations inherent in prior studies which relied on the historical cost/constant dollar data estimation models. The objective of the present research was to utilize data which companies presented pursuant to SFAS No. 33 in order to examine the validity of historical cost/constant dollar data estimation models. The study provided evidence regarding the validity of conclusions reached in the past studies which relied on historical cost/constant dollar data estimation models. The following chapter contains a description of the study's formal research questions and methodology employed in answering those questions.

# CHAPTER III

# RESEARCH QUESTIONS AND METHODOLOGY

## Introduction

The purpose of the present chapter is to present the research questions addressed in this study and to explain the methodology utilized in answering those questions. The research questions pertained to measuring the mean percentage difference between various surrogate historical cost/constant dollar data and corresponding actual historical cost/constant dollar data. The basic methodology incorporated was to generate surrogate historical cost/constant dollar data directly from comparative historical cost financial statements by applying two unique estimation models. The surrogate data were then compared to actual historical cost/constant dollar data presented pursuant to SFAS No. 33. Statistics to measure mean percentage differences between estimated and actual data were calculated.

The first major section of the present chapter contains a description of the research questions. The next major section contains an explanation of the methodology utilized in answering those questions. The methodology section contains a brief outline of SFAS No. 33 mandated disclosure requirements, details of the Davidson-Weil and Parker models, a description of special problems encountered in applying the models, a profile of the companies whose data were

analyzed in this study, and a description of the statistical analysis techniques utilized in the study.

## Research Questions

The basic objective of the present research was to measure differences between specified historical cost/constant dollar data derived from certain of the estimation models and the actual historical cost/constant dollar data presented pursuant to reporting requirements of SFAS No. 33. As developed later in the chapter, methodological considerations resulted in a more specifically defined objective. The specific objective of the present research was to measure differences between historical cost/constant dollar data (cost of goods sold, depreciation expense, and purchasing power gain/loss) derived from the Davidson-Weil and Parker estimation models and the corresponding actual historical cost/constant dollar data presented pursuant to reporting requirements of SFAS No. 33.

As developed later in the chapter, selected Fortune (1979a, 1979b) identified companies were surveyed to obtain necessary empirical data. Since data for almost all firms in the study frame were acquired, descriptive rather than inferential statistical techniques were utilized. Therefore, rather than stating a formal test of hypothesis, series of research questions were posed. Research questions pertaining to the mean percentage differences between surrogate and actual historical cost/constant dollar data were raised for both models (Davidson-Weil and Parker), across several different industry groups (industrial, banking, utility, transportation, retail), and on several financial statement items (i.e., cost of goods sold, depreciation

expense, and purchasing power gain/loss). Research questions also pertained to the relative accuracy of specific adjustment routines of each model.

Of the industry groups included in the study, cost of goods sold was a relevant amount only for industrial and retail companies. Therefore, research questions concerning the ability of the models to estimate historical cost/constant dollar cost of goods sold were raised only for industrial and retail companies:

Research Question 1

> For industrial and retail companies, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 2

> For industrial and retail companies, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Each of the immediately preceding research questions was dichotomized to reflect an interest in the performance of the models for specific industry groups:

Research Question 3

> For industrial companies, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 4

> For industrial companies, what was the mean percentage difference between estimated historical cost/constant dollar

cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 5

For retail companies, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 6

For retail companies, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

In addition to examining the accuracy of cost of goods sold estimates by industry group, the relative accuracy of specific cost of goods sold adjustment routines within each model was determined. The specific routine utilized depended on a company's inventory valuation technique (i.e., first-in-first-out, etc.). Therefore, the following research questions were posed:

Research Question 7

For those industrial and retail companies which used the first-in-first-out inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 8

For those industrial and retail companies which used the first-in-first-out inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pur-

suant to reporting requirements of SFAS No. 33?

Research Question 9

For those industrial and retail companies which used the last-in-first-out inventory valuation technique (where the carrying value of inventory increased during the year), what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 10

For those industrial and retail companies which used the last-in-first-out inventory valuation technique (where the carrying value of inventory increased during the year), what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 11

For those industrial and retail companies which used the last-in-first-out inventory valuation technique (where the carrying value of inventory decreased during the year), what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 12

For those industrial and retail companies which used the last-in-first-out inventory valuation technique (where the carrying value of inventory decreased during the year), what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 13

For those industrial and retail companies which used the lower-of-cost-or-market inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived

from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 14

For those industrial and retail companies which used the lower-of-cost-or-market inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 15

For those industrial and retail companies which used the average inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 16

For those industrial and retail companies which used the average inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 17

For those industrial and retail companies which used the specific identification inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 18

For those industrial and retail companies which used the specific identification inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts

presented pursuant to reporting requirements of SFAS No. 33?

Research Question 19

For those industrial and retail companies which used the retail inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 20

For those industrial and retail companies which used the retail inventory valuation technique, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 21

For those industrial and retail companies which used both first-in-first-out and last-in-first-out (mixed) inventory valuation techniques, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 22

For those industrial and retail companies which used both first-in-first-out and last-in-first-out (mixed) inventory valuation techniques, what was the mean percentage difference between estimated historical cost/constant dollar cost of goods sold amounts derived from the Parker model and corresponding actual historical cost/constant dollar cost of goods sold amounts presented pursuant to reporting requirements of SFAS No. 33?

Of the industry groups included in the study, depreciation expense was material only for industrial, utility, transportation, and retail companies. Therefore, research questions pertaining to the ability of the models to estimate historical cost/constant dollar

depreciation expense were raised only for industrial, utility, transportation, and retail companies:

Research Question 23

> For industrial, utility, transportation, and retail companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 24

> For industrial, utility, transportation, and retail companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Each of the immediately preceding research questions was refined to reflect an interest in the performance of the models for specific industry groups:

Research Question 25

> For industrial companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 26

> For industrial companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 27

> For utility companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil

model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 28

For utility companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 29

For transportation companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 30

For transportation companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 31

For retail companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 32

For retail companies, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

In addition to examining the accuracy of depreciation expense estimates by industry group, observing the relative accuracy of

specific depreciation expense adjustment routines within each model was of interest. The specific routine utilized depended on a company's depreciation method (i.e., straight-line, etc.). Therefore, the following research questions were posed:

Research Question 33

> For those industrial, utility, transportation, and retail companies which used the straight-line depreciation method, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 34

> For those industrial, utility, transportation, and retail companies which used the straight-line depreciation method, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 35

> For those industrial, utility, transportation, and retail companies which used the double-declining balance depreciation method, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 36

> For those industrial, utility, transportation, and retail companies which used the double-declining balance depreciation method, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 37

> For those industrial, utility, transportation, and retail companies which used the sum-of-the-year's digits depreciation method, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Davidson-Weil model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 38

> For those industrial, utility, transportation, and retail companies which used the sum-of-the-year's digits depreciation method, what was the mean percentage difference between estimated historical cost/constant dollar depreciation expense amounts derived from the Parker model and corresponding actual historical cost/constant dollar depreciation expense amounts presented pursuant to reporting requirements of SFAS No. 33?

Purchasing power gains or losses were disclosed by all companies included in the study. Therefore, research questions pertaining to the ability of the models to estimate the purchasing power gain or loss excluded none of the industry groups examined in the study. The Davidson-Weil and Parker models employed identical methodology for estimating the purchasing power gain or loss. Because the adjustment methodologies were identical, all of the research questions pertaining to the purchasing power gain/loss simultaneously addressed both models.

Research Question 39

> For industrial, banking, utility, transportation, and retail companies, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

The immediately preceding research question was refined to reflect an interest in the performance of the models for each industry

group:

Research Question 40

> For industrial companies, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 41

> For banking companies, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 42

> For utility companies, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 43

> For transportation companies, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 44

> For retail companies, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

A potential distortion was introduced into the calculation of the mean percentage difference between estimated and actual purchasing power gains and losses. The potential distortion arose because,

for companies with relatively small purchasing power gains and losses, even small absolute differences between estimated and actual purchasing power gains and losses resulted in large percentage differences (i.e., a difference of $1 million between an estimated and actual purchasing power gain resulted in a 100 percent deviation for a company with an actual purchasing power gain of $1 million, but only a one percent deviation for a company with a purchasing power gain of $100 million). However, the amount of the purchasing power gain or loss was not necessarily related to company size (i.e., in the preceding example, the company with the $1 million purchasing power gain may very well have been the larger company). Based on a review of all companies included in the study, $10 million was arbitrarily selected as a level beyond which a purchasing power gain or loss would not be considered as a relatively small amount. The following research question was posed for the group of companies which had purchasing power gains and losses in excess of $10 million:

Research Question 45

> For those industrial, banking, utility, transportation, and retail companies with purchasing power gains and losses in excess of $10 million, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

The immediately preceding research question was refined to reflect an interest in each specific industry group.

Research Question 46

> For those industrial companies with purchasing power gains or losses in excess of $10 million, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker

models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 47

For those banking companies with purchasing power gains or losses in excess of $10 million, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 48

For those utility companies with purchasing power gains or losses in excess of $10 million, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 49

For those transportation companies with purchasing power gains or losses in excess of $10 million, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

Research Question 50

For those retail companies with purchasing power gains or losses in excess of $10 million, what was the mean percentage difference between estimated purchasing power gain/loss amounts derived from the Davidson-Weil and Parker models and corresponding actual purchasing power gain/loss amounts presented pursuant to reporting requirements of SFAS No. 33?

All of the research questions are answered in Chapter IV.

Additional descriptive statistics are also provided.

# Methodology

## SFAS No. 33 Mandated Disclosures

The minimum historical cost/constant dollar disclosures of SFAS No. 33 require calculating adjusted amounts for property, plant, and equipment; inventory; depreciation; and cost of goods sold. The computation of a purchasing power gain or loss is also required. Of the adjusted amounts, depreciation, cost of goods sold, and the purchasing power gain/loss must be disclosed. Such disclosure is termed partial restatement. Companies may, as an option, disclose a complete set of historical cost/constant dollar financial statements. Such disclosure is termed comprehensive restatement.

Computation of the actual historical cost/constant dollar data may involve detailed computation; however, where feasible, the FASB encourages innovativeness and utilization of reasonable simplification techniques. SFAS No. 33 includes a description of steps necessary in the restatement process. As a general rule, the calculations are straightforward but require access to records underlying the basic financial statements. The estimation models, on the other hand, do not require access to underlying financial records. Estimated data are generated exclusively from basic published historical cost financial statements.

## The Models

Of the models considered to be most complete (Ketz, 1978, p. 953), the Petersen and Davidson-Weil models have been termed theoretical while Parker has been classified as a practical model because it

invoked fewer broad assumptions (Ketz, 1978, p. 953). An attempt to validate all three models would have been desirable; however, the Petersen model presented several problems. The primary problem was that the model was rather elaborate, requiring collection of data beyond that normally found in one year's comparative financial statements. Obtaining such extensive data for a significant number of companies was not a feasible option. Since the Davidson-Weil model was also a "theoretical" model, eliminating the Petersen model from the present validation study did not impose a serious limitation. Therefore, only the validity of the Parker (practical) and Davidson-Weil (theoretical) models were examined.

The following is a presentation of applicable portions of the basic methodology of the Davidson-Weil model, as adapted from Inflation Accounting: A Guide for the Accountant and the Financial Analyst (Davidson, Stickney, and Weil, 1976), and the Parker model, as adapted from an article entitled, "Impact of Price-Level Accounting" (Parker, 1977). Certain modifications were necessary to cause the models to conform to SFAS No. 33. For instance, one change involved the choice of a price-level adjustment index. To be consistent with SFAS No. 33 the Consumer Price Index (CPI) was employed throughout the present research, irrespective of the index specified by the specific model. Also, to be consistent with partial restatement requirements of SFAS No. 33, only the ability of the models to estimate adjusted cost of goods sold, adjusted depreciation expense, and the purchasing power gain/loss was examined. As specified by partial requirements of SFAS No. 33, adjustment was to average-for-the-year constant dollars. Where other changes were made, they are

clearly noted.

A listing of the Fortran computer program developed especially for the present study is included in Appendix A. Appendix B contains a listing of the computer generated output produced by the Fortran program when the program was applied to the companies analyzed in the study.

## Davidson-Weil Model

Cost of Goods Sold Adjustment. The Davidson-Weil model provides five unique routines for estimating historical cost/constant dollar cost of goods sold. The routines rest on the assumption that purchases and general price-level changes occur uniformly throughout each year. The selection of a specific routine depends on the inventory valuation technique used by a company.

For companies which use first-in-first-out (FIFO) or specific identification (or which simply identify their inventory valuation technique to be "lower-of-cost-or-market"), the following protrays the basic Davidson-Weil estimate of historical cost/constant dollar cost of goods sold:

Step No. 1

Estimate the percentage of the prior year's general price-level change for which the current year's beginning inventory must be adjusted:

$$C = \frac{1}{2}\left[1 - \frac{COGS_t - BI_t}{Purchases_t}\right]$$

where:

$C$ = the percentage of the prior year's (t-1) general price-level change for which $BI_t$ must be adjusted;

$COGS_t$ = current year's (t) cost of goods sold;

$BI_t$ = current year's (t) beginning inventory;

$Purchases_t$ = current year's (t) purchases.

Step No. 2

Adjust the current year's beginning inventory to end-of-current-year constant dollars:

$$ABI_t = \left\{ BI_t \right\} \left\{ \left[ \left( \frac{\text{Ending CPI}_{t-1}}{\text{Beginning CPI}_{t-1}} - 1 \right) \left( C \right) \right] + 1 \right\} \cdot \left\{ \frac{\text{Ending CPI}_t}{\text{Beginning CPI}_t} \right\}$$

where:

$ABI_t$ = beginning inventory in the current year, t, adjusted for the full general price-level change occurring during the current year, and adjusted for a percentage, C, of the prior year's (t-1) general price-level change;

CPI = consumer price index.

Step No. 3

Estimate the percentage of the current year's general price-level change for which the portion of cost of goods sold purchased in the current year must be adjusted:

$$D = 1 - \left[ \left( \frac{COGS_t - BI_t}{Purchases_t} \right) \left( \frac{1}{2} \right) \right]$$

where:

D = the percentage of current year's (t) general price-level change for

which current year purchases included in current year cost of goods sold must be adjusted.

Step No. 4

Adjust the portion of cost of goods sold purchased in the current year to end-of-current-year constant dollars:

$$APCOGS_t = \left\{COGS_t - BI_t\right\}\left\{\left[\left(\frac{\text{Ending CPI}_t}{\text{Beginning CPI}_t} - 1\right)(D)\right] + 1\right\}$$

where:

$APCOGS_t$ = portion of cost of goods sold purchased in the current year, t, adjusted for a percentage, D, of the current year's general price-level change;

$COGS_t - BI_t$ = portion of cost of goods sold purchased in the current year.

Step No. 5

Calculate the adjusted cost of goods sold:

$$ACOGS_t = ABI_t + APCOGS_t$$

where:

$ACOGS_t$ = cost of goods sold in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 6

Adjust cost of goods sold to average-for-the-year constant dollars:

$$ACOGS_{t(a)} = ACOGS_t \left[\frac{\text{Average CPI}_t}{\text{Ending CPI}_t}\right]$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars.

For companies which use the last-in-first-out (LIFO) inventory valuation technique and which experience an increase in the carrying value of their inventory during the current year, the following portrays the basic Davidson-Weil estimate of historical cost/constant dollar cost of goods sold:

Step No. 1

Estimate the percentage of the current year's general price-level change for which the current year's cost of goods sold must be adjusted:

$$E = \frac{1}{2}\left[\frac{COGS_t}{Purchases_t}\right]$$

where:

$E$ = the percentage of the current year's (t) general price-level change for which the current year's cost of goods sold must be adjusted;

$COGS_t$ = current year's (t) cost of goods sold;

$Purchases_t$ = current year's (t) purchases.

Step No. 2

Adjust the current year's cost of goods sold to end-of-current-year constant dollars:

$$ACOGS_t = \left\{COGS_t\right\}\left\{\left[\left(\frac{\text{Ending } CPI_t}{\text{Beginning } CPI_t} - 1\right)\left(E\right)\right] + 1\right\}$$

where:

$ACOGS_t$ = cost of goods sold in the current year, t, adjusted to end-of-current-year constant dollars;

$CPI$ = consumer price index.

Step No. 3

Adjust cost of goods sold to average-for-the-year constant dollars:

$$ACOGS_{t(a)} = ACOGS_t \left[ \frac{\text{Average CPI}_t}{\text{Ending CPI}_t} \right]$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars.

For companies which use the last-in-first-out inventory valuation technique and which experience a decrease in the carrying value of their inventory during the current year, the following portrays the basic Davidson-Weil estimate of historical cost/constant dollar cost of goods sold:

Step No. 1

Adjust the current year's purchases for one-half of the current year's general price-level change:

$$APurchases_t = \left\{ Purchases_t \right\} \left\{ \left[ \frac{1}{2} \left( \frac{\text{Ending CPI}_t}{\text{Beginning CPI}_t} - 1 \right) \right] + 1 \right\}$$

where:

$APurchases_t$ = purchases in the current year, t, adjusted to end-of-current-year constant dollars;

$Purchases_t$ = current year's (t) purchases;

CPI = consumer price index.

Step No. 2

Adjust the amount of the decrease in inventory experienced during the current year for the full general price-level change experienced during the last two years:

$$A\left(BI_t - EI_t\right) = \left[BI_t - EI_t\right]\left\{\frac{\text{Ending CPI}_t}{\text{Beginning CPI}_{t-1}}\right\}$$

where:

$A\left(BI_t - EI_t\right)$ = the amount of the decrease in inventory experienced during the current year, t, adjusted for the full general price-level change experienced during the last two years, t and t-1;

$BI_t$ = current year's (t) ending inventory;

$EI_t$ = current year's (t) ending inventory.

Step No. 3

Calculate the adjusted cost of goods sold:

$$ACOGS_t = APurchases_t + A\left(BI_t - EI_t\right)$$

where:

$ACOGS_t$ = cost of goods sold in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 4

Adjust cost of goods sold to average-for-the-year constant dollars:

$$ACOGS_{t(a)} = ACOGS_t\left[\frac{\text{Average CPI}_t}{\text{Ending CPI}_t}\right]$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars.

For companies which use the weighted-average or retail inventory valuation technique, the following portrays the basic Davidson-Weil estimate of historical cost/constant dollar cost of goods sold:

Step No. 1

Estimate the age of the average dollar in the current year's beginning inventory:

$$F = \left[ \frac{1 + G + H}{2\ (1 + G - H)} \right]$$

where:

F = age of the average dollar in the current year's (t) beginning inventory;

$$G = \left[ \frac{EI_t}{BI_t} \right]$$

where: $EI_t$ = current year's (t) ending inventory;

$BI_t$ = current year's (t) beginning inventory;

$$H = \left[ 1 - \frac{COGS_t}{Purchases} \right]$$

where: $COGS_t$ = current year's (t) cost of goods sold;

$Purchases_t$ = current year's (t) purchases.

Step No. 2

Adjust the current year's beginning inventory to end-of-current-year constant dollars:

$$ABI_t = BI_t \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t - (1 + F))}} \right]$$

where:

$ABI_t$ = beginning inventory in the current year, t, adjusted for the full general price-level change occurring during the current year and adjusted for the full general price-level change occurring during the last 'F' years (note: where $\left(t - (1 + F)\right)$ is not a whole number, ending $CPI_{\left(t - (1 + F)\right)}$ is not known and must be estimated). The estimate should be based on the assumption that general price-level changes occur uniformly across the calendar year containing the end of time period $\left(t - (1 + F)\right)$;

CPI = consumer price index.

Step No. 3

Adjust the current year's purchases for one-half of the current year's general price-level change:

$$APurchases_t = \left\{ Purchases_t \right\} \left\{ \left[ \frac{1}{2} \left( \frac{\text{Ending } CPI_t}{\text{Beginning } CPI_t} - 1 \right) \right] + 1 \right\}$$

where:

$APurchases_t$ = purchases in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 4

Calculate adjusted cost of goods sold available for sale:

$$ACOGAS_t = ABI_t + APurchases_t$$

where:

$ACOGAS_t$ = cost of goods available for sale in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 5

Calculate the adjusted cost of goods sold:

$$ACOGS_t = ACOGAS_t \left[\frac{COGS_t}{COGAS_t}\right]$$

where:

$ACOGS_t$ = cost of goods sold in the current year, t, adjusted to end-of-current-year constant dollars;

$COGAS_t = BI_t + Purchases_t$.

Step No. 6

Adjust cost of goods sold to average-for-the-year constant dollars:

$$ACOGS_{t(a)} = ACOGS_t \left[\frac{\text{Average CPI}_t}{\text{Ending CPI}_t}\right]$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars.

Some companies may use both FIFO and LIFO (mixed inventory method). In such a situation, sufficient information to calculate the portion of ending inventory valued under FIFO and the portion valued under LIFO is normally provided. The Davidson-Weil model uses information on the composition of ending inventory to estimate the FIFO and LIFO portions of total purchases:

Step No. 1

Estimate the FIFO fraction of current year purchases:

$$I_t = \left[\frac{(J_t)\ (EI_t)}{(EI_t + K_t)}\right]$$

where:

$I_t$ = fraction of current year, t, purchases attributable to FIFO inventories;

$J_t$ = fraction of the current year's (t) ending inventory valued at FIFO;

$EI_t$ = current year's (t) ending inventory;

$K_t$ = excess of FIFO valuation over the book value of the current year's (t) ending inventory valued at LIFO;

$(J_t)(EI_t)$ = current year's (t) ending inventory valued at FIFO;

$(EI_t + K_t)$ = book value of the current year's (t) ending inventory if the entire inventory were valued at FIFO.

Step No. 2

Estimate the LIFO fraction of current year purchases:

$$L_t = 1 - I_t$$

where:

$L_t$ = fraction of current year, t, purchases attributable to LIFO inventories.

Step No. 3

Calculate purchases in the current year attributable to FIFO inventories:

$$FPurchases_t = I_t \ (Purchases_t)$$

where:

$FPurchases_t$ = purchases in the current year, t, attributable to FIFO inventories;

$Purchases_t$ = current year's (t) purchases.

Step No. 4

Calculate purchases in the current year attributable to LIFO inventories:

$$LPurchases_t = L_t \ (Purchases_t)$$

where:

$LPurchases_t$ = purchases in the current year, t, attributable to LIFO inventories.

The allocation scheme for purchases rest on the assumption that "the portion of total purchases allocated to LIFO goods is the same as the proportion that LIFO goods would be of total inventories if all inventories were valued with FIFO." (Davidson, Stickney, and Weil, 1976, p. 123).

Step No. 5

Estimate the current year's beginning inventory valued at FIFO:

$$FBI_t = J_t \ (BI_t)$$

where:

$FBI_t$ = current year's (t) beginning inventory valued at FIFO;

$BI_t$ = current year's beginning inventory.

Step No. 6

Estimate the current year's beginning inventory valued at LIFO:

$$LBI_t = (1 - J_t) \ (BI_t)$$

where:

$LBI_t$ = current year's (t) beginning inventory valued at LIFO.

Given the FIFO and LIFO beginning and ending inventories and estimates of FIFO and LIFO purchases, the regular Davidson-Weil FIFO and LIFO cost of goods sold estimation routines may be applied

separately and the results summed to obtain an estimate of the total adjusted cost of goods sold.

Depreciation Expense Adjustment. The Davidson-Weil model provides three unique routines for estimating historical cost/constant dollar depreciation expense. The routines rest on the assumption that general price-level changes occur uniformly throughout each year and that there is not a material amount of fully depreciated assets carried on the books. The selection of a specific routine depends on the inventory valuation technique used by a company.

For companies which use the straight-line depreciation method, the following portrays the basic Davidson-Weil estimate of historical cost/constant dollar depreciation expense:

Step No. 1

Estimate the average age of the depreciable assets account at the end of the current year:

$$AGE_t = \left[\frac{ACC_t}{DEP_t}\right]$$

where:

$AGE_t$ = average age of the depreciable assets account at the end of the current year, t;

$ACC_t$ = accumulated depreciation at the end of the current year, t;

$DEP_t$ = depreciation expense for the current year, t.

Step No. 2

Adjust the current year's depreciation expense for the full general price-level change occurring during the average life of the depreciable assets account:

$$ADEP_t = DEP_t \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t - AGE_t)}} \right]$$

where:

$ADEP_t$ = depreciation expense for the current year, t, adjusted for the full general price-level change occurring during the last $AGE_t$ years (note: where $AGE_t$ is not a whole number, ending $CPI_{(t - AGE_t)}$ is not known and must be estimated. The estimate should be based on the assumption that general price-level changes occur uniformly across the calendar year containing the end of time period $(t - AGE_t)$);

CPI = consumer price index.

Step No. 3

Adjust depreciation expense to average-for-the-year constant dollars:

$$ADEP_{t(a)} = ADEP_t \left[ \frac{\text{Average CPI}_t}{\text{Ending CPI}_t} \right]$$

where:

$ADEP_{t(a)}$ = depreciation expense in the current year, t, adjusted to average-for-the-year, t, constant dollars.

For companies which use the double-declining balance depreciation method, the following portrays the basic Davidson-Weil estimate of historical cost/constant dollar depreciation expense:

Step No. 1

Estimate the average age of the depreciable assets account at the end of the current year:

$$AGE_t = \left[\frac{ACC_t}{DEP_t}\right]$$

where:

$AGE_t$ = average age of the depreciable assets account at the end of the current year;

$ACC_t$ = accumulated depreciation at the end of the current year, t;

$DEP_t$ = depreciation expense for the current year, t.

Step No. 2

Estimate the growth rate of the depreciable assets account

$$M = \left[\frac{EA_t}{EA_{(t-1)}} - 1\right]$$

where:

M = growth rate for the depreciable assets account;

$EA_t$ = cost basis of all depreciable assets at the end of the current year, t;

$EA_{(t-1)}$ = cost basis of all the depreciable assets at the end of the prior year, t-1.

Step No. 3

Select the double declining balance age reducing factor (DDBARF) corresponding to the growth rate (M) and the average age ($AGE_t$) (interpolation may be necessary). In their book, Davidson and Weil provide the double declining balance age reducing factors in tabular form. (The computer program in Appendix A of the present study includes the factors and an interpolation routine (beginning at statement no. 3200).)

Step No. 4

Calculate the modified average asset age at the end of the current year:

$$MAGE_t = AGE_t \ (DDBARF)$$

where:

$MAGE_t$ = modified average age of the depreciable assets account at the end of the current year, t.

Step No. 5

Adjust the current year's depreciation expense for the full general price-level change occurring during the modified average life of the depreciable assets account:

$$ADEP_t = DEP_t \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t - MAGE_t)}} \right]$$

where:

$ADEP_t$ = depreciation expense for the current year, t, adjusted for the full general price-level change occurring during the last $MAGE_t$ years (note: where $MAGE_t$ is not a whole number, ending $CPI_{(t - MAGE_t)}$ is not known and must be estimated. The estimate should be based on the assumption that general price-level changes occur uniformly across the calendar year containing the end of time period $(t - MAGE_t)$);

CPI = consumer price index.

Step No. 6

Adjust depreciation expense to average-for-the-year constant dollars:

$$ADEP_{t(a)} = ADEP_t \left[ \frac{\text{Average CPI}_t}{\text{Ending CPI}_t} \right]$$

where:

$ADEP_{t(a)}$ = depreciation expense in the current year, t, adjusted to average-for-the-year, t, constant dollars.

For companies which use the sum-of-the-years' digits depreciation method, the following portrays the basic Davidson-Weil estimate of historical cost/constant dollar depreciation expense:

Step No. 1

Estimate the average age of the depreciable assets account at the end of the current year:

$$AGE_t = \left[\frac{ACC_t}{DEP_t}\right]$$

where:

$AGE_t$ = average age of the depreciable assets account at the end of the current year, t;

$ACC_t$ = accumulated depreciation at the end of the current year, t;

$DEP_t$ = depreciation expense for the current year, t.

Step No. 2

Estimate the growth rate of the depreciable assets account:

$$M = \left[\frac{EA_t}{EA_{(t-1)}} - 1\right]$$

where:

M = growth rate for the depreciable assets account;

$EA_t$ = cost basis of all depreciable assets at the end of the current year, t;

$EA_{(t-1)}$ = cost basis of all depreciable assets at the end of the prior year, t-1.

Step No. 3

Select the sum-of-the-years' digits age reducing factor (SYDARF) corresponding to the growth rate (M) and the average age ($AGE_t$) (interpolation may be necessary). In their book, Davidson and Weil provide the sum-of-the-years' digits age reducing factors in tabular form. (The computer program in Appendix A of the present study includes the factors and an interpolation routine (beginning at statement no. 3300).)

Step No. 4

Calculate the modified average asset age at the end of the current year:

$$MAGE_t = AGE_t \text{ (SYDARF)}$$

where:

$MAGE_t$ = modified average age of the depreciable assets account at the end of the current year, t.

Step No. 5

Adjust the current year's depreciation expense for the full general price-level change occurring during the modified average life of the depreciable assets account:

$$ADEP_t = DEP_t \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t - MAGE_t)}} \right]$$

where:

$ADEP_t$ = depreciation expense for the current year, t, adjusted for the full general price-level change occurring during the last $MAGE_t$ years (note: where $MAGE_t$ is not a whole number, ending $CPI_{(t - MAGE_t)}$ is not known and must be estimated. The estimate should be based on the assumption

that general price-level changes occur uniformly across the calendar year containing the end of the time period $(t - MAGE_t)$);

CPI = consumer price index.

Step No. 6

Adjust depreciation expense to average-for-the-year constant dollars:

$$ADEP_{t(a)} = ADEP_t \left[ \frac{\text{Average CPI}_t}{\text{Ending CPI}_t} \right]$$

where:

$ADEP_{t(a)}$ = depreciation expense in the current year, t, adjusted to average-for-the-year, t, constant dollars.

Purchasing Power Gain/Loss. The Davidson-Weil model provides a single routine for estimating the purchasing power gain/loss. In applying the estimation procedure in the present research, definitions of monetary and non-monetary items corresponded to the definitions set forth in SFAS No. 33. The following portrays the basic Davidson-Weil estimate of the purchasing power gain/loss:

Step No. 1

Calculate the simple average net monetary position during the current year:

$$ANMP_t = \frac{1}{2} (BNMP_t + ENMP_t)$$

where:

$ANMP_t$ = average net monetary position during the current year, t;

$BNMP_t$ = current year's (t) beginning net monetary position;

$ENMP_t$ = current year's (t) ending monetary position.

Step No. 2

Calculate the purchasing power gain/loss for the entire current year:

$$PPGL_t = \left[ -1 \right] \left[ ANMP_t \right] \left[ \frac{\text{Ending CPI}_t}{\text{Beginning CPI}_t} - 1 \right]$$

where:

$PPGL_t$ = purchasing power gain/loss for the entire current year, t;

CPI = consumer price index.

Step No. 3

Adjust the pruchasing power gain/loss to average-for-the-year constant dollars:

$$PPGL_{t(a)} = PPGL_t \left[ \frac{\text{Average CPI}_t}{\text{Ending CPI}_t} \right]$$

where:

$PPGL_{t(a)}$ = purchasing power gain/loss for the current year, t, adjusted to average-for-the-year, t, constant dollars.

Parker Model

Cost of Goods Sold Adjustment. The Parker model provides four unique routines for estimating historical cost/constant dollar cost of goods sold. The routines rest on the assumption that purchases occur uniformly throughout each year. The Parker model rests on the assumption that the primary cost flow assumption used by a company is used for all inventory items. The selection of a specific routine

depends on the inventory valuation technique used by a company.

For companies which use first-in-first-out (FIFO) or specific identification (or which simply identify their inventory valuation technique to be "lower-of-cost-or-market"), the following portrays the basic Parker estimate of historical cost/constant dollar cost of goods sold:

Step No. 1

Calculate the average daily purchases during the current year:

$$ADP_t = \left[ \frac{Purchases_t}{365} \right]$$

where:

$ADP_t$ = average daily purchases during the current year, t;

$Purchases_t$ = current year's (t) purchases.

Step No. 2

Calculate the number of days purchases in the current year's ending inventory:

$$NDP_t = \left[ \frac{EI_t}{ADP_t} \right]$$

where:

$NDP_t$ = number of days purchases in the current year's (t) ending inventory;

$EI_t$ = current year's (t) ending inventory.

Step No. 3

Adjust the current year's ending inventory to end-of-current-year constant dollars:

If: $NDP_t \leq Month_1$

Then: $AEI_t = ADP\ (NDP_t)$

If: $NDP_t > Month_1$

But: $NDP_t \leq Month_1 + Month_2$

Then: $$AEI_t = \left[ADP_t(Month_1)\right] + \left[ADP_t(NDP_t - Month_1) \cdot \left(\frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t-1/12)}}\right)\right]$$

If: $NDP_t > Month_1 + Month_2$

But: $NDP_t \leq Month_1 + Month_2 + Month_3$

Then: $$AEI_t = \left[ADP_t\ (Month_1)\right] + \left[ADP_t\ (Month_2) \cdot \left(\frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t-1/12)}}\right)\right] + \left[ADP_t\ (NDP_t - (Month_1 + Month_2)) \cdot \left(\frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t-2/12)}}\right)\right]$$

And so on for $NDP_t$'s of greater magnitude.

where:

$AEI_t$ = ending inventory in the current year, t, adjusted to end-of-current-year constant dollars;

Month = number of days in the nth month preceding the end of the current year, t;

CPI = consumer price index.

Step No. 4

Calculate the average daily purchases during the prior year:

$$ADP_{t-1} = \left[\frac{Purchases_{t-1}}{365}\right]$$

where:

$ADP_{t-1}$ = average daily purchases during the current year, t-1;

$Purchases_{t-1}$ = prior year's (t-1) purchases.

Step No. 5

Calculate the number of days purchases in the current year's beginning inventory:

$$NDP_{t-1} = \left[\frac{BI_t}{ADP_{t-1}}\right]$$

where:

$NDP_{t-1}$ = number of days purchases in the current year's (t) ending inventory;

$BI_t$ = current year's (t) beginning inventory.

Step No. 6

Adjust the current year's beginning inventory to end-of-current-year constant dollars:

If: $NDP_{t-1} \leq Month_{13}$

Then: $$ABI_t = \left[ADP_{t-1}\right]\left[NDP_{t-1}\right]\left[\frac{Ending\ CPI_t}{Ending\ CPI_{t-1}}\right]$$

If: $NDP_{t-1} > Month_{13}$

But: $NDP_{t-1} \leq Month_{13} + Month_{14}$

Then:
$$ABI_t = \left\{ ADP_{t-1} \ (Month_{13}) \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{t-1}} \right] \right\}$$
$$+ \left\{ ADP_{t-1} \ (NDP_{t-1} - Month_{13}) \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t-13/12)}} \right] \right\}$$

If: $NDP_{t-1} > Month_{13} + Month_{14}$

But: $ADP_{t-1} \leq Month_{13} + Month_{14} + Month_{15}$

Then:
$$ABI_t = \left\{ ADP_{t-1} \ (Month_{13}) \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{t-1}} \right] \right\}$$
$$+ \left\{ ADP_{t-1} \ (Month_{14}) \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t-13/12)}} \right] \right\}$$
$$+ \left\{ ADP_{t-1} \ (NDP_{t-1} - (Month_{13} + Month_{14})) \cdot \left[ \frac{\text{Ending CPI}_t}{\text{Ending CPI}_{(t-14/12)}} \right] \right\}$$

And so on for $NDP_{t-1}$'s of greater magnitude.

where:

$ABI_t$ = beginning inventory in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 7

Adjust the current year's purchases to end-of-current-year constant dollars:

$$APurchases_t = Purchases_t \left[ \frac{Ending\ CPI_t}{Average\ CPI_t} \right]$$

where:

$APurchases_t$ = purchases in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 8

Calculate the adjusted cost of goods sold:

$$ACOGS_t = ABI_t + APurchases_t - AEI_t$$

where:

$ACOGS_t$ = cost of goods sold in the current year, t, adjusted to end-of-current-year constant dollars.

Step No. 9

Adjust cost of goods sold to average-for-the-year constant dollars:

$$ACOGS_{t(a)} = ACOGS_t \left[ \frac{Average\ CPI_t}{Ending\ CPI_t} \right]$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars.

The preceding routine contains a modification of the Parker model. In steps 3 and 6, the ending and beginning inventories are adjusted by month. In the actual Parker model, the adjustment is by quarter. The Parker model uses quarterly adjustment because the model utilizes the GNP Deflator price index (published quarterly). Since SFAS No. 33 requires use of the CPI (a monthly index), the preceding routine contains the monthly adjustment modification.

For companies which use the last-in-first-out (LIFO) inventory valuation technique and which experience an increase in the carrying value of their inventory during the current year, the following portrays the basic Parker estimate of historical cost/constant dollar cost of goods sold:

$$ACOGS_{t(a)} = COGS_t$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars;

$COGS_t$ = current year's (t) cost of goods sold.

The Parker model requires extensive inventory layering for companies which use the last-in-first-out (LIFO) inventory valuation technique and which experience a decrease in the carrying value of their inventory during the current year. Extensive layering is not possible from the data available in a set of comparative financial statements. In the present research, therefore, the Parker LIFO cost of goods sold adjustment routine rested on the assumption that any decrease in inventory was associated with purchases of the immediately preceding year. The following portrays the modified Parker estimate of historical cost/constant dollar cost of goods sold:

Step No. 1

Adjust the amount of the current year's decrease in inventory for the change in the average general price-level occurring between the current and prior years:

$$A\left(BI_t - EI_t\right) = \left\{BI_t - EI_t\right\}\left\{\frac{\text{Average CPI}_t}{\text{Average CPI}_{t-1}}\right\}$$

where:

$A\left(BI_t - EI_t\right)$ = the amount of the decrease in inventory experienced during the current year, t, adjusted for the change in the average general price-level occurring between the current year, t, and the prior year, t-1;

$BI_t$ = current year's (t) beginning inventory;

$EI_t$ = current year's (t) ending inventory;

CPI = consumer price index.

Step No. 2

Calculate the adjusted cost of goods sold in average-for-the-year constant dollars:

$$ACOGS_{t(a)} = \left[A\left(BI_t - EI_t\right)\right] + \left[Purchases_t\right]$$

where:

$ACOGS_{t(a)}$ = cost of goods sold in the current year, t, adjusted to average-for-the-year, t, constant dollars;

$Purchases_t$ = current year's (t) purchases.

The Parker model requires extensive inventory layering to estimate historical cost/constant dollar cost of goods sold for companies which use the weighted average inventory valuation technique. Extensive layering is not possible from the data available in a set of comparative financial statements. The Davidson-Weil model overcomes this problem by assuming that 'F' (previously developed) is a fairly accurate assessment of the component age of an inventory valued by the weighted average method. Assuming that beginning inventory is 'F' years old, the Parker estimate of historical cost/constant dollar cost of goods sold is equivalent to the estimate

derived from the Davidson-Weil model.

Depreciation Expense Adjustment. Parker's historical cost/constant dollar depreciation expense estimation procedure implicitly assumes that all companies use the straight-line depreciation method. The mechanics of the Parker adjustment procedure are identical to the mechanics of the Davidson-Weil straight-line depreciation adjustment.

Purchasing Power Gain/Loss. In applying the Parker purchasing power gain/loss estimation procedure in the present research, definitions of monetary and non-monetary items corresponded to the definitions set forth in SFAS No. 33. The mechanics of the Parker adjustment procedure are identical to the mechanics of the Davidson-Weil purchasing power gain/loss adjustment procedure.

## Special Problems and Assumptions

In applying the historical cost/constant dollar data estimation models, several special problems not specifically addressed by the models were encountered. Following is an outline of recurring special problems encountered and the assumptions made to deal with those problems.

To properly apply the models, the amount of depreciation allocated to cost of goods sold had to be determined. When such information was not clearly provided, an assumption was made that depreciation was allocated between cost of goods sold and administrative expense categories on a pro rata basis. In some cases an assumption was made that the percentage of total depreciation allocated to cost of goods sold was constant from year to year.

"Short-term investment" accounts typically consist of both debt (monetary) and equity (non-monetary) investments. Whenever supplemental information was unavailable regarding the composition of the "short-term investments" account, an assumption was made that one-half of the account was monetary and one-half was non-monetary. The impact of the assumption was nominal since the "short-term investments" account was normally immaterial. When the "short-term investments" account was material, information regarding the composition of the account was usually provided.

The financial statements of some companies indicated that an accelerated depreciation method was used, but failed to specifically identify the method. For purposes of applying the models, an assumption was made that such companies used the double-declining balance method of depreciation.

On occasion, other assumptions were made; however, the assumptions were situation specific, non-recurring, and generally had an immaterial impact on the model generated results. As presented later, several companies were excluded from the study because their financial statement disclosure did not supply sufficient data to allow proper operation of the models.

## Profile of the Study Frame

Disclosure requirements of SFAS No. 33 are applicable to public enterprises that have, at the beginning of their fiscal year, inventories, property, plant, and equipment with combined aggregate cost basis in excess of $125 million, or that have total assets with a net book value in excess of $1 billion. The data are to be presented for

fiscal years ending on or after December 25, 1979; however, current cost information need not be presented until such time as reports for fiscal years ending on or after December 25, 1980, are issued. Certain industries, such as the oil and gas industry, possess unique characteristics which present special problems in applying current cost disclosure requirements. Therefore, SFAS No. 33 excludes some industries from the current cost reporting requirements. However, the historical cost/constant dollar disclosure requirements are applicable to all public enterprises within the prescribed size limitations.

Fortune magazine's 1979 directories (May 7, 1979, pp. 270-288; and July 16, 1979, pp. 156-169) of large American companies listed (as of 1978) the nation's 500 largest industrial corporations (ranked by sales); 50 largest commercial banking companies, 50 largest life insurance companies, 50 largest diversified financial companies, and 50 largest utility companies (all ranked by total assets); and 50 largest retailing and 50 largest transportation companies (ranked by sales and operating revenue, respectively). While the directories were not complete listings of all firms subject to SFAS No. 33 requirements at December 31, 1979, they did represent, in a reasonably comprehensive and manageable fashion, a significant listing of firms which were required to present historical cost/constant dollar data (at December 31, 1979). Most companies not identified by Fortune were not large enough to be affected by SFAS No. 33.

Therefore, the Fortune identified companies served as a departure point for developing a list of companies eligible for inclusion in the analysis phase of this research (the study frame). Initial research

provided an indication that the models were not particularly suited to insurance and diversified financial companies. Generally, insurance and diversified financial companies presented only purchasing power gain/loss information. Other historical cost/constant dollar data were not material. Also, many of the insurance companies were mutual companies and, therefore, did not present SFAS No. 33 data. For the preceding reasons, the insurance and diversified financial companies were not included in the study frame. The remaining Fortune identified companies (industrial, banking, utility, transportation, and retail) constituted the study frame.

Annual reports were requested from all companies in the study frame. Requests for annual reports were first mailed in February, 1980. Those companies which had not responded by April, 1980, were mailed a second request. Companies which failed to respond by June, 1980, were not included in the study. Nonresponse bias was not an imposing limitation because only five percent of the study frame failed to respond, because the requests for annual reports did not specify a reason for requesting the information, and because the information requested was public information.

Historical cost/constant dollar data reporting requirements are applicable for fiscal years ending on or after December 25, 1979. The majority of the study frame companies had fiscal years ending on December 31, 1979. To facilitate timely data accumulation, only companies with fiscal years ending on December 31, 1979, (or a 52/53 week year ended in the last calendar week of 1979) were analyzed in the study.

Companies were not included in the study for other reasons.

To avoid the possibility of comparing actual end-of-year constant dollar amounts (companies which applied comprehensive restatement were allowed to adjust to end-of-year constant dollars) to estimated average-for-the-year constant dollar amounts (computer program utilized in the study adjusted to average-for-the-year constant dollars) companies which utilized comprehensive restatement were not included in the study. Other companies were excluded because their financial statements lacked adequate detail to allow proper operation of the models (i.e., unable to determine depreciation included in cost of goods sold, etc.). Some companies were acquired during 1979 (or were subsidiaries of other companies) and did not, therefore, present a complete annual report. Such companies, necessarily, were not included in the study. Still other companies were not included in the study because they were not public, were too small to be affected by SFAS No. 33, were in reorganization, or did not present SFAS No. 33 data for an indeterminate reason.

Table I includes summary statistics for companies in the study frame. Of the 700 companies in the study frame, 432 (62 percent) were actually included in the study. (Lists of companies included in the study, by company number and alphabetically, may be found in Appendixes C and D, respectively.) Some companies were excluded from the study for two or more reasons (i.e., acquired during 1979 and fiscal year end other than December 31). Such companies are enumerated in Table I in the "exclusion category" which first became evident.

TABLE I

PROFILE OF COMPANIES INCLUDED IN STUDY FRAME

| Status | Industry Group | | | | | |
|---|---|---|---|---|---|---|
| | Industrial | Banking | Utility | Transportation | Retail | Total |
| Companies Included in Study | 303 | 46 | 47 | 29 | 7 | 432 |
| Companies Excluded from Study Because: | | | | | | |
| Comprehensive Restatement or Inadequate Disclosure | 9 | | | | 1 | 10 |
| Acquired, Subsidiary, or in Reorganization | 19 | 1 | | 8 | 2 | 30 |
| Not Public, Too Small, or No SFAS No. 33 Disclosure | 10 | | | 4 | | 14 |
| Not 12/31 Year End | 134 | | 1 | 5 | 38 | 178 |
| Unable to Obtain Annual Report | 25 | 3 | 2 | 4 | 2 | 36 |
| Total Companies in Study Frame | 500 | 50 | 50 | 50 | 50 | 700 |

Statistical Analysis

As previously developed, the research questions of the present study pertained to measuring mean percentage differences between specified data generated by historical cost/constant dollar data estimation models and corresponding actual historical cost/constant dollar data which companies presented pursuant to SFAS No. 33. To facilitate measurement, an index, P, was calculated for each surrogate datum generated. The index expressed the percentage deviation between an estimated historical cost/constant dollar value and the corresponding actual historical cost/constant dollar value:

$$P = \frac{S - R}{R}$$

where:

P = error rate of "estimate" expressed as percentage of "actual amount;

S = surrogate or estimated historical cost/constant dollar value;

R = real or actual historical cost/constant dollar value.

Therefore, when a model estimated historical cost/constant dollar amount was close to the actual amount, the 'P' value was close to zero. Any deviation from zero expressed potential deficiencies in an estimation model.

The statistical evaluation phase of the research involved calculating a mean 'P' value for each of the 50 research questions. Mean 'P' values for estimated historical cost/constant dollar cost of goods sold, estimated historical cost/constant dollar depreciation expense, and the estimated purchasing power gain/loss were required

by model, by industry group, and by inventory and depreciation method. The actual mean 'P' values are presented in Chapter IV. In addition to the mean 'P' values, the standard deviation and range for selected 'P' value distributions are also presented in Chapter IV.

## Summary

The research questions and methodological considerations involved in answering those questions were presented in the present chapter. The objective of the present research, and, accordingly, the research questions, pertained to the degree of variation between estimated historical cost/constant dollar data produced by the Davidson-Weil and Parker models and historical cost/constant dollar data actually presented by companies.

432 companies were included in the study. Both estimation models were applied to each of the 432 companies and 'P' values (an index expressing the percentage deviation between estimated and actual historical cost/constant dollar data) were calculated. The next chapter contains a presentation of the results of the research in the form of summary 'P' value statistics.

# CHAPTER IV

# RESULTS AND IMPLICATIONS

## Introduction

Chapter IV contains the results of the empirical experiment and the analyses of the results. Chapter IV also contains a discussion of the implications of the research effort. A brief summary of the methodology (which was presented in detail in Chapter III) precedes the analyses.

Financial statements were obtained from 432 large American companies affected by SFAS No. 33. The companies were selected from Fortune listings of industrial, banking, utility, transportation, and retail companies. Modified Davidson-Weil and Parker historical cost/constant dollar data estimation models were applied to historical cost data taken from the companies' financial statements. The model generated historical cost/constant dollar data were then compared to actual historical cost/constant dollar data presented by the companies. Error terms ('P' values) expressing the percentage deviation of estimated historical cost/constant dollar data amounts about corresponding actual historical cost/constant dollar data amounts were calculated for a number of data items. Summary 'P' value statistics were calculated to provide answers to each of the research questions developed in Chapter III. The following section includes a presenta-

tion of the summary 'P' value statistics. Noteworthy observations are also pointed out in the following analyses.

## Results and Analyses of the Experiment

### Cost of Goods Sold

As developed in Chapter III, research questions 1 - 22 pertained to the measurement of mean percentage differences (mean 'P' values) between estimated and actual historical cost/constant dollar cost of goods sold data. More specifically, research questions 1 - 6 pertained to the ability of each model to estimate historical cost/constant dollar cost of goods sold across the industrial and retail industry groups. Therefore, Table II contains cost of goods sold mean 'P' values by model and industry group. Each mean 'P' value in Table II is cross-referenced to a specific research question. Other descriptive statistics are also presented in Table II.

The overall cost of goods sold mean 'P' values were .0051 for the Davidson-Weil model and -.0018 for the Parker model. The overall mean 'P' values provided an indication that, on average, the Davidson-Weil model overstated historical cost/constant dollar cost of goods sold by slightly over one-half percent and the Parker model understated historical cost/constant dollar cost of goods sold by less than one-quarter percent. The degree of variability of the overall 'P' value distributions, as measured by the standard deviation, was between .012 and .013 for both the Davidson-Weil and Parker models.

Research questions 7 - 22 pertained to the relative accuracy of specific (inventory valuation technique dependent) cost of goods

TABLE II

COST OF GOODS SOLD 'P' VALUE STATISTICS
(BY INDUSTRY GROUP)

| Model | Industry Group | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Values | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Davidson-Weil | Industrial | 3 | 303 | 0.0050 | 0.0123 | -0.0580 | 0.0749 |
| | Retail | 5 | 7 | 0.0072 | 0.0028 | 0.0017 | 0.0097 |
| | Overall | 1 | 310 | 0.0051 | 0.0121 | -0.0580 | 0.0749 |
| Parker | Industrial | 4 | 303 | -0.0018 | 0.0131 | -0.0638 | 0.0677 |
| | Retail | 6 | 7 | -0.0006 | 0.0041 | -0.0064 | 0.0066 |
| | Overall | 2 | 310 | -0.0018 | 0.0130 | -0.0638 | 0.0677 |

TABLE III

COST OF GOODS SOLD 'P' VALUE STATISTICS
(BY INVENTORY METHOD)

| Model | Inventory Method | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Values | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Davidson-Weil | FIFO | 7 | 60 | 0.0132 | 0.0151 | -0.0558 | 0.0749 |
| | LIFO (with Inv. increase) | 9 | 103 | -0.0014 | 0.0096 | -0.0556 | 0.0085 |
| | LIFO (with Inv. decrease) | 11 | 16 | 0.0013 | 0.0106 | -0.0311 | 0.0112 |
| | Lower Cost-Mkt. | 13 | 6 | 0.0172 | 0.0086 | 0.0048 | 0.0283 |
| | Average | 15 | 38 | 0.0012 | 0.0127 | -0.0580 | 0.0211 |
| | Specific ID | 17 | 0 | | | | |
| | Retail | 19 | 1 | 0.0066 | | | |
| | Mixed | 21 | 86 | 0.0088 | 0.0068 | -0.0194 | 0.0299 |
| | Overall | 1 | 310 | 0.0051 | 0.0121 | -0.0580 | 0.0749 |

TABLE III (Continued)

| Model | Inventory Method | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Values | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Parker | FIFO | 8 | 60 | 0.0051 | 0.0151 | -0.0638 | 0.0677 |
| | LIFO (with Inv. increase) | 10 | 103 | -0.0081 | 0.0091 | -0.0608 | 0.0019 |
| | LIFO (with Inv. decrease) | 12 | 16 | -0.0081 | 0.0117 | -0.0443 | 0.0019 |
| | Lower Cost-Mkt. | 14 | 6 | 0.0091 | 0.0084 | -0.0028 | 0.0195 |
| | Average | 16 | 38 | 0.0012 | 0.0127 | -0.0580 | 0.0211 |
| | Specific ID | 18 | 0 | | | | |
| | Retail | 20 | 1 | -0.0014 | | | |
| | Mixed | 22 | 86 | -0.0001 | 0.0121 | -0.0415 | 0.0364 |
| | Overall | 2 | 310 | -0.0018 | 0.0130 | -0.0638 | 0.0677 |

sold adjustment routines within each model. Therefore, Table III contains cost of goods sold mean 'P' values by model and inventory valuation technqiue. Each mean 'P' value in Table III is cross-referenced to a specific research question. Other descriptive statistics are also presented in Table III.

Several observations which pertained to specific inventory valuation techniques were noteworthy. First, the Parker model always achieved an average 'P' value of less than .01, regardless of the specific inventory valuation technique. The Davidson-Weil model was not as consistent. For companies which used either FIFO or lower-of-cost-or-market inventory valuation techniques, the mean 'P' values for the Davidson-Weil model exceeded .01.

Another observation was that, for companies which used mixed inventory valuation techniques (i.e., both FIFO and LIFO), the Davidson-Weil model achieved an average 'P' value of .0088 while the simpler Parker model achieved an average 'P' value of -.0001. The complexity of the Davidson-Weil mixed inventory adjustment routine should not be condemned, however, as the routine did achieve a narrower standard deviation than the Parker routine. Also, historical cost/constant dollar cost of goods sold was at least as well predicted (based on mean 'P' values) by the Parker model as by the Davidson-Weil model for all companies except those which used LIFO. Figures 1 - 4, included in Appendix E, are histograms for various cost of goods sold 'P' value distributions.

Depreciation

As developed in Chapter III, research questions 23 - 38 pertained

to the measurement of mean percentage differences (mean 'P' values) between estimated and actual historical cost/constant dollar depreciation expense data. More specifically, research questions 23 - 32 pertained to the ability of each model to estimate historical cost/constant dollar depreciation expense across the industrial, utility, transportation, and retail industry groups. Therefore, Table IV contains depreciation expense mean 'P' values by model and industry group. Each mean 'P' value in Table IV is cross-referenced to a specific research question. Other descriptive statistics are also presented in Table IV.

Identical 'P' value summary statistics were generated for the Davidson-Weil and Parker models for utility, transportation, and retail companies. All utility, transportation, and retail companies included in the study used straight-line depreciation, and both estimation models had identical straight-line depreciation adjustment routines. For overall estimated historical cost/constant dollar depreciation expense, the Davidson-Weil model (overall mean 'P' value of .1376) was slightly more accurate than the Parker model (overall mean 'P' value of .1451). The overall mean 'P' values indicated that both models had a tendency to overestimate historical cost/constant dollar depreciation expense by an average of almost fifteen percent.

The overall 'P' value distributions were further characterized by standard deviations in excess of .16 and ranges in excess of 1.0. The average overstatement of almost fifteen percent indicated that the average age estimation tended to overstate the average age of the depreciable assets account; hence, the general price-level adjustment was for too long a time period. An exception was noted in the

TABLE IV

DEPRECIATION 'P' VALUE STATISTICS
(BY INDUSTRY GROUP)

| Model | Industry Group | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Values | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Davidson-Weil | Industrial | 25 | 303 | 0.1708 | 0.1457 | -0.1508 | 0.7573 |
| | Utility | 27 | 47 | -0.0250 | 0.0712 | -0.1745 | 0.1870 |
| | Transportation | 29 | 29 | 0.0703 | 0.1910 | -0.3887 | 0.7332 |
| | Retail | 31 | 7 | 0.0702 | 0.1606 | -0.0900 | 0.3538 |
| | Overall | 23 | 386 | 0.1376 | 0.1614 | -0.3887 | 0.7573 |
| Parker | Industrial | 26 | 303 | 0.1804 | 0.1502 | -0.1508 | 0.7573 |
| | Utility | 28 | 47 | -0.0250 | 0.0712 | -0.1745 | 0.1870 |
| | Transportation | 30 | 29 | 0.0703 | 0.1910 | -0.3887 | 0.7332 |
| | Retail | 32 | 7 | 0.0702 | 0.1606 | -0.0900 | 0.3538 |
| | Overall | 24 | 386 | 0.1451 | 0.1660 | -0.3887 | 0.7573 |

capital intensive utility group whose 'P' value distribution indicated an average understatement of two and one-half percent. The transportation and retail groups both had 'P' value distributions with a mean of about .07.

Table V, relating to research questions 33 - 38, contains data which provided evidence that the difference in overall accuracy between the Davidson-Weil and Parker depreciation expense adjustments was due to differences in estimation routines for companies which used other than straight-line depreciation methods (Davidson-Weil double-declining balance mean 'P' value of .1988 compared to Parker double-declining balance mean 'P' value of .2817 and Davidson-Weil sum-of-the-years'-digits mean 'P' value of .1827 compared to Parker sum-of-the-years'-digits mean 'P' value of .2579). The Parker model was based on an implicit assumption that all companies used straight-line depreciation while the Davidson-Weil model had separate estimation routines for companies which used double-declining balance or sum-of-the-years'-digits depreciation methods.

In summary, the models performed best when applied to companies which used straight-line depreciation (mean 'P' value of .1316 for both models). For companies which used accelerated depreciation methods, the Davidson-Weil model outperformed the Parker model. Figures 5 - 12, included in Appendix E, are histograms for various depreciation 'P' value distributions.

Purchasing Power Gain/Loss

As developed in Chapter III, research questions 39 - 50 pertained to the measurement of mean percentage difference (mean 'P' values)

TABLE V

DEPRECIATION 'P' VALUE STATISTICS
(BY DEPRECIATION METHOD)

| Model | Depreciation Method | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Values | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Davidson-Weil | Straight-line | 33 | 350 | 0.1316 | 0.1614 | -0.3887 | 0.7573 |
| | Double-declining balance | 35 | 28 | 0.1988 | 0.1488 | -0.0168 | 0.5302 |
| | Sum-of-years' digits | 37 | 8 | 0.1827 | 0.1721 | -0.0458 | 0.4306 |
| | Overall | 23 | 386 | 0.1376 | 0.1614 | -0.3887 | 0.7573 |
| Parker | Straight-line | 34 | 350 | 0.1316 | 0.1614 | -0.3887 | 0.7573 |
| | Double-declining balance | 36 | 28 | 0.2817 | 0.1533 | 0.0185 | 0.6019 |
| | Sum-of-years' digits | 38 | 8 | 0.2579 | 0.1758 | 0.0490 | 0.5405 |
| | Overall | 24 | 386 | 0.1451 | 0.1660 | -0.3887 | 0.7573 |

between estimated and actual purchasing power gains and losses. More specifically, research questions 39 - 44 pertained to the ability of both models to estimate purchasing power gains and losses across the industrial, banking, utility, transportation, and retail industry groups. Therefore, Table VI contains mean 'P' values by industry group. Each mean 'P' value in Table VI is cross-referenced to a specific research question. Other descriptive statistics are also presented in Table VI.

The overall purchasing power gain/loss mean 'P' value was .7011. The mean 'P' value provided an indication that the estimation procedure overstated the actual amount of purchasing power gain/loss by seventy percent. The standard deviation of the overall 'P' value distribution was 5.49. The estimation procedure performed better for non-industrial companies (mean 'P' values from .0252 to .1788) than for industrial companies (mean 'P' value of .9512).

Several identifiable factors contributed to the average 'P' value's deviation from zero. First, difficulty was experienced in identifying all monetary and nonmonetary assets and liabilities of a company. The problem was due principly to the high level of account aggregation in published financial statements. A second problem related to the fact that the models made no allowance for the rate of change in the net monetary position from the beginning to the end of the year. Finally, due to the way the 'P' value was calculated, differences of the same absolute amount in accumulating the net monetary position resulted in large 'P' values for companies with small purchasing power gains and losses and small 'P' values for companies with large purchasing power gains and losses. Because of

TABLE VI

PURCHASING POWER GAIN/LOSS 'P' VALUE STATISTICS
(BY INDUSTRY GROUP - APPLIED TO ALL COMPANIES)

| Model | Industry Group | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Values | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Davidson-Weil and Parker | Industrial | 40 | 303 | 0.9512 | 6.5500 | -5.6926 | 83.8209 |
| | Banking | 41 | 46 | 0.1049 | 0.4293 | -0.8858 | 1.9242 |
| | Utility | 42 | 47 | 0.0955 | 0.2467 | -0.1961 | 1.2808 |
| | Transportation | 43 | 29 | 0.1788 | 0.2778 | -0.4113 | 0.9398 |
| | Retail | 44 | 7 | 0.0252 | 0.1920 | -0.3996 | 0.1505 |
| | Overall | 39 | 432 | 0.7011 | 5.4918 | -5.6926 | 83.8209 |

the potential distortion introduced by the last problem, research questions 45 - 50 pertained to evaluating the 'P' value distributions for companies which had purchasing power gains and losses in excess of $10 million. The results of the analyses are presented in Table VII. Each mean 'P' value in Table VII is cross-referenced to a specific research question. Other descriptive statistics are also presented in Table VII.

A reduction in the overall mean 'P' value was achieved by examining the ability of the models to estimate the purchasing power gain/loss for companies which had an actual purchasing power gain/loss in excess of $10 million (mean 'P' value of .1868). In addition, the standard deviation and range of the overall 'P' value distribution was reduced. The estimation procedure still performed best for non-industrial companies. The mean 'P' values for non-industrial companies ranged from .0252 to .1516, while the industrial companies had a mean 'P' value of .2419. Figures 13 - 22, included in Appendix E, are histograms for various depreciation 'P' value distributions.

## Implications

There are several important accounting implications associated with research efforts aimed at evaluating the validity of historical cost/constant dollar data estimation models. However, "validity" is a normative standard. As such, no universally acceptable a priori criteria of validity can be specified. Therefore, the following implications are not absolute. Rather, they depend on whether or not a specific reader, based on his analysis of the results of the study, accepts the models (or parts of the models) as valid.

TABLE VII

PURCHASING POWER GAIN/LOSS 'P' VALUE STATISTICS
(BY INDUSTRY GROUP - APPLIED TO COMPANIES WITH
PURCHASING POWER GAIN/LOSS IN EXCESS OF
$10 MILLION)

| Model | Industry Group | Research Question | Number of Observations | Mean 'P' Value | Std. Deviation of 'P' Value | Minimum 'P' Value | Maximum 'P' Value |
|---|---|---|---|---|---|---|---|
| Davidson-Weil and Parker | Industrial | 46 | 220 | 0.2419 | 0.7456 | -4.6196 | 5.1665 |
| | Banking | 47 | 43 | 0.0541 | 0.3225 | -0.8858 | 0.9662 |
| | Utility | 48 | 47 | 0.0955 | 0.2467 | -0.1961 | 1.2808 |
| | Transportation | 49 | 28 | 0.1516 | 0.2405 | -0.4113 | 0.8964 |
| | Retail | 50 | 7 | 0.0252 | 0.1920 | -0.3996 | 0.1505 |
| | Overall | 45 | 345 | 0.1868 | 0.6196 | -4.6196 | 5.1665 |

If one accepts the models as valid, then support and credibility are lent to past research which relied on the models. Alternatively, for those who deem the models to be inadequate, conclusions reached in past research should be subjected to further scrutiny. Another important implication is that the findings of the present study may be beneficial in future research. Researchers who accept the models as valid will be able to generate surrogate historical cost/constant dollar data for companies which do not present such data. Such researchers may find it advantageous to adjust their surrogate data by the amount of model error (i.e., the 'P' values) discovered in the present study.

The benefits of the present research may be extended into practice. Knowledge of the validity of the models may be useful to financial statement analysts and investors who desire to project or estimate historical cost/constant dollar data.

The models may also find useful auditing applications. Although historical cost/constant dollar data should be relatively easy to audit (in the eventuality that the data must be audited), the models might provide a simple means for reviewing the reasonableness of client prepared historical cost/constant dollar disclosures. Finally, due to the inadequacies of detailed fixed asset records and other problems, certain companies may encounter difficulties in preparing historical cost/constant dollar data. The estimation models may be beneficial to such companies in assisting in the preparation of required historical cost/constant dollar disclosures. While each implication depends on a specific reader's assessment of the validity of the models, the present study provided evidence which may facilitate

individual assessments of the validity of the models.

## Summary

The present chapter included a presentation of summary 'P' value statistics. The model estimated historical cost/constant dollar cost of goods sold amounts were generally within one percent of the actual amounts, the model estimated historical cost/constant dollar depreciation expense amounts exceeded the actual amounts by an average of almost fifteen percent, and the estimated purchasing power gain/loss exceeded the actual amount by an average of seventy percent. Accuracy of the models in a specific situation depended on the adjustment routine utilized (i.e., FIFO, LIFO, etc.), and on the type of company (i.e., industrial, etc.) to which the model was applied. The next chapter includes a summarization and evaluation of the findings of the present study.

# CHAPTER V

## SUMMARY OF STUDY

The primary objective of the present chapter is to summarize and evaluate the findings of the study. In doing so, the chapter is divided into the following areas:

I. A General Review

II. Findings and Limitations

A. Summary of Findings

B. Limitations of Findings

III. Recommendations for Further Research

### A General Review

The objective of the present study was to examine the validity of the Davidson-Weil and Parker historical cost/constant dollar data estimation models. Historical cost data for 432 large American companies were gathered. The estimation models were then applied to the historical cost data to produce surrogate historical cost/constant dollar data. The estimated data were then compared to actual historical cost/constant dollar data which the 432 companies presented pursuant to SFAS No. 33. 'P' values (measurement index of the percentage deviation between an estimated and an actual amount) were calculated for cost of goods sold, depreciation expense, and the purchasing power gain/loss for each company. Summary 'P' value

statistics were calculated to provide clues about the validity of the models.

## Findings and Limitations

### Summary of Findings

To make universally acceptable statements about the validity of the models was not possible. Validity is a normative standard, and, therefore, the assessment of validity would vary among individuals. Nevertheless, to report the summary 'P' value statistics was possible. Based on the summary 'P' value statistics, individual readers can make their own assessments of the validity of the models.

For the 432 companies, both models achieved an average estimated historical cost/constant dollar cost of goods sold amount which was within one percent of the actual amount. Estimated historical cost/constant dollar depreciation expense exceeded actual historical cost/constant dollar depreciation expense by an average of 13.76 percent for the Davidson-Weil model and 14.51 percent for the Parker model. The additional precision of the Davidson-Weil model may be traced to its separate estimation routines for companies which used accelerated depreciation methods. The estimated purchasing power gain/loss (identical calculation for both models) overstated actual amounts by an average of 70.11 percent; however, for companies with purchasing power gains and losses in excess of $10 million, the estimate exceeded the actual amount by an average of less than nineteen percent.

Limitations

Two potential limitations were associated with the present research. First, the results of the present research did not apply to companies outside the study. Nevertheless, knowledge about the validity of the models may be most beneficial to companies which have not yet prepared SFAS No. 33 data. Therefore, each of the 'P' value distributions generated for a specific research question and having more than 30 observations was regressed on firm size. In no case did the slope of the regression line differ significantly (at the .05 level) from zero. The regression analyses provided an indication that company size did not significantly affect the accuracy of the models. The finding lended support to a claim that the models were as valid for large companies (such as those in the study) as they were for small companies (such as those not in the study). Still, caution should be exercised in extending the present study's conclusions to companies not included in the study.

The second limitation of the present study was that the models themselves may have been used by companies in the actual preparation of their historical cost/constant dollar disclosures. The FASB encouraged experimentation and use of simplifying techniques. To the extent that companies applied the estimation models in generating historical cost/constant dollar data, the present study was meaningless. Therefore, to determine the extent to which the models were used in developing actual historical cost/constant dollar data, a questionnaire (copy in Appendix F) was mailed to the 432 companies included in the study. Almost eighty percent (339) of the question-

naires were returned. None of the respondents indicated that their companies used the Davidson-Weil or Parker models. The possibility that companies used the models in preparing their actual historical cost/constant dollar disclosures did not, therefore, seem to be an imposing limitation.

## Recommendations for Further Research

There are two fruitful areas of further research. The present study could be replicated with financial data which becomes available in future years. If the deviation between estimated and actual data is constant from year to year, then the accuracy of the models might be supplemented by simply adjusting model generated results by the amount of the "normal" error.

Research efforts to evaluate merits of historical cost/constant dollar disclosures are also benefited by the present research. There is general agreement that the cost of accounting information should not exceed the benefits derived therefrom. However, measuring such costs and benefits is exceedingly difficult. The Committee on Concepts and Standards for External Financial Reports (American Accounting Association, 1977, p. 37) said, "Proper cost-benefit analysis does not appear possible with the present state of economic knowledge." Nevertheless, research which contributes information about the benefits of historical cost/constant dollar disclosures may be useful in an attempt to develop a cost-benefit analysis. The present study's contribution to knowledge about the validity of historical cost/constant dollar data estimation models may be of use in a cost-benefit analysis. If one accepts the premise that

historical cost/constant dollar disclosures are reasonably approximated by applying simple estimation models to historical cost financial statements, then the supplemental historical cost/constant dollar disclosures may be of limited benefit. Therefore, the cost of such disclosures should be limited. Such a cost-benefit analysis was not attempted in the present research project. The purpose here is to merely suggest how the results achieved in the present research may be of incremental use in a cost-benefit analysis.

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# APPENDIXES

# APPENDIX A

## LISTING OF FORTRAN COMPUTER PROGRAM

```
C INFLATION ACCOUNTING - CONSTANT DOLLAR RESTATEMENT PROCEDURE
C DAVIDSON-WEIL AND PARKER MODELS
C MODIFIED AND PROGRAMED BY L WALTHER, OSU, 1980
C
      DIMENSION F(16,7)
   10 READ(5,20,END=9999) NUMCO,INVMET,METDEP,HCGSCY,HCGSPY,HCBICY,
     1    HCEICY,HCBIPY,HCDEPR,HCACDE,DEPACY,NUM,FEIF,FEIL,DEPAPY,SFIFOV,
     1    BEGAMP,ENDAMP,CDCOGS,CDDEPR,PUPGL,ICCDE
   20 FORMAT(1X,I5,I1,I1,6F9.2/1X,I5,2F3.2,7F9.2,1X,I2)
      HPURCY=0.
      HPURCY=HCEICY+HCGSCY-HCBICY
C
C INITIALIZE THE VARIABLES
C
      AJBICY=0.
      DWFCE=0.
      DWCOGS=0.
      DWLICE=0.
      DWLDCE=0.
      G=0.
      S=0.
      TW=0.
      BITW=0.
      DWACE=0.
      DWFTPL=0.
      DWFTPF=0.
      AFBICY=0.
      FFCGS=0.
      DWFFCE=0.
      DWFFCA=0.
      DWFLIC=0.
      DWFLIA=0.
      BILIFO=0.
      EILIFO=0.
      DWFLDC=0.
      DWFLDA=0.
      APURCY=0.
      DAYINE=0.
      PFEI=0.
      YEPUR=0.
      BEINAJ=0.
      HPURPY=0.
      APURPY=0.
      DAYINB=0.
      PFBI=0.
      APFBI=0.
      PCOGSE=0.
      PCOGS=0.
```

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      CHANGE=0.
      DWDEPE=0.
      DWDEP=0.
      AVGAGE=0.
      ARF=0.
      GROWTH=0.
      I=0.
      J=0.
      K=0.
      L=0.
      TRP1=0.
      TRP2=0.
      DFF=0.
      DFF1=0.
      ADD1=0.
      FACT1=0.
      DFFF2=0.
      ADD2=0.
      FACT2=0.
      DFFF3=0.
      ADD3=0.
      FACT3=0.
      PPUP=0.
      DWPLP=0.
      PDEP=0.
      PDWDEP=0.
      PPDEP=0.
      PDWCOG=0.
      PPCOG=0.
      PDWPUP=0.
      PPPUP=0.
      JUMP=0.
C
C LOAD THE CONSUMER PRICE INDICES
C
      CI3612=41.9
      CI3712=43.2
      CI3812=42.0
      CI3912=41.8
      CI4012=42.2
      CI4112=46.3
      CI4212=50.6
      CI4312=52.2
      CI4412=53.3
      CI4512=54.5
      CI4612=64.4
      CI4712=70.2
      CI4812=72.1
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CI5012=74.9
CI5112=79.3
CI5212=80.0
CI5312=80.5
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CI5512=80.4
CI5612=82.7
CI5712=85.2
CI5812=86.7
CI5912=88.0
CI6012=89.3
CI6112=89.9
CI6212=91.0
CI6312=92.5
CI6412=93.6
CI6512=95.4
CI6513=94.5
CI6612=98.6
CI6613=97.2
CI6712=101.6
CI6713=100.0
CI6812=106.4
CI6813=104.2
CI6912=112.9
CI6913=109.8
CI7012=119.1
CI7013=116.3
CI7112=123.1
CI7113=121.3
CI7212=127.3
CI7213=125.3
CI7312=138.5
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CI7612=174.3
CI7613=170.5
CI7701=175.3
CI7702=177.1
CI7703=178.2
CI7704=179.6
CI7705=180.6
CI7706=181.8
CI7707=182.6
```

```
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      CI7709=184.0
      CI7710=184.5
      CI7711=185.4
      CI7712=186.1
      CI7713=181.5
      CI7801=187.2
      CI7802=188.4
      CI7803=189.8
      CI7804=191.5
      CI7805=193.3
      CI7806=195.3
      CI7807=196.7
      CI7808=197.8
      CI7809=199.3
      CI7810=200.9
      CI7811=202.0
      CI7812=202.9
      CI7813=195.4
      CI7901=204.7
      CI7902=207.1
      CI7903=209.1
      CI7904=211.5
      CI7905=214.1
      CI7906=216.6
      CI7907=218.9
      CI7908=221.1
      CI7909=223.4
      CI7910=225.4
      CI7911=227.5
      CI7912=229.9
      CI7913=217.4
C
C DAVIDSON-WEIL INVENTORY METHODS
C
      IF(INVMET.EQ.1) GO TO 1100
      IF(INVMET.EQ.2) GO TO 1200
      IF(INVMET.EQ.3) GO TO 1300
      IF(INVMET.EQ.4) GO TO 1100
      IF(INVMET.EQ.5) GO TO 1400
      IF(INVMET.EQ.6) GO TO 1100
      IF(INVMET.EQ.7) GO TO 1400
      IF(INVMET.EQ.8) GO TO 1500
C
C DAVIDSON-WEIL FIFO INVENTORY METHOD
C
 1100 AJBICY=((CI7812/CI7712-1)*.5*(1-(HCGSCY-HCBICY)/HPURCY)+1)*HCBICY
      DWFCE=AJBICY*(CI7912/CI7812)+((CI7912/CI7812-1)*(1-(HCGSCY-HCBICY)
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     1/(2*HPURCY))+1)*(HCGSCY-HCBICY)
      DWCOGS=DWFCE*(CI7913/CI7912)
      GO TO 2000
C
C DAVIDSON-WEIL LIFO WITH INVENTORY INCREASE
C
 1200 DWLICE=HCGSCY*((CI7912/CI7812-1)*(.5*(HCGSCY/HPURCY))+1)
      DWCOGS=DWLICE*(CI7913/CI7912)
      GO TO 2000
C
C DAVIDSON-WEIL LIFO WITH INVENTORY DECREASE
C
 1300 DWLDCE=((.5*(CI7912/CI7812-1))+1)*HPURCY+(HCBICY-HCEICY)*(CI7912/
     1CI7712)
      DWCOGS=DWLDCE*(CI7913/CI7912)
      GO TO 2000
C
C DAVIDSON-WEIL AVERAGE COST INVENTORY METHOD
C
 1400 G=HCEICY/HCBICY
      S=1-(HCGSCY/HPURCY)
      TW=(1+G+S)/(2*(1+G-S))+1
      IF(TW.LE.1.)GO TO 1401
      IF(TW.LE.2.)GO TO 1402
      IF(TW.LE.3.)GO TO 1403
      IF(TW.LE.4.)GO TO 1404
      IF(TW.LE.5.)GO TO 1405
      IF(TW.LE.6.)GO TO 1406
      IF(TW.LE.7.)GO TO 1407
      IF(TW.LE.8.)GO TO 1408
      IF(TW.LE.9.)GO TO 1409
      IF(TW.LE.10.)GO TO 1410
      IF(TW.GT.10.)GO TO 1411
 1401 BITW=((CI7912/CI7812-1)*TW+1)*HCBICY
      GO TO 1450
 1402 BITW=(CI7912/CI7812)*((CI7812/CI7712-1)*(TW-1)+1)*HCBICY
      GO TO 1450
 1403 BITW=(CI7912/CI7712)*((CI7712/CI7612-1)*(TW-2)+1)*HCBICY
      GO TO 1450
 1404 BITW=(CI7912/CI7612)*((CI7612/CI7512-1)*(TW-3)+1)*HCBICY
      GO TO 1450
 1405 BITW=(CI7912/CI7512)*((CI7512/CI7412-1)*(TW-4)+1)*HCBICY
      GO TO 1450
 1406 BITW=(CI7912/CI7412)*((CI7412/CI7312-1)*(TW-5)+1)*HCBICY
      GO TO 1450
 1407 BITW=(CI7912/CI7312)*((CI7312/CI7212-1)*(TW-6)+1)*HCBICY
      GO TO 1450
 1408 BITW=(CI7912/CI7212)*((CI7212/CI7112-1)*(TW-7)+1)*HCBICY
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      GO TO 1450
 1409 BITW=(CI7912/CI7112)*((CI7112/CI7012-1)*(TW-8)+1)*HCBICY
      GO TO 1450
 1410 BITW=(CI7912/CI7012)*((CI7012/CI6912-1)*(TW-9)+1)*HCBICY
      GO TO 1450
 1411 BITW=(CI7912/CI6912)*HCBICY
      GO TO 1450
 1450 DWACE=(HCGSCY/(HCGSCY+HCEICY))*(BITW+HPURCY*((CI7912/CI7812-1)*.5+
     11))
      DWCOGS=DWACE*(CI7913/CI7912)
      GO TO 2000
C
C DAVIDSON-WEIL MIXED INVENTORY METHODS
C
 1500 DWFTPF=(FEIF*HCEICY)/(HCEICY+EFIFOV)
      DWFTPL=((FEIL*HCEICY)+EFIFOV)/(HCEICY+EFIFOV)
      FFCGS=(FEIF*HCBICY)+(DWFTPF*HPURCY)-(FEIF*HCEICY)
      AFBICY=((CI7812/CI7712-1)*.5*((FFCGS-FEIF*HCBICY)/(HPURCY*DWFTPF))
     1+1)*(HCBICY*FEIF)
      DWFFCE=AFBICY*(CI7912/CI7812)+((CI7912/CI7812-1)*(1-(FFCGS-HCBICY*
     1FEIF)/(2*HPURCY*DWFTPF))+1)*(FFCGS-HCBICY*FEIF)
      DWFFCA=DWFFCE*(CI7913/CI7912)
      EILIFO=FEIL*HCEICY
      BILIFO=FEIL*HCBICY
      IF(BILIFO.GT.EILIFO)GO TO 1525
      DWFLIC=(HCGSCY-FFCGS)*((CI7912/CI7812-1)*(.5*(HCGSCY-FFCGS)/
     1(DWFTPL*HPURCY))+1)
      DWFLIA=DWFLIC*(CI7913/CI7912)
      GO TO 1550
 1525 DWFLDC=((.5*(CI7912/CI7812-1))+1)*(HPURCY*DWFTPL)+((HCBICY*FEIL)-
     1(HCEICY*FEIL))*(CI7912/CI7712)
      DWFLDA=DWFLDC*(CI7913/CI7912)
 1550 DWCOGS=DWFLDA+DWFLIA+DWFFCA
      GO TO 2000
C
C PARKER INVENTORY METHODS
C
 2000 IF(INVMET.EQ.1) GO TO 2100
      IF(INVMET.EQ.2) GO TO 2200
      IF(INVMET.EQ.3) GO TO 2300
      IF(INVMET.EQ.4) GO TO 2100
      IF(INVMET.EQ.5) GO TO 2400
      IF(INVMET.EQ.6) GO TO 2100
      IF(INVMET.EQ.7) GO TO 2400
      IF(INVMET.EQ.8) GO TO 2500
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C
C PARKER FIFO INVENTORY METHOD
C
 2100 APURCY=HPURCY/365
      DAYINE=HCEICY/APURCY
      IF(DAYINE.LE.31.)GO TO 2101
      IF(DAYINE.LE.61.)GO TO 2102
      IF(DAYINE.LE.92.)GO TO 2103
      IF(DAYINE.LE.122.)GO TO 2104
      IF(DAYINE.LE.153.)GO TO 2105
      IF(DAYINE.LE.184.)GO TO 2106
      IF(DAYINE.LE.214.)GO TO 2107
      IF(DAYINE.LE.245.)GO TO 2108
      IF(DAYINE.LE.275.)GO TO 2109
      IF(DAYINE.LE.306.)GO TO 2110
      IF(DAYINE.LE.334.)GO TO 2111
      IF(DAYINE.LE.365.)GO TO 2112
      IF(DAYINE.LE.396.)GO TO 2113
      IF(DAYINE.LE.426.)GO TO 2114
      IF(DAYINE.LE.457.)GO TO 2115
      IF(DAYINE.LE.487.)GO TO 2116
      IF(DAYINE.LE.518.)GO TO 2117
      IF(DAYINE.LE.549.)GO TO 2118
      IF(DAYINE.GT.549.)GO TO 2119
 2101 PFEI=APURCY*DAYINE
      GO TO 2130
 2102 PFEI=(APURCY*31)+
     1(APURCY*(DAYINE-31)*(CI7912/CI7911))
      GO TO 2130
 2103 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*(DAYINE-61)*(CI7912/CI7910))
      GO TO 2130
 2104 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*(DAYINE-92)*(CI7912/CI7909))
      GO TO 2130
 2105 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*(DAYINE-122)*(CI7912/CI7908))
      GO TO 2130
 2106 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
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     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*(DAYINE-153)*(CI7912/CI7907))
      GO TO 2130
2107 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*(DAYINE-184)*(CI7912/CI7906))
      GO TO 2130
2108 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*(DAYINE-214)*(CI7912/CI7905))
      GO TO 2130
2109 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*(DAYINE-245)*(CI7912/CI7904))
      GO TO 2130
2110 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(CI7912/CI7904))+
     1(APURCY*(DAYINE-275)*(CI7912/CI7903))
      GO TO 2130
2111 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
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     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(CI7912/CI7904))+
     1(APURCY*31*(CI7912/CI7903))+
     1(APURCY*(DAYINE-306)*(CI7912/CI7902))
      GO TO 2130
2112 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(CI7912/CI7904))+
     1(APURCY*31*(CI7912/CI7903))+
     1(APURCY*28*(CI7912/CI7902))+
     1(APURCY*(DAYINE-334)*(CI7912/CI7901))
      GO TO 2130
2113 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(CI7912/CI7904))+
     1(APURCY*31*(CI7912/CI7903))+
     1(APURCY*28*(CI7912/CI7902))+
     1(APURCY*31*(CI7912/CI7901))+
     1(APURCY*(DAYINE-365)*(CI7912/CI7812))
      GO TO 2130
2114 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(GI7912/CI7904))+
     1(APURCY*31*(CI7912/CI7903))+
     1(APURCY*28*(CI7912/CI7902))+
     1(APURCY*31*(CI7912/CI7901))+
     1(APURCY*31*(CI7912/CI7812))+
     1(APURCY*(DAYINE-396)*(CI7912/CI7811))
      GO TO 2130
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2115 PFEI=(APURCY*31)+
    1((APURCY*30*(CI7912/CI7911))+
    1((APURCY*31*(CI7912/CI7910))+
    1((APURCY*30*(CI7912/CI7909))+
    1((APURCY*31*(CI7912/CI7908))+
    1((APURCY*31*(CI7912/CI7907))+
    1((APURCY*30*(CI7912/CI7906))+
    1((APURCY*31*(CI7912/CI7905))+
    1((APURCY*30*(CI7912/CI7904))+
    1((APURCY*31*(CI7912/CI7903))+
    1((APURCY*28*(CI7912/CI7902))+
    1((APURCY*31*(CI7912/CI7901))+
    1((APURCY*31*(CI7912/CI7812))+
    1((APURCY*30*(CI7912/CI7811))+
    1((APURCY*(DAYINE-426)*(CI7912/CI7810))
     GO TO 2130
2116 PFEI=(APURCY*31)+
    1((APURCY*30*(CI7912/CI7911))+
    1((APURCY*31*(CI7912/CI7910))+
    1((APURCY*30*(CI7912/CI7909))+
    1((APURCY*31*(CI7912/CI7908))+
    1((APURCY*31*(CI7912/CI7907))+
    1((APURCY*30*(CI7912/CI7906))+
    1((APURCY*31*(CI7912/CI7905))+
    1((APURCY*30*(CI7912/CI7904))+
    1((APURCY*31*(CI7912/CI7903))+
    1((APURCY*28*(CI7912/CI7902))+
    1((APURCY*31*(CI7912/CI7901))+
    1((APURCY*31*(CI7912/CI7812))+
    1((APURCY*30*(CI7912/CI7811))+
    1((APURCY*31*(CI7912/CI7810))+
    1((APURCY*(DAYINE-457)*(CI7912/CI7809))
     GO TO 2130
2117 PFEI=(APURCY*31)+
    1((APURCY*30*(CI7912/CI7911))+
    1((APURCY*31*(CI7912/CI7910))+
    1((APURCY*30*(CI7912/CI7909))+
    1((APURCY*31*(CI7912/CI7908))+
    1((APURCY*31*(CI7912/CI7907))+
    1((APURCY*30*(CI7912/CI7906))+
    1((APURCY*31*(CI7912/CI7905))+
    1((APURCY*30*(CI7912/CI7904))+
    1((APURCY*31*(CI7912/CI7903))+
    1((APURCY*28*(CI7912/CI7902))+
    1((APURCY*31*(CI7912/CI7901))+
    1((APURCY*31*(CI7912/CI7812))+
    1((APURCY*30*(CI7912/CI7811))+
    1((APURCY*31*(CI7912/CI7810))+
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     1(APURCY*30*(CI7912/CI7809))+
     1(APURCY*(DAYINE-487)*(CI7912/CI7808))
      GO TO 2130
2118 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(CI7912/CI7904))+
     1(APURCY*31*(CI7912/CI7903))+
     1(APURCY*28*(CI7912/CI7902))+
     1(APURCY*31*(CI7912/CI7901))+
     1(APURCY*31*(CI7912/CI7812))+
     1(APURCY*30*(CI7912/CI7811))+
     1(APURCY*31*(CI7912/CI7810))+
     1(APURCY*30*(CI7912/CI7809))+
     1(APURCY*31*(CI7912/CI7808))+
     1(APURCY*(DAYINE-518)*(CI7912/CI7807))
      GO TO 2130
2119 PFEI=(APURCY*31)+
     1(APURCY*30*(CI7912/CI7911))+
     1(APURCY*31*(CI7912/CI7910))+
     1(APURCY*30*(CI7912/CI7909))+
     1(APURCY*31*(CI7912/CI7908))+
     1(APURCY*31*(CI7912/CI7907))+
     1(APURCY*30*(CI7912/CI7906))+
     1(APURCY*31*(CI7912/CI7905))+
     1(APURCY*30*(CI7912/CI7904))+
     1(APURCY*31*(CI7912/CI7903))+
     1(APURCY*28*(CI7912/CI7902))+
     1(APURCY*31*(CI7912/CI7901))+
     1(APURCY*31*(CI7912/CI7812))+
     1(APURCY*30*(CI7912/CI7811))+
     1(APURCY*31*(CI7912/CI7810))+
     1(APURCY*30*(CI7912/CI7809))+
     1(APURCY*31*(CI7912/CI7808))+
     1(APURCY*31*(CI7912/CI7807))+
     1(APURCY*(DAYINE-549)*(CI7912/CI7806))
      GO TO 2130
2130 YEPUR=HPURCY*(CI7912/CI7913)
     HPURPY=HCBICY+HCGSPY-HCBIPY
     APURPY=HPURPY/365
     DAYINB=HCBICY/APURPY
     IF(DAYINB.LE.31.)GO TO 2141
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      IF(DAYINB.LE.61.)GO TO 2142
      IF(DAYINB.LE.92.)GO TO 2143
      IF(DAYINB.LE.122.)GO TO 2144
      IF(DAYINB.LE.153.)GO TO 2145
      IF(DAYINB.LE.184.)GO TO 2146
      IF(DAYINB.LE.214.)GO TO 2147
      IF(DAYINB.LE.245.)GO TO 2148
      IF(DAYINB.LE.275.)GO TO 2149
      IF(DAYINB.LE.306.)GO TO 2150
      IF(DAYINB.LE.334.)GO TO 2151
      IF(DAYINB.LE.365.)GO TO 2152
      IF(DAYINB.LE.396.)GO TO 2153
      IF(DAYINB.LE.426.)GO TO 2154
      IF(DAYINB.LE.457.)GO TO 2155
      IF(DAYINB.LE.487.)GO TO 2156
      IF(DAYINB.LE.518.)GO TO 2157
      IF(DAYINB.LE.548.)GO TO 2158
      IF(DAYINB.GT.548.)GO TO 2159
2141  PFBI=APURPY*DAYINB
      GO TO 2170
2142  PFBI=(APURPY*31)+
     1(APURPY*(DAYINB-31)*(CI7812/CI7811))
      GO TO 2170
2143  PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*(DAYINB-61)*(CI7812/CI7810))
      GO TO 2170
2144  PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*(DAYINB-92)*(CI7812/CI7809))
      GO TO 2170
2145  PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*(DAYINB-122)*(CI7812/CI7808))
      GO TO 2170
2146  PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*(DAYINB-153)*(CI7812/CI7807))
      GO TO 2170
2147  PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
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     1(APURPY*30*(CI7812/CI7805))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*(DAYINB-184)*(CI7812/CI7806))
      GO TO 2170
2148 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*(DAYINE-214)*(CI7812/CI7805))
      GO TO 2170
2149 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*(DAYINB-245)*(CI7812/CI7804))
      GO TO 2170
2150 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*(DAYINB-275)*(CI7812/CI7803))
      GO TO 2170
2151 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7812/CI7803))+
     1(APURPY*(DAYINB-306)*(CI7812/CI7802))
      GO TO 2170
2152 PFBI=(APURPY*31)+
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     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7E12/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7E12/CI7806))+
     1(APURPY*31*(CI7E12/CI7805))+
     1(APURPY*30*(CI7E12/CI7804))+
     1(APURPY*31*(CI7E12/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*(DAYINB-334)*(CI7812/CI7801))
      GO TO 2170
2153 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7E12/CI7811))+
     1(APURPY*31*(CI7E12/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7E12/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7E12/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7E12/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*(DAYINB-365)*(CI7812/CI7712))
      GO TO 2170
2154 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7E12/CI7811))+
     1(APURPY*31*(CI7E12/CI7810))+
     1(APURPY*30*(CI7E12/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7E12/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7E12/CI7805))+
     1(APURPY*30*(CI7E12/CI7804))+
     1(APURPY*31*(CI7E12/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*31*(CI7E12/CI7712))+
     1(APURPY*(DAYINB-396)*(CI7812/CI7711))
      GO TO 2170
2155 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7E12/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7E12/CI7808))+
     1(APURPY*31*(CI7E12/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7E12/CI7805))+
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     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7812/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*31*(CI7812/CI7712))+
     1(APURPY*30*(CI7812/CI7711))+
     1(APURPY*(DAYINB-426)*(CI7812/CI7710))
      GO TO 2170
2156 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7812/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*31*(CI7812/CI7712))+
     1(APURPY*30*(CI7812/CI7711))+
     1(APURPY*31*(CI7812/CI7710))+
     1(APURPY*(DAYINB-457)*(CI7812/CI7709))
      GO TO 2170
2157 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7812/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*31*(CI7812/CI7712))+
     1(APURPY*30*(CI7812/CI7711))+
     1(APURPY*31*(CI7812/CI7710))+
     1(APURPY*30*(CI7812/CI7709))+
     1(APURPY*(DAYINB-487)*(CI7812/CI7708))
      GO TO 2170
2158 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
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     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7812/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*31*(CI7812/CI7712))+
     1(APURPY*30*(CI7812/CI7711))+
     1(APURPY*31*(CI7812/CI7710))+
     1(APURPY*30*(CI7812/CI7709))+
     1(APURPY*31*(CI7812/CI7708))+
     1(APURPY*(DAYINB-518)*(CI7812/CI7707))
      GO TO 2170
2159 PFBI=(APURPY*31)+
     1(APURPY*30*(CI7812/CI7811))+
     1(APURPY*31*(CI7812/CI7810))+
     1(APURPY*30*(CI7812/CI7809))+
     1(APURPY*31*(CI7812/CI7808))+
     1(APURPY*31*(CI7812/CI7807))+
     1(APURPY*30*(CI7812/CI7806))+
     1(APURPY*31*(CI7812/CI7805))+
     1(APURPY*30*(CI7812/CI7804))+
     1(APURPY*31*(CI7812/CI7803))+
     1(APURPY*28*(CI7812/CI7802))+
     1(APURPY*31*(CI7812/CI7801))+
     1(APURPY*31*(CI7812/CI7712))+
     1(APURPY*30*(CI7812/CI7711))+
     1(APURPY*31*(CI7812/CI7710))+
     1(APURPY*30*(CI7812/CI7709))+
     1(APURPY*31*(CI7812/CI7708))+
     1(APURPY*31*(CI7812/CI7707))+
     1(APURPY*(DAYINB-549)*(CI7812/CI7706))
      GO TO 2170
2170 APFBI=PFBI*(CI7912/CI7812)
     PCOGSE=YEPUR+APFBI-PFEI
     PCOGS=PCOGSE*(CI7913/CI7912)
     GO TO 3000
C
C PARKER LIFO WITH INVENTORY INCREASE
C
2200 PCOGS=HPURCY-(HCEICY-HCBICY)
     GO TO 3000
C
C PARKER LIFO WITH INVENTORY DECREASE
C
2300 PCOGS=HPURCY+((HCBICY-HCEICY)*(CI7913/CI7813))
     GO TO 3000
```

```
C PARKER AVERAGE COST INVENTORY METHOD
C
 2400 PCOGS=CWCOGS
      GO TO 3000
C
C PARKER MIXED INVENTORY METHODS
C
 2500 IF(FEIF.GE.FEIL)GO TO 2100
      CHANGE=HCEICY-HCBICY
      IF(CHANGE.GE.0.)GO TO 2200
      IF(CHANGE.LT.0.)GO TO 2300
C
C DAVIDSON-WEIL DEPRECIATION METHODS
C
 3000 IF(METDEP.EQ.1)GO TO 3100
      IF(METDEP.EQ.2)GO TO 3200
      IF(METDEP.EQ.3)GO TO 3300
C
C DAVIDSON-WEIL STRAIGHT-LINE DEPRECIATION
C
 3100 AVGAGE=HCACDE/HCDEPR
 3299 IF(AVGAGE.LE.1.)GO TO 3101
      IF(AVGAGE.LE.2.)GO TO 3102
      IF(AVGAGE.LE.3.)GO TO 3103
      IF(AVGAGE.LE.4.)GO TO 3104
      IF(AVGAGE.LE.5.)GO TO 3105
      IF(AVGAGE.LE.6.)GO TO 3106
      IF(AVGAGE.LE.7.)GO TO 3107
      IF(AVGAGE.LE.8.)GO TO 3108
      IF(AVGAGE.LE.9.)GO TO 3109
      IF(AVGAGE.LE.10.)GO TO 3110
      IF(AVGAGE.LE.11.)GO TO 3111
      IF(AVGAGE.LE.12.)GO TO 3112
      IF(AVGAGE.LE.13.)GO TO 3113
      IF(AVGAGE.LE.14.)GO TO 3114
      IF(AVGAGE.LE.15.)GO TO 3115
      IF(AVGAGE.LE.16.)GO TO 3116
      IF(AVGAGE.LE.17.)GO TO 3117
      IF(AVGAGE.LE.18.)GO TO 3118
      IF(AVGAGE.LE.19.)GO TO 3119
      IF(AVGAGE.LE.20.)GO TO 3120
      IF(AVGAGE.LE.21.)GO TO 3121
      IF(AVGAGE.LE.22.)GO TO 3122
      IF(AVGAGE.LE.23.)GO TO 3123
      IF(AVGAGE.LE.24.)GO TO 3124
      IF(AVGAGE.LE.25.)GO TO 3125
      IF(AVGAGE.LE.26.)GO TO 3126
      IF(AVGAGE.LE.27.)GO TO 3127
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      IF(AVGAGE.LE.28.)GO TO 3128
      IF(AVGAGE.LE.29.)GO TO 3129
      IF(AVGAGE.LE.30.)GO TO 3130
      IF(AVGAGE.LE.31.)GO TO 3131
      IF(AVGAGE.LE.32.)GO TO 3132
      IF(AVGAGE.LE.33.)GO TO 3133
      IF(AVGAGE.LE.34.)GO TO 3134
      IF(AVGAGE.LE.35.)GO TO 3135
      IF(AVGAGE.LE.36.)GO TO 3136
      IF(AVGAGE.LE.37.)GO TO 3137
      IF(AVGAGE.LE.38.)GO TO 3138
      IF(AVGAGE.LE.39.)GO TO 3139
      IF(AVGAGE.LE.40.)GO TO 3140
      IF(AVGAGE.GT.40.)GO TO 3141
3101  DWDEPE=((CI7912/CI7812-1)*AVGAGE+1)*HCDEPR
      GO TO 3150
3102  DWDEPE=(CI7912/CI7812)*((CI7812/CI7712-1)*(AVGAGE-1)+1)*HCDEPR
      GO TO 3150
3103  DWDEPE=(CI7912/CI7712)*((CI7712/CI7612-1)*(AVGAGE-2)+1)*HCDEPR
      GO TO 3150
3104  DWDEPE=(CI7912/CI7612)*((CI7612/CI7512-1)*(AVGAGE-3)+1)*HCDEPR
      GO TO 3150
3105  DWDEPE=(CI7912/CI7512)*((CI7512/CI7412-1)*(AVGAGE-4)+1)*HCDEPR
      GO TO 3150
3106  DWDEPE=(CI7912/CI7412)*((CI7412/CI7312-1)*(AVGAGE-5)+1)*HCDEPR
      GO TO 3150
3107  DWDEPE=(CI7912/CI7312)*((CI7312/CI7212-1)*(AVGAGE-6)+1)*HCDEPR
      GO TO 3150
3108  DWDEPE=(CI7912/CI7212)*((CI7212/CI7112-1)*(AVGAGE-7)+1)*HCDEPR
      GO TO 3150
3109  DWDEPE=(CI7912/CI7112)*((CI7112/CI7012-1)*(AVGAGE-8)+1)*HCDEPR
      GO TO 3150
3110  DWDEPE=(CI7912/CI7012)*((CI7012/CI6912-1)*(AVGAGE-9)+1)*HCDEPR
      GO TO 3150
3111  DWDEPE=(CI7912/CI6912)*((CI6912/CI6812-1)*(AVGAGE-10)+1)*HCDEPR
      GO TO 3150
3112  DWDEPE=(CI7912/CI6812)*((CI6812/CI6712-1)*(AVGAGE-11)+1)*HCDEPR
      GO TO 3150
3113  DWDEPE=(CI7912/CI6712)*((CI6712/CI6612-1)*(AVGAGE-12)+1)*HCDEPR
      GO TO 3150
3114  DWDEPE=(CI7912/CI6612)*((CI6612/CI6512-1)*(AVGAGE-13)+1)*HCDEPR
      GO TO 3150
3115  DWDEPE=(CI7912/CI6512)*((CI6512/CI6412-1)*(AVGAGE-14)+1)*HCDEPR
      GO TO 3150
3116  DWDEPE=(CI7912/CI6412)*((CI6412/CI6312-1)*(AVGAGE-15)+1)*HCDEPR
      GO TO 3150
3117  DWDEPE=(CI7912/CI6312)*((CI6312/CI6212-1)*(AVGAGE-16)+1)*HCDEPR
      GO TO 3150
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3118 DWDEPE=(CI7912/CI6212)*((CI6212/CI6112-1)*(AVGAGE-17)+1)*HCDEPR
     GO TO 3150
3119 DWDEPE=(CI7912/CI6112)*((CI6112/CI6012-1)*(AVGAGE-18)+1)*HCDEPR
     GO TO 3150
3120 DWDEPE=(CI7912/CI6012)*((CI6012/CI5912-1)*(AVGAGE-19)+1)*HCDEPR
     GO TO 3150
3121 DWDEPE=(CI7912/CI5912)*((CI5912/CI5812-1)*(AVGAGE-20)+1)*HCDEPR
     GO TO 3150
3122 DWDEPE=(CI7912/CI5812)*((CI5812/CI5712-1)*(AVGAGE-21)+1)*HCDEPR
     GO TO 3150
3123 DWDEPE=(CI7912/CI5712)*((CI5712/CI5612-1)*(AVGAGE-22)+1)*HCDEPR
     GO TO 3150
3124 DWDEPE=(CI7912/CI5612)*((CI5612/CI5512-1)*(AVGAGE-23)+1)*HCDEPR
     GO TO 3150
3125 DWDEPE=(CI7912/CI5512)*((CI5512/CI5412-1)*(AVGAGE-24)+1)*HCDEPR
     GO TO 3150
3126 DWDEPE=(CI7912/CI5412)*((CI5412/CI5312-1)*(AVGAGE-25)+1)*HCDEPR
     GO TO 3150
3127 DWDEPE=(CI7912/CI5312)*((CI5312/CI5212-1)*(AVGAGE-26)+1)*HCDEPR
     GO TO 3150
3128 DWDEPE=(CI7912/CI5212)*((CI5212/CI5112-1)*(AVGAGE-27)+1)*HCDEPR
     GO TO 3150
3129 DWDEPE=(CI7912/CI5112)*((CI5112/CI5012-1)*(AVGAGE-28)+1)*HCDEPR
     GO TO 3150
3130 DWDEPE=(CI7912/CI5012)*((CI5012/CI4912-1)*(AVGAGE-29)+1)*HCDEPR
     GO TO 3150
3131 DWDEPE=(CI7912/CI4912)*((CI4912/CI4812-1)*(AVGAGE-30)+1)*HCDEPR
     GO TO 3150
3132 DWDEPE=(CI7912/CI4812)*((CI4812/CI4712-1)*(AVGAGE-31)+1)*HCDEPR
     GO TO 3150
3133 DWDEPE=(CI7912/CI4712)*((CI4712/CI4612-1)*(AVGAGE-32)+1)*HCDEPR
     GO TO 3150
3134 DWDEPE=(CI7912/CI4612)*((CI4612/CI4512-1)*(AVGAGE-33)+1)*HCDEPR
     GO TO 3150
3135 DWDEPE=(CI7912/CI4512)*((CI4512/CI4412-1)*(AVGAGE-34)+1)*HCDEPR
     GO TO 3150
3136 DWDEPE=(CI7912/CI4412)*((CI4412/CI4312-1)*(AVGAGE-35)+1)*HCDEPR
     GO TO 3150
3137 DWDEPE=(CI7912/CI4312)*((CI4312/CI4212-1)*(AVGAGE-36)+1)*HCDEPR
     GO TO 3150
3138 DWDEPE=(CI7912/CI4212)*((CI4212/CI4112-1)*(AVGAGE-37)+1)*HCDEPR
     GO TO 3150
3139 DWDEPE=(CI7912/CI4112)*((CI4112/CI4012-1)*(AVGAGE-38)+1)*HCDEPR
     GO TO 3150
3140 DWDEPE=(CI7912/CI4012)*((CI4012/CI3912-1)*(AVGAGE-39)+1)*HCDEPR
     GO TO 3150
3141 DWDEPE=(CI7912/CI3912)*HCDEPR
     GO TO 3150
```

```
 3150 IF(JUMP.EQ.1.) GO TO 3410
 3151 DWDEP=DWDEPE*(CI7913/CI7912)
      GO TO 3400
C
C DAVIDSON-WEIL DOUBLE-DECLINING BALANCE METHOD
C
 3200 GROWTH=DEPACY/DEPAPY-1
      AVGAGE=HCACDE/HCDEPR
C
C DDB AGE REDUCING FACTORS
C
      F(1,1)=.7488
      F(1,2)=.7647
      F(1,3)=.7794
      F(1,4)=.7931
      F(1,5)=.8058
      F(1,6)=.8176
      F(1,7)=.8387
      F(2,1)=.7454
      F(2,2)=.7653
      F(2,3)=.7838
      F(2,4)=.8008
      F(2,5)=.8165
      F(2,6)=.8310
      F(2,7)=.8564
      F(3,1)=.7408
      F(3,2)=.7650
      F(3,3)=.7873
      F(3,4)=.8078
      F(3,5)=.8265
      F(3,6)=.8434
      F(3,7)=.8727
      F(4,1)=.7362
      F(4,2)=.7646
      F(4,3)=.7908
      F(4,4)=.8146
      F(4,5)=.8362
      F(4,6)=.8555
      F(4,7)=.8880
      F(5,1)=.7315
      F(5,2)=.7643
      F(5,3)=.7943
      F(5,4)=.8215
      F(5,5)=.8457
      F(5,6)=.8671
      F(5,7)=.9021
      F(6,1)=.7269
      F(6,2)=.7640
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```
F(6,3)=.7979
F(6,4)=.8283
F(6,5)=.8550
F(6,6)=.8782
F(6,7)=.9150
F(7,1)=.7223
F(7,2)=.7638
F(7,3)=.8015
F(7,4)=.8350
F(7,5)=.8640
F(7,6)=.8888
F(7,7)=.9267
F(8,1)=.7178
F(8,2)=.7636
F(8,3)=.8051
F(8,4)=.8416
F(8,5)=.8727
F(8,6)=.8987
F(8,7)=.9371
F(9,1)=.7133
F(9,2)=.7634
F(9,3)=.8087
F(9,4)=.8481
F(9,5)=.8812
F(9,6)=.9081
F(9,7)=.9464
F(10,1)=.7088
F(10,2)=.7633
F(10,3)=.8124
F(10,4)=.8545
F(10,5)=.8892
F(10,6)=.9169
F(10,7)=.9545
F(11,1)=.7043
F(11,2)=.7632
F(11,3)=.8160
F(11,4)=.8608
F(11,5)=.8969
F(11,6)=.9250
F(11,7)=.9616
F(12,1)=.6998
F(12,2)=.7631
F(12,3)=.8196
F(12,4)=.8669
F(12,5)=.9043
F(12,6)=.9326
F(12,7)=.9678
F(13,1)=.6954
F(13,2)=.7630
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```
      F(13,3)=.8231
      F(13,4)=.8728
      F(13,5)=.9113
      F(13,6)=.9395
      F(13,7)=.9731
      F(14,1)=.6735
      F(14,2)=.7626
      F(14,3)=.8406
      F(14,4)=.9002
      F(14,5)=.9408
      F(14,6)=.9662
      F(14,7)=.9897
      F(15,1)=.6521
      F(15,2)=.7624
      F(15,3)=.8573
      F(15,4)=.9233
      F(15,5)=.9621
      F(15,6)=.9822
      F(15,7)=.9963
      F(16,1)=.6314
      F(16,2)=.7623
      F(16,3)=.8730
      F(16,4)=.9422
      F(16,5)=.9765
      F(16,6)=.9910
      F(16,7)=.9988
 3399 CONTINUE
C
C INTERPOLATION FOR AGE REDUCING FACTORS
C
      IF(GROWTH.GT.-.05) GO TO 3201
      K=1
      L=1
      TRP2=0.0
      GO TO 3210
 3201 IF(GROWTH.GT.0) GO TO 3202
      K=1
      L=2
      DFF=GROWTH+.05
      TRP2=DFF/.05
      GO TO 3210
 3202 IF(GROWTH.GT..05) GO TO 3203
      K=2
      L=3
      DFF=GROWTH
      TRP2=DFF/.05
      GO TO 3210
 3203 IF(GROWTH.GT..1) GO TO 3204
```

```
      K=3
      L=4
      DFF=GROWTH-.05
      TRP2=DFF/.05
      GO TO 3210
3204  IF(GROWTH.GT..15) GO TO 3205
      K=4
      L=5
      DFF=GROWTH-.1
      TRP2=DFF/.05
      GO TO 3210
3205  IF(GROWTH.GT..2) GO TO 3206
      K=5
      L=6
      DFF=GROWTH-.15
      TRP2=DFF/.05
      GO TO 3210
3206  IF(GROWTH.GT..3) GO TO 3207
      K=6
      L=7
      DFF=GROWTH-.2
      TRP2=DFF/.1
      GO TO 3210
3207  K=7
      L=7
      TRP2=0.0
3210  CONTINUE
      IF(AVGAGE.GT.3) GO TO 3211
      I=1
      J=1
      TRP1=0.0
      GO TO 3250
3211  IF(AVGAGE.GT.4) GO TO 3212
      I=1
      J=2
      TRP1=AVGAGE-3
      GO TO 3250
3212  IF(AVGAGE.GT.5) GO TO 3213
      I=2
      J=3
      TRP1=AVGAGE-4
      GO TO 3250
3213  IF(AVGAGE.GT.6) GO TO 3214
      I=3
      J=4
      TRP1=AVGAGE-5
      GO TO 3250
3214  IF(AVGAGE.GT.7) GO TO 3215
```

```
      I=4
      J=5
      TRP1=AVGAGE-6
      GO TC 3250
 3215 IF(AVGAGE.GT.8) GO TC 3216
      I=5
      J=6
      TRP1=AVGAGE-7
      GO TO 3250
 3216 IF(AVGAGE.GT.9) GO TC 3217
      I=6
      J=7
      TRP1=AVGAGE-8
      GO TO 3250
 3217 IF(AVGAGE.GT.10) GO TO 3218
      I=7
      J=8
      TRP1=AVGAGE-9
      GO TO 3250
 3218 IF(AVGAGE.GT.11) GO TO 3219
      I=8
      J=9
      TRP1=AVGAGE-10
      GO TO 3250
 3219 IF(AVGAGE.GT.12) GO TO 3220
      I=9
      J=10
      TRP1=AVGAGE-11
      GO TO 3250
 3220 IF(AVGAGE.GT.13) GO TO 3221
      I=10
      J=11
      TRP1=AVGAGE-12
      GO TO 3250
 3221 IF(AVGAGE.GT.14) GO TO 3222
      I=11
      J=12
      TRP1=AVGAGE-13
      GO TO 3250
 3222 IF(AVGAGE.GT.15) GO TO 3223
      I=12
      J=13
      TRP1=AVGAGE-14
      GO TO 3250
 3223 IF(AVGAGE.GT.20) GO TO 3224
      I=13
      J=14
      OFF=AVGAGE-15
```

```
      TRP1=DFF/5
      GO TO 3250
 3224 IF(AVGAGE.GT.25) GO TO 3225
      I=14
      J=15
      DFF=AVGAGE-20
      TRP1=DFF/5
      GO TO 3250
 3225 IF(AVGAGE.GT.30) GO TO 3226
      I=15
      J=16
      DFF=AVGAGE-25
      TRP1=DFF/5
      GO TO 3250
 3226 I=16
      J=16
      TRP1=0.0
 3250 CONTINUE
      DFFF1=F(I,L)-F(I,K)
      ADD1=DFFF1*TRP2
      FACT1=F(I,K)+ADD1
      DFFF2=F(J,L)-F(J,K)
      ADD2=DFFF2*TRP2
      FACT2=F(J,K)+ADD2
      DFFF3=FACT2-FACT1
      ADD3=DFFF3*TRP1
      FACT3=FACT1+ADD3
      ARF=FACT3
      AVGAGE=AVGAGE*ARF
      GO TO 3299
C
C DAVIDSON-WEIL SUM-OF-THE-YEARS DIGITS METHOD
C
 3300 GROWTH=DEPACY/DEPAPY-1
      AVGAGE=HCACDE/HCDEPR
C
C SYD AGE REDUCING FACTORS
C
      F(1,1)=.8476
      F(1,2)=.8571
      F(1,3)=.8660
      F(1,4)=.8742
      F(1,5)=.8818
      F(1,6)=.8889
      F(1,7)=.9016
      F(2,1)=.8189
      F(2,2)=.8333
      F(2,3)=.8467
```

```
F(2,4)=.8589
F(2,5)=.8702
F(2,6)=.8805
F(2,7)=.8986
F(3,1)=.7988
F(3,2)=.8182
F(3,3)=.8360
F(3,4)=.8522
F(3,5)=.8669
F(3,6)=.8802
F(3,7)=.9030
F(4,1)=.7833
F(4,2)=.8077
F(4,3)=.8299
F(4,4)=.8499
F(4,5)=.8679
F(4,6)=.8838
F(4,7)=.9105
F(5,1)=.7706
F(5,2)=.8000
F(5,3)=.8266
F(5,4)=.8503
F(5,5)=.8712
F(5,6)=.8896
F(5,7)=.9193
F(6,1)=.7597
F(6,2)=.7941
F(6,3)=.8250
F(6,4)=.8523
F(6,5)=.8760
F(6,6)=.8964
F(6,7)=.9283
F(7,1)=.7500
F(7,2)=.7895
F(7,3)=.8247
F(7,4)=.8554
F(7,5)=.8817
F(7,6)=.9038
F(7,7)=.9372
F(8,1)=.7412
F(8,2)=.7857
F(8,3)=.8252
F(8,4)=.8592
F(8,5)=.8878
F(8,6)=.9113
F(8,7)=.9455
F(9,1)=.7330
F(9,2)=.7826
```

```
F(9,3)=.8263
F(9,4)=.8634
F(9,5)=.8941
F(9,6)=.9187
F(9,7)=.9531
F(10,1)=.7254
F(10,2)=.7800
F(10,3)=.8278
F(10,4)=.8680
F(10,5)=.9004
F(10,6)=.9259
F(10,7)=.9600
F(11,1)=.7180
F(11,2)=.7778
F(11,3)=.8298
F(11,4)=.8727
F(11,5)=.9068
F(11,6)=.9328
F(11,7)=.9661
F(12,1)=.7110
F(12,2)=.7759
F(12,3)=.8319
F(12,4)=.8776
F(12,5)=.9130
F(12,6)=.9393
F(12,7)=.9714
F(13,1)=.7043
F(13,2)=.7742
F(13,3)=.8343
F(13,4)=.8825
F(13,5)=.9190
F(13,6)=.9453
F(13,7)=.9760
F(14,1)=.6728
F(14,2)=.7683
F(14,3)=.8479
F(14,4)=.9605
F(14,5)=.9454
F(14,6)=.9692
F(14,7)=.9907
F(15,1)=.6436
F(15,2)=.7647
F(15,3)=.8626
F(15,4)=.9278
F(15,5)=.9649
F(15,6)=.9837
F(15,7)=.9967
F(16,1)=.6159
F(16,2)=.7623
```

```
      F(16,3)=.8772
      F(16,4)=.9455
      F(16,5)=.9782
      F(16,6)=.9918
      F(16,7)=.9989
      GO TO 3399
C
C PARKER DEPRECIATION METHOD
C
 3400 JUMP=1.
      GO TO 3100
 3410 PDEP=DWDEPE*(CI7913/CI7912)
      GO TO 4000
C
C PURCHASING POWER GAIN OR LOSS
C
 4000 DWPUP=((BEGNMP+ENDNMF)/2)*(CI7912/CI7812-1)*(CI7913/CI7912)*(1-2)
      PPUP=DWPUP
      GO TO 5000
 5000 CONTINUE
      PDWDEP=(DWDEP-CDDEPR)/CDDEPR
      PPDEP=(PDEP-CDDEPR)/CDDEPR
      PDWCOG=(DWCOGS-CDCOGS)/CDCOGS
      PPCOG=(PCOGS-CDCOGS)/CDCOGS
      PDWPUP=(DWPUP-PUPGL)/PUPGL
      PPPUP=(PPUP-PUPGL)/PUPGL
      WRITE(6,6000)
 6000 FORMAT(5X,14HCOMPANY NUMBER,28X,4HCOGS,6X,5HERROR,6X,12HDEPRECIATI
     1ON,2X,5HERROR,7X,10HGAIN(LOSS),3X,5HERROR,2X,3HINV,1X,3HDEP)
      WRITE(6,6001)NUMCO,HCGSCY,HCDEPR,INVMET,METDEP
 6001 FORMAT(10X,I5,6X,22HACTUAL HISTORICAL COST,1X,F11.2,14X,F11.2,35X,
     1I1,3X,I1)
      WRITE(6,6002)ICODE,CDCOGS,CDDEPR,PUPGL
 6002 FORMAT(10X,I2,9X,22HACTUAL CONSTANT DOLLAR,1X,F11.2,14X,F11.2,
     113X,F12.2)
      WRITE(6,6003)DWCOGS,PDWCOG,DWDEP,PDWDEP,DWPUP,PDWPUP
 6003 FORMAT(21X,22HD-WEIL CONSTANT DOLLAR,1X,F11.2,1X,F8.5,5X,F11.2,1X,
     1F8.5,4X,F12.2,1X,F8.5)
      WRITE(6,6004)PCOGS,PPCOG,PDEP,PPDEP,PPUP,PPPUP
 6004 FORMAT(21X,22HPARKER CONSTANT DOLLAR,1X,F11.2,1X,F8.5,5X,F11.2,1X,
     1F8.5,4X,F12.2,1X,F8.5)
      WRITE(7,6005)NUMCO,INVMET,METDEP,PDWCOG,PDWDEP,PDWPUP,PPCOG,PPDEP,
     1PPPUP,ICODE
 6005 FORMAT(1X,I5,I1,1X,I1,1X,6F8.5,1X,I2)
 6010 CONTINUE
      GO TO 10
 9999 CONTINUE
      STOP
```

| | |
|---|---|
| NUMCO | Company Number |
| INVMET | Inventory Method |
| METDEP | Depreciation Method |
| HCGSCY | Historical Cost of Goods Sold - Current Year |
| HCGSPY | Historical Cost of Goods Sold - Prior Year |
| HCBICY | Historical Cost of Beginning Inventory - Current Year |
| HCEICY | Historical Cost of Ending Inventory - Current Year |
| HCBIPY | Historical Cost of Beginning Inventory - Prior Year |
| HCDEPR | Historical Cost Depreciation Expense |
| HCACDE | Historical Cost Accumulated Depreciation |
| DEPACY | Depreciable Assets - End of Current Year |
| NUM | IBM Card Reference Number |
| FEIF | Fraction of Ending Inventory Valued at FIFO |
| FEIL | Fraction of Ending Inventory Valued at LIFO |
| DEPAPY | Depreciable Assets - End of Prior Year |
| EFIFOV | Increase in Carrying Value of Inventory if Valued at FIFO instead of LIFO |
| BEGNMP | Beginning Net Monetary Position |
| ENDNMP | Ending Net Monetary Position |
| CDCOGS | Constant Dollar Cost of Goods Sold |
| CDDEPR | Constant Dollar Depreciation |
| PUPGL | Purchasing Power Gain/Loss |
| ICODE | Industry Code |
| HPURCY | Historical Cost of Purchases - Current Year |
| AJBICY | Constant Dollar Adjusted Beginning Inventory - Current Year |
| DWFCE | Davidson-Weil FIFO Cost of Ending Inventory |
| DWCOGS | Davidson-Weil Cost of Goods Sold |
| DWLICE | Davidson-Weil LIFO Cost of Ending Inventory when Inventory Increased During the Current Year |
| DWLDCE | Davidson-Weil LIFO Cost of Ending Inventory when Inventory Decreased During the Current Year |
| G | Inventory Growth Rate |
| S | Davidson-Weil Specified Adjustment Variable |
| TW | Davidson-Weil Specified Adjustment Variable |

| | |
|---|---|
| BITW | Beginning Inventory Adjusted for "TW" Years |
| DWACE | Davidson-Weil Average Cost of Ending Inventory |
| DWFTPL | Davidson-Weil Portion of Total Purchases Valued at LIFO |
| DWFTPF | Davidson-Weil Portion of Total Purchases Valued at FIFO |
| AFBICY | Amount of Constant Dollar Adjusted Beginning Inventory Valued at FIFO |
| FFCGS | Amount of FIFO Cost of Goods Sold |
| DWFFCE | Davidson-Weil Amount of Constant Dollar Adjusted FIFO Cost of Goods Sold in End of Year Dollars |
| DWFFCA | Davidson-Weil Amount of Constant Dollar Adjusted FIFO Cost of Goods Sold in Average for the Year Dollars |
| DWFLIC | Davidson-Weil Amount of Constant Dollar Adjusted LIFO Cost of Goods Sold in End of Year Dollars (when LIFO inventories increased during the year) |
| DWFLIA | Davidson-Weil Amount of Constant Dollar Adjusted LIFO Cost of Goods Sold in Average for the Year Dollars (when LIFO inventories increased during the year) |
| BILIFO | Beginning Inventory Valued at LIFO |
| EILIFO | Ending Inventory Valued at LIFO |
| DWFLDC | Davidson-Weil Amount of Constant Dollar Adjusted LIFO Cost of Goods Sold in End of Year Dollars (when LIFO inventories decreased during the year) |
| DWFLDA | Davidson-Weil Amount of Constant Dollar Adjusted LIFO Cost of Goods Sold in Average for the Year Dollars (when LIFO inventories decreased during the year) |
| APURCY | Average Daily Purchases During the Current Year |
| DAYINE | Number of Days Purchases in Ending Inventory |
| PFEI | Parker FIFO Cost of Ending Inventory |
| YEPUR | Historical Cost of Purchases Adjusted to End of Year Dollars |
| BEINAJ | Constant Dollar Adjusted Beginning Inventory - Prior Year |
| HPURPY | Historical Cost of Purchases - Prior Year |
| APURPY | Average Daily Purchases During the Prior Year |
| DAYINB | Number of Days Purchases in Beginning Inventory |

| | |
|---|---|
| PFBI | Parker FIFO Cost of Beginning Inventory |
| APFBI | Parker FIFO Cost of Beginning Inventory Adjusted to End of Current Year Constant Dollars |
| PCOGSE | Parker Cost of Goods Sold in End of Year Constant Dollars |
| PCOGS | Parker Cost of Goods Sold in Average for the Year Constant Dollars |
| CHANGE | Increase or Decrease in Carrying Value of Inventory During the Current Year |
| DWDEPE | Davidson-Weil Depreciation Expense in End of Year Constant Dollars |
| DWDEP | Davidson-Weil Depreciation Expense in Average for the Year Constant Dollars |
| AVGAGE | Average Age of Assets |
| ARF | Age Reducing Factor |
| GROWTH | Fixed Asset Rate of Growth |
| I | Matrix Location |
| J | Matrix Location |
| K | Matrix Location |
| L | Matrix Location |
| TRP1 | Interpolation Factor |
| TRP2 | Interpolation Factor |
| DFF | Difference Factor |
| DFF1 | Difference Factor |
| ADD1 | Adjustment Factor |
| FACT1 | Adjustment Factor |
| DFFF2 | Difference Factor |
| Add2 | Adjustment Factor |
| FACT2 | Adjustment Factor |
| DFFF3 | Difference Factor |
| Add3 | Adjustment Factor |
| FACT3 | Adjustment Factor |
| PPUP | Parker Purchasing Power Gain/Loss |
| DWPUP | Davidson-Weil Purchasing Power Gain/Loss |
| PDEP | Parker Depreciation Expense in Average for the Year Constant Dollars |

| | |
|---|---|
| PDWDEP | 'P' Value for Davidson-Weil Depreciation |
| PPDEP | 'P' Value for Parker Depreciation |
| PDWCOG | 'P' Value for Davidson-Weil Cost of Goods Sold |
| PPCOG | 'P' Value for Parker Cost of Goods Sold |
| PDWPUP | 'P' Value for Davidson-Weil Purchasing Power Gain/Loss |
| PPPUP | 'P' Value for Parker Purchasing Power Gain/Loss |
| JUMP | A Counter |

# APPENDIX B

## COMPUTER GENERATED PRINT-OUT

## Description of Data on Computer Generated Print-Out

This appendix contains a copy of the computer print-out of model generated data. Following is a description of the data presented on the print-out. The five digit company number provides information about the industry group and relative size of specific companies. The first digit of the company number indicates the Fortune industry group (i.e., 1 - industrials, 2 - banking, 5 - utility, 6 - transportation, 7 - retail), the second digit is an IBM card reference number (meaningless for company identification), and the last three digits represent a company's size ranking within its specific industry group. Listings of companies included in this study, by company number and alphabetically, may be found in Appendixes C and D, respectively. Also found in the computer print-out are each company's actual historical cost, actual historical cost/constant dollar, and Davidson-Weil and Parker model generated historical cost/constant dollar data for cost of goods sold, depreciation expense, and purchasing power gain/loss (all amounts in millions of dollars). Immediately to the right of each model generated estimate is the error term ('P' value) associated with that estimate. In the right hand margin are found the inventory method code (1 - FIFO, 2 - LIFO with inventory increase, 3 - LIFO with inventory decrease, 4 - lower-of-cost-or-market, 5 - average, 6 - specific identification, 7 - retail, 8 - mixed method) and the depreciation method code (1 - straight-line, 2 double-declining balance, 3 - sum-of-the-year's digits).

## Computer Print-Out

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11001 | ACTUAL HISTORICAL COST | 55848.70 | | 1230.90 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 56462.20 | | 1740.00 | | 182.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 56294.80 | -0.00296 | 2391.51 | 0.37443 | 205.68 | 0.12885 | | |
| | PARKER CONSTANT DOLLAR | 55848.70 | -0.01087 | 2594.10 | 0.49086 | 205.68 | 0.12885 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11002 | ACTUAL HISTORICAL COST | 40831.00 | | 2027.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 40831.00 | | 3270.00 | | 998.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 41107.54 | 0.00677 | 3468.56 | 0.06072 | 1500.21 | 0.50322 | | |
| | PARKER CONSTANT DOLLAR | 40831.00 | 0.0 | 3468.56 | 0.06072 | 1500.21 | 0.50322 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11003 | ACTUAL HISTORICAL COST | 38448.30 | | 1804.40 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 38907.80 | | 1939.00 | | 451.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 38761.55 | -0.00376 | 2173.12 | 0.12074 | 1004.13 | 1.22252 | | |
| | PARKER CONSTANT DOLLAR | 38448.30 | -0.01181 | 2348.72 | 0.21130 | 1004.13 | 1.22252 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11004 | ACTUAL HISTORICAL COST | 28133.06 | | 1085.77 | | | | 6 | 1 |
| | ACTUAL CONSTANT DOLLAR | 28459.06 | | 1632.77 | | 1044.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 28766.86 | 0.01082 | 1850.47 | 0.13333 | 1070.24 | 0.02513 | | |
| | PARKER CONSTANT DOLLAR | 28684.01 | 0.00790 | 1850.47 | 0.13333 | 1070.24 | 0.02513 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11005 | ACTUAL HISTORICAL COST | 32350.30 | | 1086.20 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 32367.80 | | 1698.00 | | 621.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 32587.14 | 0.00678 | 1862.84 | -0.01852 | 747.72 | 0.20306 | | |
| | PARKER CONSTANT DOLLAR | 32350.30 | -0.00054 | 1862.84 | -0.01852 | 747.72 | 0.20306 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11006 | ACTUAL HISTORICAL COST | 25769.00 | | 707.00 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 25785.00 | | 1167.00 | | 226.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 26001.55 | 0.00840 | 1232.03 | 0.05572 | 346.20 | 0.53184 | | |
| | PARKER CONSTANT DOLLAR | 25768.99 | -0.00062 | 1302.95 | 0.11649 | 346.20 | 0.53184 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11007 | ACTUAL HISTORICAL COST | 6443.00 | | 1970.00 | | | | 5 | 3 |
| | ACTUAL CONSTANT DOLLAR | 6740.00 | | 2343.00 | | 455.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 6635.46 | -0.01551 | 2701.76 | 0.15313 | 625.59 | 0.37493 | | |
| | PARKER CONSTANT DOLLAR | 6635.46 | -0.01551 | 2875.66 | 0.22734 | 625.59 | 0.37493 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11008 | ACTUAL HISTORICAL COST | 15991.00 | | 624.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 16093.00 | | 880.00 | | -209.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 16204.61 | 0.00694 | 1088.05 | 0.23642 | -176.16 | -0.15712 | | |
| | PARKER CONSTANT DOLLAR | 15990.99 | -0.00634 | 1088.05 | 0.23642 | -176.16 | -0.15712 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11009 | ACTUAL HISTORICAL COST | 14489.00 | | 1054.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 14557.00 | | 1659.00 | | 421.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 14594.32 | 0.00256 | 1808.79 | 0.09029 | 356.62 | -0.15293 | | |
| | PARKER CONSTANT DOLLAR | 14489.00 | -0.00467 | 1808.79 | 0.09029 | 356.62 | -0.15293 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11010 | ACTUAL HISTORICAL COST | 11631.50 | | 400.60 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 11870.50 | | 526.00 | | 408.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 11737.69 | -0.01119 | 684.47 | 0.30128 | 399.67 | -0.02257 | | |
| | PARKER CONSTANT DOLLAR | 11631.50 | -0.02013 | 684.47 | 0.30128 | 399.67 | -0.02257 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11012 | ACTUAL HISTORICAL COST | 12590.30 | | 1054.60 | | | | 6 | 1 |
| | ACTUAL CONSTANT DOLLAR | 12650.50 | | 1389.90 | | 428.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 12747.25 | 0.00765 | 1727.90 | 0.24316 | 447.56 | 0.04521 | | |
| | PARKER CONSTANT DOLLAR | 12590.29 | -0.00476 | 1727.90 | 0.24316 | 447.56 | 0.04521 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11013 | ACTUAL HISTORICAL COST | 11777.00 | | 684.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 11803.00 | | 997.00 | | 577.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 11877.63 | 0.00632 | 1152.70 | 0.15617 | 671.29 | 0.16341 | | |
| | PARKER CONSTANT DOLLAR | 11776.99 | -0.00220 | 1152.70 | 0.15617 | 671.29 | 0.16341 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11014 | ACTUAL HISTORICAL COST | 11626.00 | | 704.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 11666.22 | | 1046.81 | | 337.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 11722.57 | 0.00483 | 1229.83 | 0.17484 | 532.82 | 0.58108 | | |
| | PARKER CONSTANT DOLLAR | 11625.99 | -0.00345 | 1229.83 | 0.17484 | 532.82 | 0.58108 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11015 | ACTUAL HISTORICAL COST | 10705.30 | | 531.50 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 10812.10 | | 659.70 | | 283.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 10797.82 | -0.00132 | 1183.38 | 0.37650 | 330.57 | 0.16686 | | |
| | PARKER CONSTANT DOLLAR | 10706.03 | -0.00981 | 1183.38 | 0.37650 | 330.57 | 0.16686 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11016 | ACTUAL HISTORICAL COST | 8999.40 | | 787.00 | | | | 8 | 3 |
| | ACTUAL CONSTANT DOLLAR | 9091.00 | | 1213.00 | | 90.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 9143.53 | 0.00578 | 1378.97 | 0.13683 | 176.37 | 0.95967 | | |
| | PARKER CONSTANT DOLLAR | 8999.39 | -0.01008 | 1457.04 | 0.20119 | 176.37 | 0.95967 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11017 | ACTUAL HISTORICAL COST | 9423.00 | | 266.00 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 9710.00 | | 404.00 | | 129.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 9812.92 | 0.01060 | 393.71 | -0.02547 | 160.85 | 0.24691 | | |
| | PARKER CONSTANT DOLLAR | 9728.00 | 0.00185 | 393.71 | -0.02547 | 160.85 | 0.24691 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11018 | ACTUAL HISTORICAL COST | 7835.78 | | 398.31 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 7871.04 | | 639.96 | | 215.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 7897.07 | 0.00331 | 719.29 | 0.12397 | 294.93 | 0.37051 | | |
| | PARKER CONSTANT DOLLAR | 7835.78 | -0.00448 | 719.29 | 0.12397 | 294.93 | 0.37051 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11019 | ACTUAL HISTORICAL COST | 8366.00 | | 549.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 8462.00 | | 749.00 | | 650.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 8423.23 | -0.00458 | 947.36 | 0.26483 | 681.52 | 0.04849 | | |
| | PARKER CONSTANT DOLLAR | 8366.00 | -0.01134 | 947.36 | 0.26483 | 681.52 | 0.04849 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11021 | ACTUAL HISTORICAL COST | 6490.70 | | 469.70 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6631.40 | | 490.40 | | 263.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 6532.04 | -0.01498 | 861.77 | 0.75728 | 329.82 | 0.24980 | | |
| | PARKER CONSTANT DOLLAR | 6490.70 | -0.02122 | 861.77 | 0.75728 | 329.82 | 0.24980 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11022 | ACTUAL HISTORICAL COST | 6376.20 | | 227.40 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6479.20 | | 350.70 | | 224.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 6428.40 | -0.00784 | 449.73 | 0.28239 | 227.06 | 0.01139 | | |
| | PARKER CONSTANT DOLLAR | 6376.19 | -0.01590 | 449.73 | 0.28239 | 227.06 | 0.01139 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11023 | ACTUAL HISTORICAL COST | 8179.10 | | 458.20 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 8220.60 | | 772.50 | | 161.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 8287.45 | 0.00813 | 769.11 | -0.00439 | 248.73 | 0.53633 | | |
| | PARKER CONSTANT DOLLAR | 8257.91 | 0.00454 | 769.11 | -0.00439 | 248.73 | 0.53633 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11024 | ACTUAL HISTORICAL COST | 5860.50 | | 311.80 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 5860.50 | | 393.40 | | 153.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 5901.50 | 0.00700 | 418.14 | 0.06290 | 181.36 | 0.18456 | | |
| | PARKER CONSTANT DOLLAR | 5860.50 | -0.00000 | 449.68 | 0.14307 | 181.36 | 0.18456 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11025 | ACTUAL HISTORICAL COST | 4502.09 | | 361.32 | | | | 8 | 3 |
| | ACTUAL CONSTANT DOLLAR | 4603.07 | | 436.36 | | -122.37 | | | |
| | D-WEIL CONSTANT DOLLAR | 4623.86 | 0.00452 | 622.46 | 0.42648 | -32.15 | -0.73731 | | |
| | PARKER CONSTANT DOLLAR | 4660.19 | 0.01241 | 649.37 | 0.48816 | -32.15 | -0.73731 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11026 | ACTUAL HISTORICAL COST | 6348.00 | | 647.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6358.00 | | 868.00 | | 116.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 6396.50 | 0.00606 | 881.55 | 0.01561 | 161.12 | 0.38894 | | |
| | PARKER CONSTANT DOLLAR | 6347.99 | -0.00157 | 881.55 | 0.01561 | 161.12 | 0.38894 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11027 | ACTUAL HISTORICAL COST | 6617.00 | | 634.45 | | | | 8 | 2 |
| | ACTUAL CONSTANT DOLLAR | 6645.00 | | 668.00 | | 435.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 6671.96 | 0.00406 | 871.75 | 0.30501 | 452.15 | 0.03942 | | |
| | PARKER CONSTANT DOLLAR | 6617.00 | -0.00421 | 973.03 | 0.45663 | 452.15 | 0.03942 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11029 | ACTUAL HISTORICAL COST | 5688.20 | | 160.20 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 5744.80 | | 238.60 | | -126.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 5726.62 | -0.00317 | 300.72 | 0.26036 | 2.36 | -1.01870 | | |
| | PARKER CONSTANT DOLLAR | 5688.19 | -0.00985 | 300.72 | 0.26036 | 2.36 | -1.01870 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11030 | ACTUAL HISTORICAL COST | 5317.21 | | 438.40 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 5356.01 | | 522.50 | | 201.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 5415.08 | 0.01103 | 555.04 | 0.06229 | 310.27 | 0.53902 | | |
| | PARKER CONSTANT DOLLAR | 5395.70 | 0.00741 | 555.04 | 0.06229 | 310.27 | 0.53902 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11032 | ACTUAL HISTORICAL COST | 6412.04 | | 155.99 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6457.57 | | 194.29 | | 32 58 | | | |
| | D-WEIL CONSTANT DOLLAR | 6404.73 | -0.00818 | 299.32 | 0.54057 | 200.91 | 5.16654 | | |
| | PARKER CONSTANT DOLLAR | 6412.04 | -0.00705 | 299.32 | 0.54057 | 200.91 | 5.16654 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11033 | ACTUAL HISTORICAL COST | 6497.95 | | 403.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6502.60 | | 524.54 | | 240.08 | | | |
| | D-WEIL CONSTANT DOLLAR | 6548.16 | 0.00701 | 548.18 | 0.04506 | 263.69 | 0.09836 | | |
| | PARKER CONSTANT DOLLAR | 6497.95 | -0.00072 | 548.18 | 0.04506 | 263.69 | 0.09836 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11034 | ACTUAL HISTORICAL COST | 6077.00 | | 351.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6102.00 | | 548.00 | | 194.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 6144.28 | 0.00693 | 714.75 | 0.30429 | 164.20 | -0.15358 | | |
| | PARKER CONSTANT DOLLAR | 6077.00 | -0.00410 | 714.75 | 0.30429 | 164.20 | -0.15358 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11035 | ACTUAL HISTORICAL COST | 5661.05 | | 323.00 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 5693.15 | | 558.70 | | 162.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 5724.35 | 0.00548 | 680.42 | 0.21786 | 191.47 | 0.18044 | | |
| | PARKER CONSTANT DOLLAR | 5671.57 | -0.00379 | 680.42 | 0.21786 | 191.47 | 0.18044 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11036 | ACTUAL HISTORICAL COST | 2175.10 | | 753.00 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2270.40 | | 885.60 | | 12.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 2244.38 | -0.01146 | 1034.47 | 0.16810 | 74.40 | 5.14846 | | |
| | PARKER CONSTANT DOLLAR | 2244.38 | -0.01146 | 1034.47 | 0.16810 | 74.40 | 5.14848 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11039 | ACTUAL HISTORICAL COST | 5060.72 | | 69.70 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 5192.92 | | 81.20 | | 50.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 5190.51 | -0.00046 | 126.61 | 0.55924 | 87.35 | 0.72619 | | |
| | PARKER CONSTANT DOLLAR | 5190.51 | -0.00046 | 126.61 | 0.55924 | 87.35 | 0.72619 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11040 | ACTUAL HISTORICAL COST | 7572.90 | | 132.90 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 7572.90 | | 168.90 | | -62.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 7620.12 | 0.00624 | 228.81 | 0.35472 | -43.88 | -0.29233 | | |
| | PARKER CONSTANT DOLLAR | 7572.89 | -0.00000 | 234.09 | 0.36596 | -43.88 | -0.29233 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11042 | ACTUAL HISTORICAL COST | 7230.60 | | 132.44 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 7266.30 | | 176.84 | | 258.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 7328.75 | 0.00859 | 255.86 | 0.44684 | 292.76 | 0.13079 | | |
| | PARKER CONSTANT DOLLAR | 7230.60 | -0.00491 | 255.86 | 0.44684 | 292.76 | 0.13079 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11043 | ACTUAL HISTORICAL COST | 4211.60 | | 486.00 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4238.00 | | 667.00 | | 535.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 4257.60 | 0.00462 | 626.89 | -0.06014 | 598.09 | 0.11793 | | |
| | PARKER CONSTANT DOLLAR | 4218.66 | -0.00456 | 626.89 | -0.06014 | 598.09 | 0.11793 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11045 | ACTUAL HISTORICAL COST | 4637.10 | | 294.90 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4693.80 | | 399.00 | | 122.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 4665.29 | -0.00607 | 543.99 | 0.36339 | 154.80 | 0.26163 | | |
| | PARKER CONSTANT DOLLAR | 4637.10 | -0.01208 | 543.99 | 0.36339 | 154.80 | 0.26163 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11046 | ACTUAL HISTORICAL COST | 5815.00 | | 134.00 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6009.00 | | 175.00 | | 368.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 6039.91 | 0.00514 | 180.64 | 0.03222 | 383.87 | 0.04313 | | |
| | PARKER CONSTANT DOLLAR | 6039.91 | 0.00514 | 180.64 | 0.03222 | 383.87 | 0.04313 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11047 | ACTUAL HISTORICAL COST | 6226.34 | | 292.40 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 6310.54 | | 385.60 | | 216.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 6324.65 | 0.00224 | 396.71 | 0.02880 | 234.89 | 0.08294 | | |
| | PARKER CONSTANT DOLLAR | 6226.34 | -0.01334 | 396.71 | 0.02880 | 234.89 | 0.08294 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11050 | ACTUAL HISTORICAL COST | 2731.29 | | 222.00 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3062.00 | | 298.00 | | -9.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 2891.09 | -0.05582 | 351.53 | 0.17964 | 2.87 | -1.31892 | | |
| | PARKER CONSTANT DOLLAR | 2866.58 | -0.06382 | 351.53 | 0.17964 | 2.87 | -1.31892 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11051 | ACTUAL HISTORICAL COST | 4885.00 | | 240.50 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4892.50 | | 391.60 | | 154.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 4937.16 | 0.00913 | 442.68 | 0.13043 | 182.77 | 0.18685 | | |
| | PARKER CONSTANT DOLLAR | 4887.90 | -0.00094 | 442.68 | 0.13043 | 182.77 | 0.18685 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11052 | ACTUAL HISTORICAL COST | 4172.53 | | 258.81 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4172.53 | | 399.55 | | 227.36 | | | |
| | D-WEIL CONSTANT DOLLAR | 4201.65 | 0.00698 | 437.08 | 0.09393 | 214.74 | -0.05550 | | |
| | PARKER CONSTANT DOLLAR | 4172.53 | -0.00000 | 437.08 | 0.09393 | 214.74 | -0.05550 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11053 | ACTUAL HISTORICAL COST | 4100.00 | | 228.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4139.00 | | 323.00 | | 167.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 4129.55 | -0.00228 | 385.09 | 0.19223 | 184.60 | 0.10539 | | |
| | PARKER CONSTANT DOLLAR | 4100.00 | -0.00942 | 385.09 | 0.19223 | 184.60 | 0.10539 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11054 | ACTUAL HISTORICAL COST | 4145.10 | | 141.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4155.00 | | 234.60 | | 84.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 4172.41 | 0.00419 | 290.18 | 0.23690 | 117.49 | 0.39532 | | |
| | PARKER CONSTANT DOLLAR | 4145.10 | -0.00238 | 290.18 | 0.23690 | 117.49 | 0.39532 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11055 | ACTUAL HISTORICAL COST | 4441.23 | | 68.04 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4477.08 | | 100.62 | | 84.17 | | | |
| | D-WEIL CONSTANT DOLLAR | 4513.77 | 0.00819 | 112.36 | 0.05383 | 86.16 | 0.02366 | | |
| | PARKER CONSTANT DOLLAR | 4475.86 | -0.00027 | 112.36 | 0.05383 | 86.16 | 0.02368 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11056 | ACTUAL HISTORICAL COST | 2733.62 | | 114.15 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2773.03 | | 154.28 | | 20.74 | | | |
| | D-WEIL CONSTANT DOLLAR | 2749.09 | -0.00863 | 183.64 | 0.19031 | 50.49 | 1.43433 | | |
| | PARKER CONSTANT DOLLAR | 2733.62 | -0.01421 | 183.64 | 0.19031 | 50.49 | 1.43433 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11057 | ACTUAL HISTCRICAL COST | 2842.69 | | 61.64 | | | | 6 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2883.74 | | 92.10 | | 38.39 | | | |
| | D-WEIL CONSTANT DOLLAR | 2969.81 | 0.02585 | 116.89 | 0.26911 | 71.02 | 0.84996 | | |
| | PARKER CONSTANT DOLLAR | 2938.06 | 0.01884 | 116.89 | 0.26911 | 71.02 | 0.84996 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11059 | ACTUAL HISTCRICAL COST | 3475.46 | | 168.59 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3541.45 | | 225.44 | | 109.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 3596.04 | 0.01542 | 264.01 | 0.17107 | 126.87 | 0.15548 | | |
| | PARKER CONSTANT DOLLAR | 3565.15 | 0.00669 | 264.01 | 0.17107 | 126.87 | 0.15548 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11060 | ACTUAL HISTORICAL COST | 2048.46 | | 142.05 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2075.07 | | 179.14 | | 79.26 | | | |
| | D-WEIL CONSTANT DOLLAR | 2110.46 | 0.01706 | 188.80 | 0.05395 | 99.41 | 0.25424 | | |
| | PARKER CONSTANT DOLLAR | 2093.03 | 0.00865 | 188.80 | 0.05395 | 99.41 | 0.25424 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11062 | ACTUAL HISTORICAL COST | 3366.80 | | 196.80 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3386.10 | | 297.00 | | 118.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 3406.58 | 0.00605 | 365.70 | 0.23130 | 159.98 | 0.35461 | | |
| | PARKER CONSTANT DOLLAR | 3366.80 | -0.00570 | 365.70 | 0.23130 | 159.98 | 0.35461 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11063 | ACTUAL HISTORICAL COST | 4368.43 | | 77.05 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4368.43 | | 98.68 | | -16.61 | | | |
| | D-WEIL CONSTANT DOLLAR | 4382.92 | 0.00332 | 133.64 | 0.35426 | -70.56 | 3.24781 | | |
| | PARKER CONSTANT DOLLAR | 4368.43 | -0.00000 | 133.64 | 0.35426 | -70.56 | 3.24781 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11065 | ACTUAL HISTORICAL COST | 3452.90 | | 247.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3481.60 | | 383.20 | | 214.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 3481.09 | -0.00015 | 469.02 | 0.22394 | 166.13 | -0.22512 | | |
| | PARKER CONSTANT DOLLAR | 3452.90 | -0.00824 | 469.02 | 0.22394 | 166.13 | -0.22512 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11066 | ACTUAL HISTORICAL COST | 3503.32 | | 95.70 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3555.52 | | 187.70 | | 85.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 3615.85 | 0.01697 | 196.60 | 0.04741 | 111.54 | 0.30452 | | |
| | PARKER CONSTANT DOLLAR | 3585.47 | 0.00842 | 196.60 | 0.04741 | 111.54 | 0.30452 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11067 | ACTUAL HISTORICAL COST | 3698.00 | | 164.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3698.00 | | 227.00 | | 152.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 3725.85 | 0.00753 | 284.20 | 0.25198 | 186.88 | 0.22948 | | |
| | PARKER CONSTANT DOLLAR | 3698.00 | -0.00000 | 284.20 | 0.25198 | 186.88 | 0.22948 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11068 | ACTUAL HISTORICAL COST | 3456.37 | | 100.78 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3506.24 | | 157.31 | | 73.44 | | | |
| | D-WEIL CONSTANT DOLLAR | 3550.46 | 0.01261 | 170.97 | 0.08684 | 79.13 | 0.07752 | | |
| | PARKER CONSTANT DOLLAR | 3520.84 | 0.00416 | 170.97 | 0.08684 | 79.13 | 0.07752 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11069 | ACTUAL HISTORICAL COST | 3003.81 | | 332.59 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3013.35 | | 501.16 | | 174.01 | | | |
| | D-WEIL CONSTANT DOLLAR | 3032.67 | 0.00641 | 485.93 | -0.03039 | 191.49 | 0.10044 | | |
| | PARKER CONSTANT DOLLAR | 3003.81 | -0.00317 | 485.93 | -0.03039 | 191.49 | 0.10044 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11070 | ACTUAL HISTORICAL COST | 3336.80 | | 111.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3378.80 | | 168.70 | | 69.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 3423.74 | 0.01330 | 196.84 | 0.16681 | 83.31 | 0.19693 | | |
| | PARKER CONSTANT DOLLAR | 3417.95 | 0.01159 | 196.84 | 0.16681 | 83.31 | 0.19693 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11071 | ACTUAL HISTORICAL COST | 3736.35 | | 155.60 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3736.35 | | 242.95 | | 127.26 | | | |
| | D-WEIL CONSTANT DOLLAR | 3763.20 | 0.00719 | 338.07 | 0.39154 | 133.31 | 0.04758 | | |
| | PARKER CONSTANT DOLLAR | 3736.35 | -0.00000 | 338.07 | 0.39154 | 133.31 | 0.04758 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11074 | ACTUAL HISTORICAL COST | 2957.91 | | 132.17 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3022.59 | | 188.58 | | 117.33 | | | |
| | D-WEIL CONSTANT DOLLAR | 3024.11 | 0.00050 | 226.25 | 0.19978 | 132.15 | 0.12630 | | |
| | PARKER CONSTANT DOLLAR | 3024.11 | 0.00050 | 226.25 | 0.19978 | 132.15 | 0.12630 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11076 | ACTUAL HISTORICAL COST | 3350.40 | | 53.80 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3396.44 | | 74.80 | | 76.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 3446.31 | 0.01468 | 82.01 | 0.09635 | 112.57 | 0.48125 | | |
| | PARKER CONSTANT DOLLAR | 3471.14 | 0.02199 | 82.01 | 0.09635 | 112.57 | 0.48125 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11077 | ACTUAL HISTORICAL COST | 2443.80 | | 244.70 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2490.80 | | 320.40 | | 50.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 2539.83 | 0.01968 | 317.24 | -0.00987 | 76.84 | 0.51853 | | |
| | PARKER CONSTANT DOLLAR | 2517.18 | 0.01059 | 317.24 | -0.00987 | 76.84 | 0.51853 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11079 | ACTUAL HISTORICAL COST | 2424.68 | | 360.57 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2426.31 | | 521.68 | | 83.42 | | | |
| | D-WEIL CONSTANT DOLLAR | 2444.05 | 0.00731 | 639.12 | 0.22512 | 149.64 | 0.79386 | | |
| | PARKER CONSTANT DOLLAR | 2424.68 | -0.00067 | 639.12 | 0.22512 | 149.64 | 0.79386 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11091 | ACTUAL HISTORICAL COST | 3891.50 | | 43.50 | | | | 5 | 2 |
| | ACTUAL CONSTANT DOLLAR | 3891.50 | | 60.30 | | 41.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 3973.78 | 0.02114 | 92.27 | 0.53018 | 50.76 | 0.21424 | | |
| | PARKER CONSTANT DOLLAR | 3973.78 | 0.02114 | 96.59 | 0.60186 | 50.76 | 0.21424 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11082 | ACTUAL HISTORICAL COST | 3390.00 | | 111.00 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 3410.00 | | 198.00 | | 66.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 3423.73 | 0.00403 | 256.28 | 0.29436 | 96.68 | 0.46489 | | |
| | PARKER CONSTANT DOLLAR | 3393.35 | -0.00468 | 256.28 | 0.29436 | 96.68 | 0.46489 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11083 | ACTUAL HISTORICAL COST | 4478.35 | | 68.29 | | | | 4 | 1 |
| | ACTUAL CONSTANT DOLLAR | 4627.65 | | 97.55 | | 145.39 | | | |
| | D-WEIL CONSTANT DOLLAR | 4670.71 | 0.00930 | 120.44 | 0.23464 | 152.66 | 0.05000 | | |
| | PARKER CONSTANT DOLLAR | 4632.28 | 0.00100 | 120.44 | 0.23464 | 152.66 | 0.05000 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11084 | ACTUAL HISTORICAL COST | 3115.00 | | 225.00 | | | | 2 | 3 |
| | ACTUAL CONSTANT DOLLAR | 3148.00 | | 361.00 | | 187.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 3126.06 | -0.00697 | 344.48 | -0.04576 | 296.11 | 0.58349 | | |
| | PARKER CONSTANT DOLLAR | 3115.00 | -0.01048 | 386.49 | 0.07060 | 296.11 | 0.58349 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11065 | ACTUAL HISTORICAL COST | 2165.92 | | 129.39 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2165.92 | | 199.74 | | 104.19 | | | |
| | D-WEIL CONSTANT DOLLAR | 2180.08 | 0.00654 | 278.51 | 0.39435 | 122.12 | 0.17208 | | |
| | PARKER CONSTANT DOLLAR | 2165.92 | 0.0 | 278.51 | 0.39435 | 122.12 | 0.17208 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11087 | ACTUAL HISTORICAL COST | 2350.35 | | 40.20 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2374.65 | | 64.80 | | 6.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 2398.32 | 0.00997 | 67.97 | 0.04886 | 22.10 | 2.29809 | | |
| | PARKER CONSTANT DOLLAR | 2398.32 | 0.00997 | 67.97 | 0.04886 | 22.10 | 2.29809 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11089 | ACTUAL HISTORICAL COST | 2525.68 | | 62.84 | | | | 8 | 2 |
| | ACTUAL CONSTANT DOLLAR | 2562.18 | | 85.63 | | 21.07 | | | |
| | D-WEIL CONSTANT DOLLAR | 2600.94 | 0.01513 | 109.03 | 0.27325 | 40.99 | 0.94524 | | |
| | PARKER CONSTANT DOLLAR | 2614.66 | 0.02048 | 114.45 | 0.33656 | 40.99 | 0.94524 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11090 | ACTUAL HISTORICAL COST | 2628.24 | | 67.10 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2688.24 | | 110.70 | | 57.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 2717.25 | 0.01079 | 121.25 | 0.09533 | 67.10 | 0.17722 | | |
| | PARKER CONSTANT DOLLAR | 2694.17 | 0.00220 | 121.25 | 0.09533 | 67.10 | 0.17722 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11092 | ACTUAL HISTORICAL COST | 3662.47 | | 100.11 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 3703.47 | | 130.11 | | 14.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 3691.81 | -0.00315 | 172.22 | 0.32368 | 10.06 | -0.28135 | | |
| | PARKER CONSTANT DOLLAR | 3662.47 | -0.01107 | 179.38 | 0.37869 | 10.06 | -0.28135 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11093 | ACTUAL HISTORICAL COST | 2858.30 | | 124.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2898.94 | | 185.43 | | 101.45 | | | |
| | D-WEIL CONSTANT DOLLAR | 2880.84 | -0.00624 | 217.09 | 0.17073 | 131.43 | 0.29550 | | |
| | PARKER CONSTANT DOLLAR | 2858.30 | -0.01402 | 217.09 | 0.17073 | 131.43 | 0.29550 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11094 | ACTUAL HISTORICAL COST | 1612.41 | | 44.05 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1659.00 | | 61.83 | | -44.96 | | | |
| | D-WEIL CONSTANT DOLLAR | 1683.01 | 0.01447 | 80.04 | 0.29455 | -35.22 | -0.21668 | | |
| | PARKER CONSTANT DOLLAR | 1668.64 | 0.00581 | 80.04 | 0.29455 | -35.22 | -0.21668 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11097 | ACTUAL HISTORICAL COST | 2514.08 | | 109.51 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2514.08 | | 152.81 | | 32.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 2532.60 | 0.00737 | 184.34 | 0.20637 | 75.90 | 1.34247 | | |
| | PARKER CONSTANT DOLLAR | 2514.08 | 0.0 | 184.34 | 0.20637 | 75.90 | 1.34247 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11098 | ACTUAL HISTORICAL COST | 1484.00 | | 62.00 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1556.00 | | 93.00 | | 42.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1568.94 | 0.00832 | 110.17 | 0.18466 | 61.30 | 0.45950 | | |
| | PARKER CONSTANT DOLLAR | 1556.91 | 0.00058 | 110.17 | 0.18466 | 61.30 | 0.45950 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11099 | ACTUAL HISTORICAL COST | 2684.50 | | 82.90 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2706.90 | | 140.10 | | 116.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 2727.38 | 0.00757 | 190.11 | 0.35693 | 150.97 | 0.29700 | | |
| | PARKER CONSTANT DOLLAR | 2684.50 | -0.00828 | 190.11 | 0.35693 | 150.97 | 0.29700 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11100 | ACTUAL HISTORICAL COST | 2072.10 | | 118.60 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2109.10 | | 173.10 | | 41.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 2087.81 | -0.01010 | 223.94 | 0.29373 | 80.74 | 0.46011 | | |
| | PARKER CONSTANT DOLLAR | 2072.10 | -0.01754 | 223.94 | 0.29373 | 80.74 | 0.46011 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11101 | ACTUAL HISTORICAL COST | 2408.82 | | 86.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2450.82 | | 130.00 | | 96.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 2473.85 | 0.00940 | 117.71 | -0.09456 | 111.37 | 0.16010 | | |
| | PARKER CONSTANT DOLLAR | 2408.82 | -0.01714 | 117.71 | -0.09456 | 111.37 | 0.16010 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11102 | ACTUAL HISTORICAL COST | 1908.00 | | 141.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1946.00 | | 214.00 | | 60.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1922.71 | -0.01197 | 241.97 | 0.13071 | 82.17 | 0.36950 | | |
| | PARKER CONSTANT DOLLAR | 1908.00 | -0.01953 | 241.97 | 0.13071 | 82.17 | 0.36950 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11103 | ACTUAL HISTORICAL COST | 2100.20 | | 73.10 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2178.70 | | 118.30 | | 77.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 2170.96 | -0.00355 | 145.74 | 0.23193 | 96.33 | 0.24135 | | |
| | PARKER CONSTANT DOLLAR | 2170.96 | -0.00355 | 145.74 | 0.23193 | 96.33 | 0.24135 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11104 | ACTUAL HISTORICAL COST | 1167.25 | | 209.67 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1225.24 | | 266.47 | | -34.08 | | | |
| | D-WEIL CONSTANT DOLLAR | 1255.33 | 0.02456 | 279.75 | 0.04982 | -10.81 | -0.68275 | | |
| | PARKER CONSTANT DOLLAR | 1245.32 | 0.01639 | 279.75 | 0.04982 | -10.81 | -0.68275 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11106 | ACTUAL HISTORICAL COST | 2664.60 | | 123.30 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2723.70 | | 200.70 | | 196.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 2753.82 | 0.01106 | 220.02 | 0.09629 | 199.00 | 0.01167 | | |
| | PARKER CONSTANT DOLLAR | 2731.14 | 0.00273 | 220.02 | 0.09629 | 199.00 | 0.01167 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11107 | ACTUAL HISTORICAL COST | 2343.00 | | 220.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2360.00 | | 309.00 | | 60.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 2360.91 | 0.00039 | 388.24 | 0.25643 | 62.35 | 0.03919 | | |
| | PARKER CONSTANT DOLLAR | 2343.00 | -0.00720 | 388.24 | 0.25643 | 62.35 | 0.03919 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11108 | ACTUAL HISTORICAL COST | 2207.01 | | 83.57 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2225.47 | | 138.20 | | 64.01 | | | |
| | D-WEIL CONSTANT DOLLAR | 2221.39 | -0.00183 | 163.22 | 0.18101 | 71.70 | 0.12018 | | |
| | PARKER CONSTANT DOLLAR | 2207.01 | -0.00829 | 163.22 | 0.18101 | 71.70 | 0.12018 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11110 | ACTUAL HISTORICAL COST | 2082.00 | | 37.00 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2141.00 | | 52.00 | | 5.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 2161.28 | 0.00947 | 67.26 | 0.29349 | 19.31 | 2.38716 | | |
| | PARKER CONSTANT DOLLAR | 2142.95 | 0.00091 | 67.26 | 0.29349 | 19.31 | 2.38716 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11112 | ACTUAL HISTORICAL COST | 2160.82 | | 187.24 | | | | 5 | 2 |
| | ACTUAL CONSTANT DOLLAR | 2344.24 | | 214.00 | | 0.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 2208.39 | -0.05795 | 219.84 | 0.02727 | 25.45 | 83.82094 | | |
| | PARKER CONSTANT DOLLAR | 2208.39 | -0.05795 | 225.74 | 0.05487 | 25.45 | 83.82094 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11113 | ACTUAL HISTORICAL COST | 1718.80 | | 49.80 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1776.60 | | 71.00 | | 31.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 1794.12 | 0.00872 | 95.32 | 0.34258 | 62.84 | 1.02064 | | |
| | PARKER CONSTANT DOLLAR | 1779.15 | 0.00031 | 95.32 | 0.34258 | 62.84 | 1.02064 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11114 | ACTUAL HISTORICAL COST | 2380.20 | | 72.90 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 2439.90 | | 137.00 | | 119.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 2399.18 | -0.01669 | 151.97 | 0.10925 | 134.67 | 0.12505 | | |
| | PARKER CONSTANT DOLLAR | 2380.20 | -0.02447 | 164.48 | 0.20056 | 134.67 | 0.12505 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11115 | ACTUAL HISTORICAL COST | 2188.49 | | 110.20 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2221.19 | | 179.70 | | 78.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 2236.42 | 0.00686 | 193.10 | 0.07458 | 84.46 | 0.08148 | | |
| | PARKER CONSTANT DOLLAR | 2236.42 | 0.00686 | 193.10 | 0.07458 | 84.46 | 0.08148 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11116 | ACTUAL HISTORICAL COST | 1024.63 | | 40.00 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1063.00 | | 64.00 | | -20.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1065.33 | 0.00219 | 69.32 | 0.08311 | -7.10 | -0.64521 | | |
| | PARKER CONSTANT DOLLAR | 1065.33 | 0.00219 | 69.32 | 0.08311 | -7.10 | -0.64521 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11117 | ACTUAL HISTORICAL COST | 1937.52 | | 67.41 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1956.86 | | 87.63 | | 21.42 | | | |
| | D-WEIL CONSTANT DOLLAR | 1957.53 | 0.00034 | 97.67 | 0.11452 | 33.56 | 0.56674 | | |
| | PARKER CONSTANT DOLLAR | 1938.03 | -0.00962 | 97.67 | 0.11452 | 33.56 | 0.56674 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11118 | ACTUAL HISTORICAL COST | 710.65 | | 233.57 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 765.49 | | 291.47 | | -33.79 | | | |
| | D-WEIL CONSTANT DOLLAR | 785.03 | 0.02552 | 316.82 | 0.08699 | -14.91 | -0.55685 | | |
| | PARKER CONSTANT DOLLAR | 781.40 | 0.02079 | 316.82 | 0.08699 | -14.91 | -0.55685 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11122 | ACTUAL HISTORICAL COST | 1793.10 | | 67.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1828.30 | | 93.90 | | 104.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 1845.36 | 0.00933 | 115.93 | 0.23460 | 99.15 | -0.05396 | | |
| | PARKER CONSTANT DOLLAR | 1851.58 | 0.01273 | 115.93 | 0.23460 | 99.15 | -0.05396 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11123 | ACTUAL HISTORICAL COST | 1946.63 | | 37.37 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1994.77 | | 56.79 | | 57.47 | | | |
| | D-WEIL CONSTANT DOLLAR | 2000.17 | 0.00271 | 66.34 | 0.16809 | 59.85 | 0.04148 | | |
| | PARKER CONSTANT DOLLAR | 2000.17 | 0.00271 | 66.34 | 0.16809 | 59.85 | 0.04148 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11124 | ACTUAL HISTORICAL COST | 2312.80 | | 66.14 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2321.49 | | 82.74 | | 25.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 2328.31 | 0.00294 | 101.16 | 0.22263 | 74.95 | 1.90500 | | |
| | PARKER CONSTANT DOLLAR | 2312.80 | -0.00374 | 101.16 | 0.22263 | 74.95 | 1.90500 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11125 | ACTUAL HISTORICAL COST | 1700.12 | | 69.80 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 1738.62 | | 89.00 | | 21.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1712.93 | -0.01478 | 91.50 | 0.02809 | 44.49 | 1.11840 | | |
| | PARKER CONSTANT DOLLAR | 1700.12 | -0.02214 | 98.14 | 0.10269 | 44.49 | 1.11840 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11126 | ACTUAL HISTORICAL COST | 2133.80 | | 59.60 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2133.80 | | 88.60 | | 18.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 2150.00 | 0.00759 | 85.70 | -0.03273 | 40.10 | 1.22762 | | |
| | PARKER CONSTANT DOLLAR | 2133.80 | 0.0 | 85.70 | -0.03273 | 40.10 | 1.22762 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11127 | ACTUAL HISTORICAL COST | 2030.15 | | 63.10 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2043.00 | | 100.70 | | 63.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 2047.42 | 0.00216 | 110.80 | 0.10032 | 66.16 | 0.04185 | | |
| | PARKER CONSTANT DOLLAR | 2030.15 | -0.00629 | 110.80 | 0.10032 | 66.16 | 0.04185 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11128 | ACTUAL HISTORICAL COST | 1923.70 | | 96.00 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1952.90 | | 158.90 | | 40.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 1965.43 | 0.00642 | 195.95 | 0.23319 | 59.79 | 0.46191 | | |
| | PARKER CONSTANT DOLLAR | 1965.43 | 0.00642 | 195.95 | 0.23319 | 59.79 | 0.46191 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11129 | ACTUAL HISTORICAL COST | 2097.04 | | 75.38 | | | | 2 | 3 |
| | ACTUAL CONSTANT DOLLAR | 2097.04 | | 110.60 | | 83.66 | | | |
| | D-WEIL CONSTANT DOLLAR | 2112.30 | 0.00728 | 133.08 | 0.20325 | 93.55 | 0.11825 | | |
| | PARKER CONSTANT DOLLAR | 2097.04 | -0.00000 | 136.29 | 0.23224 | 93.55 | 0.11825 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11131 | ACTUAL HISTORICAL COST | 1959.46 | | 75.97 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1972.57 | | 102.66 | | 68.48 | | | |
| | D-WEIL CONSTANT DOLLAR | 1992.76 | 0.01024 | 103.08 | 0.00409 | 72.53 | 0.05916 | | |
| | PARKER CONSTANT DOLLAR | 1959.46 | -0.00665 | 103.08 | 0.00409 | 72.53 | 0.05918 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11135 | ACTUAL HISTORICAL COST | 1528.00 | | 42.30 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1558.20 | | 65.90 | | 40.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 1571.25 | 0.00838 | 78.99 | 0.19863 | 50.33 | 0.24269 | | |
| | PARKER CONSTANT DOLLAR | 1571.25 | 0.00838 | 78.99 | 0.19863 | 50.33 | 0.24269 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11136 | ACTUAL HISTORICAL COST | 1758.59 | | 38.44 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1812.69 | | 48.82 | | 7.81 | | | |
| | D-WEIL CONSTANT DOLLAR | 1830.22 | 0.00967 | 64.87 | 0.32872 | 8.31 | 0.06355 | | |
| | PARKER CONSTANT DOLLAR | 1812.17 | -0.00029 | 64.87 | 0.32872 | 8.31 | 0.06355 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11140 | ACTUAL HISTORICAL COST | 2099.00 | | 52.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2095.00 | | 76.00 | | 22.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 2112.44 | 0.00833 | 93.40 | 0.22899 | 45.13 | 1.05116 | | |
| | PARKER CONSTANT DOLLAR | 2099.00 | 0.00191 | 93.40 | 0.22899 | 45.13 | 1.05116 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11141 | ACTUAL HISTORICAL COST | 1789.23 | | 47.27 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1799.20 | | 62.74 | | -3.42 | | | |
| | D-WEIL CONSTANT DOLLAR | 1815.60 | 0.00912 | 61.07 | -0.02660 | 0.44 | -1.12859 | | |
| | PARKER CONSTANT DOLLAR | 1789.23 | -0.00554 | 61.07 | -0.02660 | 0.44 | -1.12859 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11142 | ACTUAL HISTORICAL COST | 2051.90 | | 116.30 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2070.40 | | 169.50 | | 82.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 2092.64 | 0.01074 | 196.72 | 0.16061 | 89.56 | 0.08429 | | |
| | PARKER CONSTANT DOLLAR | 2087.26 | 0.00814 | 196.72 | 0.16061 | 89.56 | 0.08429 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11143 | ACTUAL HISTORICAL COST | 889.20 | | 23.40 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 919.10 | | 34.60 | | -2.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 896.06 | -0.02507 | 39.55 | 0.14297 | 9.18 | -5.59014 | | |
| | PARKER CONSTANT DOLLAR | 889.20 | -0.03253 | 40.99 | 0.18456 | 9.18 | -5.59014 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11146 | ACTUAL HISTORICAL COST | 1695.00 | | 82.00 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1747.00 | | 110.00 | | 2.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1772.26 | 0.01446 | 140.26 | 0.27510 | 25.78 | 11.88768 | | |
| | PARKER CONSTANT DOLLAR | 1757.72 | 0.00614 | 140.26 | 0.27510 | 25.78 | 11.88768 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11147 | ACTUAL HISTORICAL COST | 1751.68 | | 106.52 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1764.13 | | 162.99 | | 42.95 | | | |
| | D-WEIL CONSTANT DOLLAR | 1766.38 | 0.00127 | 192.77 | 0.18271 | 47.00 | 0.09432 | | |
| | PARKER CONSTANT DOLLAR | 1751.68 | -0.00706 | 192.77 | 0.18271 | 47.00 | 0.09432 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11148 | ACTUAL HISTORICAL COST | 1402.00 | | 71.40 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1429.20 | | 110.80 | | 53.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1442.68 | 0.00943 | 134.80 | 0.21662 | 50.51 | -0.04704 | | |
| | PARKER CONSTANT DOLLAR | 1440.41 | 0.00785 | 134.80 | 0.21662 | 50.51 | -0.04704 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11149 | ACTUAL HISTORICAL COST | 1164.91 | | 73.62 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1207.41 | | 98.42 | | 52.45 | | | |
| | D-WEIL CONSTANT DOLLAR | 1201.46 | -0.00493 | 111.56 | 0.13352 | 56.46 | 0.07652 | | |
| | PARKER CONSTANT DOLLAR | 1201.46 | -0.00493 | 111.56 | 0.13352 | 56.46 | 0.07652 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11150 | ACTUAL HISTORICAL COST | 1818.61 | | 98.64 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1849.11 | | 146.76 | | 71.13 | | | |
| | D-WEIL CONSTANT DOLLAR | 1834.02 | -0.00816 | 170.49 | 0.16168 | 78.30 | 0.10078 | | |
| | PARKER CONSTANT DOLLAR | 1818.61 | -0.01649 | 170.49 | 0.16168 | 78.30 | 0.10078 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11151 | ACTUAL HISTORICAL COST | 1677.19 | | 33.09 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1718.78 | | 43.21 | | 40.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 1725.17 | 0.00371 | 47.26 | 0.09364 | 46.69 | 0.14446 | | |
| | PARKER CONSTANT DOLLAR | 1737.13 | 0.01068 | 47.26 | 0.09364 | 46.69 | 0.14446 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11155 | ACTUAL HISTORICAL COST | 1654.14 | | 90.10 | | | | 3 | 2 |
| | ACTUAL CONSTANT DOLLAR | 1659.14 | | 97.10 | | 22.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1673.46 | 0.00863 | 125.84 | 0.29598 | 28.39 | 0.29041 | | |
| | PARKER CONSTANT DOLLAR | 1657.80 | -0.00081 | 138.74 | 0.42884 | 28.39 | 0.29041 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11156 | ACTUAL HISTORICAL COST | 808.89 | | 48.30 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 825.99 | | 75.60 | | -35.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 875.61 | 0.06007 | 85.86 | 0.13573 | -7.49 | -0.78965 | | |
| | PARKER CONSTANT DOLLAR | 868.91 | 0.05196 | 85.86 | 0.13573 | -7.49 | -0.78965 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11157 | ACTUAL HISTORICAL COST | 45.00 | | 23.90 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 47.69 | | 31.35 | | -11.47 | | | |
| | D-WEIL CONSTANT DOLLAR | 47.68 | -0.00020 | 37.43 | 0.19393 | 12.97 | -2.13037 | | |
| | PARKER CONSTANT DOLLAR | 47.96 | 0.00556 | 37.43 | 0.19393 | 12.97 | -2.13037 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11158 | ACTUAL HISTORICAL COST | 1404.38 | | 146.60 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1455.18 | | 210.60 | | -15.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 1471.65 | 0.01132 | 192.13 | -0.08769 | 56.10 | -4.61958 | | |
| | PARKER CONSTANT DOLLAR | 1459.30 | 0.00283 | 192.13 | -0.08769 | 56.10 | -4.61958 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11159 | ACTUAL HISTORICAL COST | 1662.17 | | 46.01 | | | | 4 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1665.84 | | 62.30 | | 48.82 | | | |
| | D-WEIL CONSTANT DOLLAR | 1699.45 | 0.02018 | 74.46 | 0.19515 | 59.65 | 0.22178 | | |
| | PARKER CONSTANT DOLLAR | 1685.41 | 0.01175 | 74.46 | 0.19515 | 59.65 | 0.22178 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11161 | ACTUAL HISTORICAL COST | 1414.55 | | 78.61 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1462.00 | | 98.90 | | 33.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 1477.50 | 0.01060 | 107.37 | 0.08563 | 47.72 | 0.42015 | | |
| | PARKER CONSTANT DOLLAR | 1465.77 | 0.00258 | 107.37 | 0.08563 | 47.72 | 0.42015 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11162 | ACTUAL HISTORICAL COST | 1683.67 | | 47.88 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1685.10 | | 69.07 | | 26.61 | | | |
| | D-WEIL CONSTANT DOLLAR | 1731.96 | 0.02781 | 94.05 | 0.36170 | 39.21 | 0.47339 | | |
| | PARKER CONSTANT DOLLAR | 1738.15 | 0.03148 | 94.05 | 0.36170 | 39.21 | 0.47339 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11164 | ACTUAL HISTORICAL COST | 1474.47 | | 39.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1498.47 | | 53.00 | | 27.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1517.03 | 0.01239 | 63.99 | 0.20744 | 65.62 | 1.43022 | | |
| | PARKER CONSTANT DOLLAR | 1526.33 | 0.01859 | 63.99 | 0.20744 | 65.62 | 1.43022 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11165 | ACTUAL HISTORICAL COST | 1711.00 | | 83.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1712.00 | | 150.00 | | 14.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1740.61 | 0.01671 | 151.78 | 0.01189 | 29.35 | 1.09663 | | |
| | PARKER CONSTANT DOLLAR | 1737.74 | 0.01504 | 151.78 | 0.01189 | 29.35 | 1.09663 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11166 | ACTUAL HISTORICAL COST | 1874.00 | | 171.18 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1909.00 | | 235.00 | | 137.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1907.50 | -0.00079 | 223.02 | -0.05099 | 161.82 | 0.18114 | | |
| | PARKER CONSTANT DOLLAR | 1874.00 | -0.01833 | 223.02 | -0.05099 | 161.82 | 0.18114 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11168 | ACTUAL HISTORICAL COST | 1170.70 | | 104.30 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1173.80 | | 149.00 | | 69.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 1179.55 | 0.00490 | 183.17 | 0.22933 | 70.98 | 0.02573 | | |
| | PARKER CONSTANT DOLLAR | 1170.70 | -0.00264 | 183.17 | 0.22933 | 70.98 | 0.02573 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11170 | ACTUAL HISTORICAL COST | 1393.13 | | 92.73 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1429.13 | | 130.73 | | 120.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1433.61 | 0.00313 | 123.96 | -0.05180 | 131.59 | 0.09655 | | |
| | PARKER CONSTANT DOLLAR | 1433.61 | 0.00313 | 123.96 | -0.05180 | 131.59 | 0.09655 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11171 | ACTUAL HISTORICAL COST | 882.63 | | 57.40 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 928.83 | | 72.96 | | 19.91 | | | |
| | D-WEIL CONSTANT DOLLAR | 936.70 | 0.00847 | 82.48 | 0.13047 | 36.58 | 0.83718 | | |
| | PARKER CONSTANT DOLLAR | 929.19 | 0.00039 | 82.48 | 0.13047 | 36.58 | 0.83718 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11174 | ACTUAL HISTORICAL COST | 1600.23 | | 64.07 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1615.73 | | 90.47 | | 55.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1641.08 | 0.01569 | 88.21 | -0.02498 | 70.51 | 0.28206 | | |
| | PARKER CONSTANT DOLLAR | 1627.38 | 0.00721 | 88.21 | -0.02498 | 70.51 | 0.28206 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11175 | ACTUAL HISTORICAL COST | 1177.18 | | 40.50 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1201.38 | | 53.80 | | 15.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 1205.51 | 0.00344 | 68.72 | 0.27738 | 19.24 | 0.27439 | | |
| | PARKER CONSTANT DOLLAR | 1205.51 | 0.00344 | 68.72 | 0.27738 | 19.24 | 0.27439 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11178 | ACTUAL HISTORICAL COST | 1811.79 | | 147.73 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1818.29 | | 217.23 | | 106.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1822.64 | 0.00239 | 210.11 | -0.03278 | 111.83 | 0.05504 | | |
| | PARKER CONSTANT DOLLAR | 1811.79 | -0.00357 | 210.11 | -0.03278 | 111.83 | 0.05504 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11180 | ACTUAL HISTORICAL COST | 1632.30 | | 27.13 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1632.30 | | 43.71 | | 46.63 | | | |
| | D-WEIL CONSTANT DOLLAR | 1647.31 | 0.00919 | 47.42 | 0.08476 | 45.57 | -0.02283 | | |
| | PARKER CONSTANT DOLLAR | 1632.30 | 0.0 | 47.42 | 0.08476 | 45.57 | -0.02283 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11182 | ACTUAL HISTORICAL COST | 1676.40 | | 74.84 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1681.78 | | 100.37 | | 112.86 | | | |
| | D-WEIL CONSTANT DOLLAR | 1690.12 | 0.00496 | 114.30 | 0.13879 | 91.47 | -0.18956 | | |
| | PARKER CONSTANT DOLLAR | 1676.40 | -0.00320 | 114.30 | 0.13879 | 91.47 | -0.18956 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11183 | ACTUAL HISTORICAL COST | 1435.70 | | 63.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1437.47 | | 95.01 | | 16.73 | | | |
| | D-WEIL CONSTANT DOLLAR | 1453.11 | 0.01088 | 102.60 | 0.07990 | 24.10 | 0.44067 | | |
| | PARKER CONSTANT DOLLAR | 1435.70 | -0.00123 | 102.60 | 0.07990 | 24.10 | 0.44067 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11186 | ACTUAL HISTORICAL COST | 1373.70 | | 93.90 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1391.20 | | 126.30 | | 46.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 1385.72 | -0.00394 | 162.19 | 0.28418 | 53.90 | 0.16418 | | |
| | PARKER CONSTANT DOLLAR | 1373.90 | -0.01243 | 162.19 | 0.28418 | 53.90 | 0.16418 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11187 | ACTUAL HISTORICAL COST | 1171.86 | | 243.02 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1178.81 | | 329.74 | | 128.39 | | | |
| | D-WEIL CONSTANT DOLLAR | 1181.01 | 0.00187 | 395.85 | 0.20049 | 123.20 | -0.04045 | | |
| | PARKER CONSTANT DOLLAR | 1171.86 | -0.00590 | 395.85 | 0.20049 | 123.20 | -0.04045 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11189 | ACTUAL HISTORICAL COST | 1220.10 | | 42.70 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1233.30 | | 58.80 | | 26.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 1245.37 | 0.00978 | 68.86 | 0.17117 | 38.74 | 0.45106 | | |
| | PARKER CONSTANT DOLLAR | 1220.10 | -0.01070 | 68.86 | 0.17117 | 38.74 | 0.45106 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11190 | ACTUAL HISTORICAL COST | 640.60 | | 27.76 | | | | 4 | 1 |
| | ACTUAL CONSTANT DOLLAR | 675.00 | | 39.00 | | 24.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 689.75 | 0.02185 | 48.40 | 0.24095 | 45.56 | 0.89853 | | |
| | PARKER CONSTANT DOLLAR | 684.99 | 0.01480 | 48.40 | 0.24095 | 45.56 | 0.89853 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11191 | ACTUAL HISTORICAL COST | 1714.53 | | 42.95 | | | | 6 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1737.62 | | 63.96 | | 38.22 | | | |
| | D-WEIL CONSTANT DOLLAR | 1750.42 | 0.00737 | 80.84 | 0.26385 | 40.47 | 0.05885 | | |
| | PARKER CONSTANT DOLLAR | 1714.53 | -0.01329 | 80.84 | 0.26385 | 40.47 | 0.05885 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11193 | ACTUAL HISTORICAL COST | 1342.85 | | 42.64 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 1360.13 | | 55.69 | | 19.28 | | | |
| | D-WEIL CONSTANT DOLLAR | 1352.05 | -0.00594 | 57.17 | 0.02653 | 39.06 | 1.02569 | | |
| | PARKER CONSTANT DOLLAR | 1342.85 | -0.01270 | 62.92 | 0.12981 | 39.06 | 1.02569 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11195 | ACTUAL HISTORICAL COST | 618.53 | | 32.40 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 653.39 | | 40.90 | | 2.75 | | | |
| | D-WEIL CONSTANT DOLLAR | 659.54 | 0.00941 | 41.16 | 0.00624 | 20.98 | 6.62764 | | |
| | PARKER CONSTANT DOLLAR | 653.86 | 0.00071 | 41.16 | 0.00624 | 20.98 | 6.62764 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11197 | ACTUAL HISTORICAL COST | 917.80 | | 39.90 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 953.00 | | 55.70 | | -7.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 962.23 | 0.00968 | 64.05 | 0.14985 | -1.36 | -0.80541 | | |
| | PARKER CONSTANT DOLLAR | 954.37 | 0.00144 | 64.05 | 0.14985 | -1.36 | -0.80541 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11200 | ACTUAL HISTORICAL COST | 1267.34 | | 59.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1272.13 | | 87.37 | | 14.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 1276.53 | 0.00346 | 99.42 | 0.13788 | 14.18 | 0.00547 | | |
| | PARKER CONSTANT DOLLAR | 1267.34 | -0.00377 | 99.42 | 0.13788 | 14.18 | 0.00547 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11201 | ACTUAL HISTORICAL COST | 959.00 | | 56.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 969.00 | | 74.00 | | 20.37 | | | |
| | D-WEIL CONSTANT DOLLAR | 979.36 | 0.01069 | 73.50 | -0.00682 | 27.50 | 0.35017 | | |
| | PARKER CONSTANT DOLLAR | 975.37 | 0.00657 | 73.50 | -0.00682 | 27.50 | 0.35017 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11202 | ACTUAL HISTORICAL COST | 1114.91 | | 39.06 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1122.67 | | 62.72 | | 14.31 | | | |
| | D-WEIL CONSTANT DOLLAR | 1124.01 | 0.00119 | 73.36 | 0.16968 | 16.15 | 0.12842 | | |
| | PARKER CONSTANT DOLLAR | 1114.91 | -0.00691 | 73.36 | 0.16968 | 16.15 | 0.12842 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11203 | ACTUAL HISTORICAL COST | 1139.01 | | 34.86 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1168.70 | | 46.82 | | 42.06 | | | |
| | D-WEIL CONSTANT DOLLAR | 1178.54 | 0.00842 | 57.04 | 0.21820 | 44.61 | 0.06056 | | |
| | PARKER CONSTANT DOLLAR | 1168.71 | 0.00001 | 57.04 | 0.21820 | 44.61 | 0.06056 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11204 | ACTUAL HISTORICAL COST | 1527.31 | | 21.82 | | | | 6 | 2 |
| | ACTUAL CONSTANT DOLLAR | 1531.65 | | 27.12 | | 25.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 1552.19 | 0.01341 | 26.66 | -0.01668 | 24.33 | -0.04943 | | |
| | PARKER CONSTANT DOLLAR | 1530.01 | -0.00107 | 27.62 | 0.01848 | 24.33 | -0.04943 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11205 | ACTUAL HISTORICAL COST | 842.61 | | 51.71 | | | | 1 | 2 |
| | ACTUAL CONSTANT DOLLAR | 891.74 | | 68.45 | | -22.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 898.25 | 0.00730 | 83.54 | 0.22052 | -12.87 | -0.41513 | | |
| | PARKER CONSTANT DOLLAR | 890.74 | -0.00112 | 89.25 | 0.30381 | -12.87 | -0.41513 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11206 | ACTUAL HISTORICAL COST | 946.56 | | 24.66 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 971.51 | | 36.21 | | 5.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 981.74 | 0.01053 | 39.58 | 0.09305 | 15.64 | 1.74320 | | |
| | PARKER CONSTANT DOLLAR | 973.37 | 0.00192 | 39.58 | 0.09305 | 15.64 | 1.74320 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11209 | ACTUAL HISTORICAL COST | 1101.29 | | 26.10 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1103.06 | | 29.80 | | 1.68 | | | |
| | D-WEIL CONSTANT DOLLAR | 1106.39 | 0.00302 | 37.69 | 0.26485 | 22.65 | 12.48153 | | |
| | PARKER CONSTANT DOLLAR | 1101.29 | -0.00160 | 37.69 | 0.26485 | 22.65 | 12.48153 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11210 | ACTUAL HISTORICAL COST | 1311.50 | | 32.80 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1350.40 | | 41.00 | | 47.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 1362.69 | 0.00910 | 57.14 | 0.39369 | 49.67 | 0.03694 | | |
| | PARKER CONSTANT DOLLAR | 1351.31 | 0.00067 | 57.14 | 0.39369 | 49.67 | 0.03694 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11211 | ACTUAL HISTORICAL COST | 666.00 | | 36.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 685.00 | | 54.00 | | 3.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 670.26 | -0.02151 | 63.92 | 0.18370 | 23.44 | 6.81280 | | |
| | PARKER CONSTANT DOLLAR | 666.00 | -0.02774 | 63.92 | 0.18370 | 23.44 | 6.81280 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11212 | ACTUAL HISTORICAL COST | 1025.47 | | 93.06 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1033.47 | | 120.06 | | 65.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1041.85 | 0.00811 | 151.95 | 0.26564 | 69.09 | 0.06297 | | |
| | PARKER CONSTANT DOLLAR | 1025.47 | -0.00774 | 151.95 | 0.26564 | 69.09 | 0.06297 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11214 | ACTUAL HISTORICAL COST | 1008.88 | | 42.16 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1017.97 | | 55.92 | | 16.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 1016.73 | -0.00122 | 68.27 | 0.22080 | 21.42 | 0.29022 | | |
| | PARKER CONSTANT DOLLAR | 1008.88 | -0.00893 | 68.27 | 0.22080 | 21.42 | 0.29022 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11215 | ACTUAL HISTORICAL COST | 646.70 | | 27.72 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 680.45 | | 37.14 | | -6.24 | | | |
| | D-WEIL CONSTANT DOLLAR | 672.88 | -0.01112 | 47.85 | 0.28829 | -2.63 | -0.57773 | | |
| | PARKER CONSTANT DOLLAR | 672.88 | -0.01112 | 47.85 | 0.28829 | -2.63 | -0.57773 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11216 | ACTUAL HISTORICAL COST | 1121.24 | | 22.75 | | | | 4 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1155.65 | | 28.87 | | 37.79 | | | |
| | D-WEIL CONSTANT DOLLAR | 1161.21 | 0.00481 | 28.81 | -0.00219 | 60.53 | 0.60184 | | |
| | PARKER CONSTANT DOLLAR | 1152.44 | -0.00277 | 28.81 | -0.00219 | 60.53 | 0.60184 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11219 | ACTUAL HISTORICAL COST | 1065.10 | | 78.90 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 1083.40 | | 107.60 | | 20.20 | | | |
| | D-WEIL CONSTANT DOLLAR | 1071.34 | -0.01113 | 129.72 | 0.20560 | 24.00 | 0.18808 | | |
| | PARKER CONSTANT DOLLAR | 1065.10 | -0.01689 | 139.43 | 0.29584 | 24.00 | 0.18808 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11220 | ACTUAL HISTORICAL COST | 934.46 | | 61.10 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 948.46 | | 78.40 | | 2.99 | | | |
| | D-WEIL CONSTANT DOLLAR | 941.38 | -0.00747 | 104.85 | 0.33739 | 25.58 | 7.55676 | | |
| | PARKER CONSTANT DOLLAR | 934.46 | -0.01476 | 109.86 | 0.40123 | 25.58 | 7.55676 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11222 | ACTUAL HISTORICAL COST | 941.10 | | 41.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 955.40 | | 66.40 | | 11.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 953.57 | -0.00191 | 74.62 | 0.12376 | 14.61 | 0.32784 | | |
| | PARKER CONSTANT DOLLAR | 941.10 | -0.01497 | 74.62 | 0.12376 | 14.61 | 0.32784 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11223 | ACTUAL HISTORICAL COST | 1272.21 | | 73.87 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 1272.21 | | 86.14 | | 48.43 | | | |
| | D-WEIL CONSTANT DOLLAR | 1281.22 | 0.00708 | 126.92 | 0.47344 | 43.29 | -0.10611 | | |
| | PARKER CONSTANT DOLLAR | 1272.21 | -0.00000 | 129.86 | 0.50753 | 43.29 | -0.10611 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11225 | ACTUAL HISTORICAL COST | 917.38 | | 65.68 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 921.55 | | 105.73 | | 34.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 928.88 | 0.00795 | 123.26 | 0.16582 | 51.40 | 0.47288 | | |
| | PARKER CONSTANT DOLLAR | 917.38 | -0.00453 | 123.26 | 0.16582 | 51.40 | 0.47288 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11226 | ACTUAL HISTORICAL COST | 886.00 | | 121.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 893.00 | | 174.00 | | 81.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 903.43 | 0.01168 | 169.59 | -0.02535 | 114.10 | 0.40860 | | |
| | PARKER CONSTANT DOLLAR | 902.87 | 0.01105 | 169.59 | -0.02535 | 114.10 | 0.40860 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11229 | ACTUAL HISTORICAL COST | 1458.00 | | 56.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1467.00 | | 85.00 | | 57.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1468.38 | -0.01252 | 99.56 | 0.17131 | 61.89 | 0.08585 | | |
| | PARKER CONSTANT DOLLAR | 1458.00 | -0.01950 | 99.56 | 0.17131 | 61.89 | 0.08585 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11230 | ACTUAL HISTORICAL COST | 1262.52 | | 19.34 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1286.54 | | 25.45 | | 35.69 | | | |
| | D-WEIL CONSTANT DOLLAR | 1299.04 | 0.00971 | 30.03 | 0.18002 | 32.40 | -0.09226 | | |
| | PARKER CONSTANT DOLLAR | 1287.96 | 0.00111 | 30.03 | 0.18002 | 32.40 | -0.09226 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11233 | ACTUAL HISTORICAL COST | 1682.03 | | 16.50 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1682.03 | | 22.00 | | 29.57 | | | |
| | D-WEIL CONSTANT DOLLAR | 1700.94 | 0.01124 | 22.59 | 0.02672 | 28.93 | -0.02169 | | |
| | PARKER CONSTANT DOLLAR | 1685.23 | 0.00190 | 22.59 | 0.02672 | 28.93 | -0.02169 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11235 | ACTUAL HISTORICAL COST | 1092.57 | | 35.70 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1093.08 | | 62.45 | | 20.72 | | | |
| | D-WEIL CONSTANT DOLLAR | 1102.61 | 0.00872 | 84.97 | 0.36065 | 28.82 | 0.39080 | | |
| | PARKER CONSTANT DOLLAR | 1093.07 | -0.00001 | 84.97 | 0.36065 | 28.82 | 0.39080 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11236 | ACTUAL HISTORICAL COST | 922.67 | | 27.34 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 925.43 | | 31.91 | | 6.84 | | | |
| | D-WEIL CONSTANT DOLLAR | 913.62 | -0.01276 | 37.29 | 0.16864 | 42.11 | 5.15605 | | |
| | PARKER CONSTANT DOLLAR | 922.67 | -0.00298 | 37.29 | 0.16864 | 42.11 | 5.15605 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11239 | ACTUAL HISTORICAL COST | 811.76 | | 19.46 | | | | 4 | 1 |
| | ACTUAL CONSTANT DOLLAR | 832.82 | | 29.25 | | 21.43 | | | |
| | D-WEIL CONSTANT DOLLAR | 848.22 | 0.01850 | 34.97 | 0.19545 | 27.98 | 0.30544 | | |
| | PARKER CONSTANT DOLLAR | 841.28 | 0.01016 | 34.97 | 0.19545 | 27.98 | 0.30544 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11240 | ACTUAL HISTORICAL COST | 866.00 | | 36.80 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 877.10 | | 48.20 | | 34.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 886.43 | 0.01064 | 59.89 | 0.24243 | 35.27 | 0.03430 | | |
| | PARKER CONSTANT DOLLAR | 866.00 | -0.01266 | 59.89 | 0.24243 | 35.27 | 0.03430 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11242 | ACTUAL HISTORICAL COST | 434.01 | | 26.57 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 457.35 | | 35.00 | | -13.44 | | | |
| | D-WEIL CONSTANT DOLLAR | 450.62 | -0.01473 | 40.11 | 0.14605 | -9.42 | -0.29920 | | |
| | PARKER CONSTANT DOLLAR | 450.62 | -0.01473 | 40.11 | 0.14605 | -9.42 | -0.29920 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11243 | ACTUAL HISTORICAL COST | 1049.00 | | 36.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1063.00 | | 52.00 | | 10.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1075.22 | 0.01149 | 67.59 | 0.29977 | 11.70 | 0.17045 | | |
| | PARKER CONSTANT DOLLAR | 1069.47 | 0.00609 | 67.59 | 0.29977 | 11.70 | 0.17045 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11244 | ACTUAL HISTORICAL COST | 966.47 | | 20.03 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 972.22 | | 29.63 | | 14.02 | | | |
| | D-WEIL CONSTANT DOLLAR | 981.75 | 0.00980 | 36.21 | 0.22199 | 14.80 | 0.05568 | | |
| | PARKER CONSTANT DOLLAR | 966.47 | -0.00591 | 36.21 | 0.22199 | 14.80 | 0.05568 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11245 | ACTUAL HISTORICAL COST | 932.21 | | 37.17 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 941.00 | | 54.00 | | 11.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 950.71 | 0.01032 | 80.30 | 0.48708 | 16.43 | 0.49360 | | |
| | PARKER CONSTANT DOLLAR | 932.21 | -0.00934 | 80.30 | 0.48708 | 16.43 | 0.49360 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11246 | ACTUAL HISTORICAL COST | 875.64 | | 60.18 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 932.34 | | 79.21 | | 1.92 | | | |
| | D-WEIL CONSTANT DOLLAR | 880.51 | -0.05559 | 91.63 | 0.15683 | 4.95 | 1.57797 | | |
| | PARKER CONSTANT DOLLAR | 875.64 | -0.06082 | 102.20 | 0.29028 | 4.95 | 1.57797 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11247 | ACTUAL HISTORICAL COST | 1012.78 | | 13.94 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1053.05 | | 19.43 | | 32.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 1057.20 | 0.00394 | 21.00 | 0.08082 | 36.95 | 0.15107 | | |
| | PARKER CONSTANT DOLLAR | 1048.79 | -0.00404 | 21.00 | 0.08082 | 36.95 | 0.15107 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11248 | ACTUAL HISTORICAL COST | 614.22 | | 26.56 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 626.05 | | 40.71 | | 34.77 | | | |
| | D-WEIL CONSTANT DOLLAR | 633.87 | 0.01249 | 52.64 | 0.29294 | 35.45 | 0.01947 | | |
| | PARKER CONSTANT DOLLAR | 633.87 | 0.01249 | 52.64 | 0.29294 | 35.45 | 0.01947 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11249 | ACTUAL HISTORICAL COST | 860.00 | | 29.19 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 888.18 | | 44.74 | | 22.21 | | | |
| | D-WEIL CONSTANT DOLLAR | 885.68 | -0.00281 | 44.31 | -0.00950 | 29.39 | 0.32319 | | |
| | PARKER CONSTANT DOLLAR | 885.68 | -0.00281 | 44.31 | -0.00950 | 29.39 | 0.32319 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11250 | ACTUAL HISTORICAL COST | 456.70 | | 29.70 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 480.10 | | 40.60 | | -39.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 489.29 | 0.01913 | 46.66 | 0.14938 | -20.11 | -0.48448 | | |
| | PARKER CONSTANT DOLLAR | 485.79 | 0.01184 | 46.66 | 0.14938 | -20.11 | -0.48448 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11251 | ACTUAL HISTORICAL COST | 976.52 | | 74.25 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 994.52 | | 101.25 | | 27.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1001.22 | 0.00674 | 95.43 | -0.05749 | 42.72 | 0.58209 | | |
| | PARKER CONSTANT DOLLAR | 1001.22 | 0.00674 | 95.43 | -0.05749 | 42.72 | 0.58209 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11253 | ACTUAL HISTORICAL COST | 903.15 | | 22.66 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 921.08 | | 30.96 | | 3.46 | | | |
| | D-WEIL CONSTANT DOLLAR | 927.76 | 0.00726 | 33.10 | 0.06902 | 16.07 | 3.64570 | | |
| | PARKER CONSTANT DOLLAR | 903.15 | -0.01947 | 33.10 | 0.06902 | 16.07 | 3.64570 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11256 | ACTUAL HISTORICAL COST | 988.00 | | 67.30 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 996.80 | | 105.20 | | 100.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 995.97 | -0.00083 | 126.15 | 0.19917 | 98.62 | -0.02264 | | |
| | PARKER CONSTANT DOLLAR | 988.00 | -0.00883 | 126.15 | 0.19917 | 98.62 | -0.02264 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11257 | ACTUAL HISTORICAL COST | 658.60 | | 35.50 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 708.40 | | 47.10 | | 35.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 711.95 | 0.00502 | 47.98 | 0.01866 | 37.55 | 0.06986 | | |
| | PARKER CONSTANT DOLLAR | 706.14 | -0.00320 | 47.98 | 0.01866 | 37.55 | 0.06986 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11259 | ACTUAL HISTORICAL COST | 903.00 | | 16.00 | | | | 6 | 1 |
| | ACTUAL CONSTANT DOLLAR | 905.00 | | 22.00 | | 4.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 915.80 | 0.01193 | 30.92 | 0.40567 | 14.43 | 2.60627 | | |
| | PARKER CONSTANT DOLLAR | 903.00 | -0.00221 | 30.92 | 0.40567 | 14.43 | 2.60627 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11260 | ACTUAL HISTORICAL COST | 1028.40 | | 14.23 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1028.40 | | 22.73 | | 12.15 | | | |
| | D-WEIL CONSTANT DOLLAR | 1037.08 | 0.00044 | 28.96 | 0.27393 | 11.66 | -0.03996 | | |
| | PARKER CONSTANT DOLLAR | 1028.40 | -0.00000 | 28.96 | 0.27393 | 11.66 | -0.03998 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11263 | ACTUAL HISTORICAL COST | 877.90 | | 53.70 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 882.90 | | 94.60 | | 32.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 884.44 | 0.00175 | 97.83 | 0.03416 | 40.47 | 0.26484 | | |
| | PARKER CONSTANT DOLLAR | 877.90 | -0.00566 | 97.83 | 0.03416 | 40.47 | 0.26484 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11264 | ACTUAL HISTORICAL COST | 710.41 | | 31.95 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 727.47 | | 43.67 | | 10.86 | | | |
| | D-WEIL CONSTANT DOLLAR | 735.96 | 0.01167 | 56.39 | 0.29136 | 16.12 | 0.48464 | | |
| | PARKER CONSTANT DOLLAR | 738.88 | 0.01568 | 56.39 | 0.29136 | 16.12 | 0.48464 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11266 | ACTUAL HISTORICAL COST | 489.19 | | 8.67 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 494.19 | | 12.47 | | 10.73 | | | |
| | D-WEIL CONSTANT DOLLAR | 498.99 | 0.00970 | 14.64 | 0.17374 | 9.67 | -0.09887 | | |
| | PARKER CONSTANT DOLLAR | 494.81 | 0.00126 | 14.64 | 0.17374 | 9.67 | -0.09887 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11269 | ACTUAL HISTORICAL COST | 1054.00 | | 11.00 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1079.00 | | 20.00 | | 47.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 1075.75 | -0.00301 | 20.99 | 0.04945 | 41.70 | -0.11287 | | |
| | PARKER CONSTANT DOLLAR | 1075.75 | -0.00301 | 20.99 | 0.04945 | 41.70 | -0.11287 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11270 | ACTUAL HISTORICAL COST | 733.93 | | 33.69 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 739.65 | | 47.12 | | 23.03 | | | |
| | D-WEIL CONSTANT DOLLAR | 747.89 | 0.01114 | 59.92 | 0.27166 | 23.24 | 0.00927 | | |
| | PARKER CONSTANT DOLLAR | 733.93 | -0.00773 | 59.92 | 0.27166 | 23.24 | 0.00927 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11271 | ACTUAL HISTORICAL COST | 888.77 | | 25.02 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 901.34 | | 35.52 | | 19.46 | | | |
| | D-WEIL CONSTANT DOLLAR | 895.03 | -0.00700 | 53.77 | 0.51374 | 44.93 | 1.30890 | | |
| | PARKER CONSTANT DOLLAR | 888.77 | -0.01395 | 53.77 | 0.51374 | 44.93 | 1.30890 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11273 | ACTUAL HISTORICAL COST | 898.67 | | 27.03 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 907.04 | | 42.68 | | 22.81 | | | |
| | D-WEIL CONSTANT DOLLAR | 913.65 | 0.00729 | 49.21 | 0.15301 | 25.12 | 0.10118 | | |
| | PARKER CONSTANT DOLLAR | 898.67 | -0.00923 | 49.21 | 0.15301 | 25.12 | 0.10118 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11274 | ACTUAL HISTORICAL COST | 697.06 | | 35.63 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 699.98 | | 55.97 | | 30.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 703.44 | 0.00494 | 64.98 | 0.16106 | 25.35 | -0.16610 | | |
| | PARKER CONSTANT DOLLAR | 697.36 | -0.00375 | 64.98 | 0.16106 | 25.35 | -0.16610 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11275 | ACTUAL HISTORICAL COST | 603.57 | | 20.26 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 606.07 | | 34.85 | | 0.14 | | | |
| | D-WEIL CONSTANT DOLLAR | 607.79 | 0.00285 | 48.72 | 0.39791 | 10.13 | 71.37746 | | |
| | PARKER CONSTANT DOLLAR | 603.57 | -0.00413 | 48.72 | 0.39791 | 10.13 | 71.37746 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11276 | ACTUAL HISTORICAL COST | 736.25 | | 44.90 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 740.46 | | 56.68 | | 26.18 | | | |
| | D-WEIL CONSTANT DOLLAR | 742.24 | 0.00240 | 59.11 | 0.04279 | 31.56 | 0.20567 | | |
| | PARKER CONSTANT DOLLAR | 736.25 | -0.00569 | 59.11 | 0.04279 | 31.56 | 0.20567 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11277 | ACTUAL HISTORICAL COST | 668.70 | | 20.70 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 692.00 | | 25.40 | | 20.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 682.73 | -0.01340 | 28.83 | 0.13498 | 24.45 | 0.19867 | | |
| | PARKER CONSTANT DOLLAR | 674.56 | -0.02520 | 28.83 | 0.13498 | 24.45 | 0.19867 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11279 | ACTUAL HISTORICAL COST | 518.55 | | 29.08 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 522.86 | | 39.51 | | 12.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 528.69 | 0.01115 | 47.65 | 0.20595 | 8.09 | -0.35799 | | |
| | PARKER CONSTANT DOLLAR | 524.28 | 0.00272 | 47.65 | 0.20595 | 8.09 | -0.35799 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11281 | ACTUAL HISTORICAL COST | 237.62 | | 22.26 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 240.81 | | 34.61 | | 1.67 | | | |
| | D-WEIL CONSTANT DOLLAR | 243.41 | 0.01080 | 38.49 | 0.11199 | 5.79 | 2.46498 | | |
| | PARKER CONSTANT DOLLAR | 241.41 | 0.00248 | 38.49 | 0.11199 | 5.79 | 2.46498 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11285 | ACTUAL HISTORICAL COST | 799.31 | | 44.78 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 821.13 | | 70.44 | | 31.58 | | | |
| | D-WEIL CONSTANT DOLLAR | 820.76 | -0.00044 | 83.79 | 0.18957 | 34.16 | 0.08185 | | |
| | PARKER CONSTANT DOLLAR | 820.76 | -0.00044 | 83.79 | 0.18957 | 34.16 | 0.08185 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11289 | ACTUAL HISTORICAL COST | 883.83 | | 22.93 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 905.57 | | 29.83 | | 24.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 909.60 | 0.00445 | 31.05 | 0.04094 | 27.67 | 0.11574 | | |
| | PARKER CONSTANT DOLLAR | 904.74 | -0.00092 | 31.05 | 0.04094 | 27.67 | 0.11574 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11292 | ACTUAL HISTORICAL COST | 732.37 | | 42.58 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 742.15 | | 64.51 | | 62.85 | | | |
| | D-WEIL CONSTANT DOLLAR | 755.84 | 0.01844 | 77.97 | 0.20870 | 63.26 | 0.00652 | | |
| | PARKER CONSTANT DOLLAR | 755.84 | 0.01844 | 77.97 | 0.20870 | 63.26 | 0.00652 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11294 | ACTUAL HISTORICAL COST | 724.40 | | 33.67 | | | | 8 | 2 |
| | ACTUAL CONSTANT DOLLAR | 731.16 | | 43.34 | | -2.85 | | | |
| | D-WEIL CONSTANT DOLLAR | 736.21 | 0.00691 | 53.15 | 0.22635 | 6.49 | -3.27893 | | |
| | PARKER CONSTANT DOLLAR | 724.40 | -0.00925 | 57.86 | 0.33502 | 6.49 | -3.27893 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11296 | ACTUAL HISTORICAL COST | 715.51 | | 19.21 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 716.50 | | 27.99 | | 6.73 | | | |
| | D-WEIL CONSTANT DOLLAR | 720.28 | 0.00527 | 34.33 | 0.22664 | 14.61 | 1.17042 | | |
| | PARKER CONSTANT DOLLAR | 715.51 | -0.00138 | 34.33 | 0.22664 | 14.61 | 1.17042 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11297 | ACTUAL HISTORICAL COST | 553.85 | | 33.94 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 577.35 | | 44.00 | | -2.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 573.07 | -0.00741 | 51.51 | 0.17063 | 4.54 | -3.16226 | | |
| | PARKER CONSTANT DOLLAR | 573.07 | -0.00741 | 51.51 | 0.17063 | 4.54 | -3.16226 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11298 | ACTUAL HISTORICAL COST | 856.66 | | 63.82 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 861.00 | | 88.74 | | 29.42 | | | |
| | D-WEIL CONSTANT DOLLAR | 862.86 | 0.00216 | 94.21 | 0.06166 | 37.11 | 0.26130 | | |
| | PARKER CONSTANT DOLLAR | 856.66 | -0.00504 | 94.21 | 0.06166 | 37.11 | 0.26130 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11300 | ACTUAL HISTORICAL COST | 611.42 | | 40.45 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 619.42 | | 58.65 | | 31.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 624.50 | 0.00821 | 65.85 | 0.12282 | 41.92 | 0.31403 | | |
| | PARKER CONSTANT DOLLAR | 624.50 | 0.00821 | 65.85 | 0.12282 | 41.92 | 0.31403 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11301 | ACTUAL HISTORICAL COST | 937.00 | | 32.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 949.00 | | 38.00 | | 29.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 947.12 | -0.00158 | 40.79 | 0.07351 | 32.68 | 0.12689 | | |
| | PARKER CONSTANT DOLLAR | 937.00 | -0.01264 | 40.79 | 0.07351 | 32.68 | 0.12689 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11302 | ACTUAL HISTORICAL COST | 704.36 | | 16.32 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 713.31 | | 20.93 | | 6.25 | | | |
| | D-WEIL CONSTANT DOLLAR | 727.05 | 0.01927 | 22.45 | 0.07018 | 13.90 | 1.22425 | | |
| | PARKER CONSTANT DOLLAR | 721.01 | 0.01080 | 22.45 | 0.07018 | 13.90 | 1.22425 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11303 | ACTUAL HISTORICAL COST | 734.91 | | 35.30 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 737.66 | | 50.18 | | -7.22 | | | |
| | D-WEIL CONSTANT DOLLAR | 742.76 | 0.00691 | 60.90 | 0.21366 | -5.33 | -0.26111 | | |
| | PARKER CONSTANT DOLLAR | 736.02 | -0.00223 | 60.90 | 0.21366 | -5.33 | -0.26111 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11304 | ACTUAL HISTORICAL COST | 799.24 | | 14.07 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 800.84 | | 24.37 | | 12.98 | | | |
| | D-WEIL CONSTANT DOLLAR | 805.99 | 0.00643 | 32.68 | 0.34092 | 12.53 | -0.03491 | | |
| | PARKER CONSTANT DOLLAR | 799.24 | -0.00200 | 32.68 | 0.34092 | 12.53 | -0.03491 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11305 | ACTUAL HISTORICAL COST | 669.20 | | 35.14 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 673.58 | | 50.43 | | 20.22 | | | |
| | D-WEIL CONSTANT DOLLAR | 674.70 | 0.00166 | 49.72 | -0.01402 | 20.56 | 0.01691 | | |
| | PARKER CONSTANT DOLLAR | 669.20 | -0.00650 | 49.72 | -0.01402 | 20.56 | 0.01691 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11306 | ACTUAL HISTORICAL COST | 588.60 | | 10.87 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 602.65 | | 16.02 | | -14.03 | | | |
| | D-WEIL CONSTANT DOLLAR | 604.20 | 0.00258 | 16.06 | 0.00251 | -11.24 | -0.19889 | | |
| | PARKER CONSTANT DOLLAR | 599.09 | -0.00591 | 16.06 | 0.00251 | -11.24 | -0.19889 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11307 | ACTUAL HISTORICAL COST | 835.88 | | 20.52 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 844.62 | | 25.91 | | 26.59 | | | |
| | D-WEIL CONSTANT DOLLAR | 846.60 | 0.00234 | 30.56 | 0.17962 | 23.25 | -0.12573 | | |
| | PARKER CONSTANT DOLLAR | 835.88 | -0.01035 | 30.56 | 0.17962 | 23.25 | -0.12573 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11308 | ACTUAL HISTORICAL COST | 133.45 | | 11.42 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 142.21 | | 15.34 | | 1.14 | | | |
| | D-WEIL CONSTANT DOLLAR | 146.84 | 0.03256 | 18.55 | 0.20916 | 11.35 | 8.95584 | | |
| | PARKER CONSTANT DOLLAR | 145.88 | 0.02579 | 18.55 | 0.20916 | 11.35 | 8.95584 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11310 | ACTUAL HISTORICAL COST | 658.23 | | 24.65 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 666.84 | | 34.40 | | 17.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 661.53 | -0.00797 | 36.90 | 0.07277 | 20.07 | 0.12742 | | |
| | PARKER CONSTANT DOLLAR | 658.23 | -0.01291 | 36.90 | 0.07277 | 20.07 | 0.12742 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11311 | ACTUAL HISTORICAL COST | 705.80 | | 19.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 704.60 | | 28.40 | | 14.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 715.35 | 0.01526 | 28.81 | 0.01435 | 15.06 | 0.04570 | | |
| | PARKER CONSTANT DOLLAR | 705.80 | 0.00170 | 28.81 | 0.01435 | 15.06 | 0.04570 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11312 | ACTUAL HISTORICAL COST | 572.01 | | 21.77 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 582.15 | | 29.78 | | 2.09 | | | |
| | D-WEIL CONSTANT DOLLAR | 586.96 | 0.00826 | 38.12 | 0.27997 | 5.83 | 1.78914 | | |
| | PARKER CONSTANT DOLLAR | 589.03 | 0.01182 | 38.12 | 0.27997 | 5.83 | 1.78914 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11313 | ACTUAL HISTORICAL COST | 798.32 | | 21.33 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 798.32 | | 29.73 | | 9.98 | | | |
| | D-WEIL CONSTANT DOLLAR | 808.27 | 0.01246 | 37.93 | 0.27582 | 13.04 | 0.30695 | | |
| | PARKER CONSTANT DOLLAR | 798.32 | -0.00000 | 37.93 | 0.27582 | 13.04 | 0.30695 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11315 | ACTUAL HISTORICAL COST | 661.92 | | 7.90 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 667.65 | | 10.91 | | 10.05 | | | |
| | D-WEIL CONSTANT DOLLAR | 673.64 | 0.00897 | 11.30 | 0.03538 | 12.88 | 0.28114 | | |
| | PARKER CONSTANT DOLLAR | 668.01 | 0.00054 | 11.30 | 0.03538 | 12.88 | 0.28114 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11316 | ACTUAL HISTORICAL COST | 560.38 | | 33.09 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 574.59 | | 45.54 | | 10.66 | | | |
| | D-WEIL CONSTANT DOLLAR | 597.56 | 0.03998 | 51.20 | 0.12435 | 27.73 | 1.60145 | | |
| | PARKER CONSTANT DOLLAR | 592.39 | 0.03098 | 51.20 | 0.12435 | 27.73 | 1.60145 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11320 | ACTUAL HISTORICAL COST | 540.11 | | 14.87 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 545.60 | | 20.56 | | 5.87 | | | |
| | D-WEIL CONSTANT DOLLAR | 543.10 | -0.00459 | 24.54 | 0.19377 | 7.01 | 0.19479 | | |
| | PARKER CONSTANT DOLLAR | 540.11 | -0.01006 | 24.54 | 0.19377 | 7.01 | 0.19479 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11322 | ACTUAL HISTORICAL COST | 632.78 | | 25.52 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 634.27 | | 35.59 | | 3.48 | | | |
| | D-WEIL CONSTANT DOLLAR | 637.92 | 0.00576 | 40.57 | 0.13994 | 13.97 | 0.64691 | | |
| | PARKER CONSTANT DOLLAR | 632.78 | -0.00235 | 40.57 | 0.13994 | 13.97 | 0.64691 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11325 | ACTUAL HISTORICAL COST | 569.39 | | 17.08 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 574.72 | | 24.30 | | 12.56 | | | |
| | D-WEIL CONSTANT DOLLAR | 574.85 | 0.00022 | 29.52 | 0.21475 | 13.11 | 0.04395 | | |
| | PARKER CONSTANT DOLLAR | 569.81 | -0.00855 | 29.52 | 0.21475 | 13.11 | 0.04395 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11326 | ACTUAL HISTORICAL COST | 898.29 | | 45.29 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 906.69 | | 75.59 | | 50.47 | | | |
| | D-WEIL CONSTANT DOLLAR | 905.43 | -0.00139 | 105.46 | 0.39512 | 87.25 | 0.13425 | | |
| | PARKER CONSTANT DOLLAR | 898.29 | -0.00926 | 105.46 | 0.39512 | 87.25 | 0.13425 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11327 | ACTUAL HISTORICAL COST | 324.19 | | 47.45 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 341.19 | | 61.54 | | 8.56 | | | |
| | D-WEIL CONSTANT DOLLAR | 345.55 | 0.01279 | 73.82 | 0.19955 | 19.79 | 1.31206 | | |
| | PARKER CONSTANT DOLLAR | 344.02 | 0.00829 | 73.82 | 0.19955 | 19.79 | 1.31206 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11332 | ACTUAL HISTORICAL COST | 666.21 | | 21.90 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 680.21 | | 35.90 | | 2.08 | | | |
| | D-WEIL CONSTANT DOLLAR | 680.80 | 0.00087 | 46.45 | 0.29383 | 4.25 | 1.04481 | | |
| | PARKER CONSTANT DOLLAR | 684.73 | 0.00664 | 46.45 | 0.29383 | 4.25 | 1.04481 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11333 | ACTUAL HISTORICAL COST | 502.01 | | 16.19 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 515.17 | | 24.15 | | 3.06 | | | |
| | D-WEIL CONSTANT DOLLAR | 505.46 | -0.01885 | 28.19 | 0.16727 | 5.77 | 0.88485 | | |
| | PARKER CONSTANT DOLLAR | 502.01 | -0.02555 | 28.19 | 0.16727 | 5.77 | 0.88485 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11334 | ACTUAL HISTORICAL COST | 534.24 | | 17.74 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 547.78 | | 31.87 | | -4.33 | | | |
| | D-WEIL CONSTANT DOLLAR | 537.99 | -0.01787 | 31.79 | -0.00248 | -2.24 | -0.48199 | | |
| | PARKER CONSTANT DOLLAR | 534.24 | -0.02472 | 31.79 | -0.00248 | -2.24 | -0.48199 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11335 | ACTUAL HISTORICAL COST | 570.18 | | 35.23 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 572.25 | | 52.52 | | 23.81 | | | |
| | D-WEIL CONSTANT DOLLAR | 577.35 | 0.00892 | 53.71 | 0.02257 | 31.07 | 0.30493 | | |
| | PARKER CONSTANT DOLLAR | 572.47 | 0.00038 | 53.71 | 0.02257 | 31.07 | 0.30493 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11336 | ACTUAL HISTORICAL COST | 589.01 | | 51.40 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 604.67 | | 84.65 | | 39.56 | | | |
| | D-WEIL CONSTANT DOLLAR | 608.40 | 0.00616 | 86.57 | 0.04636 | 42.52 | 0.07492 | | |
| | PARKER CONSTANT DOLLAR | 608.40 | 0.00616 | 88.57 | 0.04636 | 42.52 | 0.07492 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11338 | ACTUAL HISTORICAL COST | 684.34 | | 12.22 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 699.42 | | 25.44 | | 22.08 | | | |
| | D-WEIL CONSTANT DOLLAR | 707.00 | 0.01083 | 26.35 | 0.03583 | 26.72 | 0.20996 | | |
| | PARKER CONSTANT DOLLAR | 702.19 | 0.00395 | 26.35 | 0.03583 | 26.72 | 0.20996 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11340 | ACTUAL HISTORICAL COST | 654.04 | | 24.64 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 657.25 | | 43.94 | | 22.27 | | | |
| | D-WEIL CONSTANT DOLLAR | 666.51 | 0.01409 | 37.32 | -0.15075 | 24.20 | 0.08657 | | |
| | PARKER CONSTANT DOLLAR | 654.77 | -0.00377 | 37.32 | -0.15075 | 24.20 | 0.08657 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11341 | ACTUAL HISTORICAL COST | 511.38 | | 14.61 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 513.54 | | 19.79 | | 9.83 | | | |
| | D-WEIL CONSTANT DOLLAR | 517.56 | 0.00782 | 23.98 | 0.21171 | 11.52 | 0.17181 | | |
| | PARKER CONSTANT DOLLAR | 511.65 | -0.00368 | 23.98 | 0.21171 | 11.52 | 0.17181 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11344 | ACTUAL HISTORICAL COST | 507.15 | | 33.25 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 516.08 | | 42.49 | | 20.63 | | | |
| | D-WEIL CONSTANT DOLLAR | 525.64 | 0.01852 | 42.19 | -0.00714 | 21.75 | 0.05413 | | |
| | PARKER CONSTANT DOLLAR | 534.84 | 0.03636 | 42.19 | -0.00714 | 21.75 | 0.05413 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11345 | ACTUAL HISTORICAL COST | 856.02 | | 17.85 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 856.02 | | 24.65 | | 19.14 | | | |
| | D-WEIL CONSTANT DOLLAR | 862.77 | 0.00789 | 25.34 | 0.02814 | 22.53 | 0.17712 | | |
| | PARKER CONSTANT DOLLAR | 856.02 | -0.00000 | 25.34 | 0.02814 | 22.53 | 0.17712 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11350 | ACTUAL HISTORICAL COST | 564.98 | | 38.42 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 567.61 | | 52.43 | | 12.39 | | | |
| | D-WEIL CONSTANT DOLLAR | 569.27 | 0.00293 | 64.13 | 0.22322 | 13.73 | 0.10799 | | |
| | PARKER CONSTANT DOLLAR | 564.98 | -0.00463 | 64.13 | 0.22322 | 13.73 | 0.10799 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11351 | ACTUAL HISTORICAL COST | 520.90 | | 12.90 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 525.60 | | 16.60 | | 10.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 522.47 | -0.00595 | 25.40 | 0.52984 | 17.37 | 0.62327 | | |
| | PARKER CONSTANT DOLLAR | 520.90 | -0.00894 | 25.40 | 0.52984 | 17.37 | 0.62327 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11352 | ACTUAL HISTORICAL COST | 435.13 | | 46.81 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 453.41 | | 59.03 | | 18.34 | | | |
| | D-WEIL CONSTANT DOLLAR | 457.69 | 0.00945 | 52.43 | -0.11187 | 21.21 | 0.15642 | | |
| | PARKER CONSTANT DOLLAR | 453.61 | 0.00045 | 52.43 | -0.11187 | 21.21 | 0.15642 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11353 | ACTUAL HISTORICAL COST | 520.29 | | 13.69 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 536.48 | | 18.55 | | 18.55 | | | |
| | D-WEIL CONSTANT DOLLAR | 542.99 | 0.01214 | 21.66 | 0.16751 | 19.98 | 0.07726 | | |
| | PARKER CONSTANT DOLLAR | 538.04 | 0.00290 | 21.66 | 0.16751 | 19.98 | 0.07726 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11354 | ACTUAL HISTORICAL COST | 513.41 | | 17.99 | | | | 3 | 3 |
| | ACTUAL CONSTANT DOLLAR | 515.38 | | 22.92 | | -1.75 | | | |
| | D-WEIL CONSTANT DOLLAR | 519.08 | 0.00719 | 26.26 | 0.14559 | -0.24 | -0.86122 | | |
| | PARKER CONSTANT DOLLAR | 514.32 | -0.00206 | 28.74 | 0.25403 | -0.24 | -0.86122 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11355 | ACTUAL HISTORICAL COST | 475.72 | | 45.26 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 496.33 | | 67.46 | | -3.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 486.68 | -0.01944 | 72.29 | 0.07165 | -0.12 | -0.96301 | | |
| | PARKER CONSTANT DOLLAR | 475.72 | -0.04153 | 72.29 | 0.07165 | -0.12 | -0.96301 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11356 | ACTUAL HISTORICAL COST | 545.69 | | 18.68 | | | | 3 | 2 |
| | ACTUAL CONSTANT DOLLAR | 551.30 | | 25.90 | | -2.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 550.57 | -0.00132 | 33.66 | 0.29968 | 1.78 | -1.63546 | | |
| | PARKER CONSTANT DOLLAR | 545.84 | -0.00990 | 36.60 | 0.41315 | 1.78 | -1.63546 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11357 | ACTUAL HISTORICAL COST | 473.18 | | 15.39 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 485.92 | | 17.08 | | 4.49 | | | |
| | D-WEIL CONSTANT DOLLAR | 492.31 | 0.01315 | 26.49 | 0.55118 | 4.94 | 0.10056 | | |
| | PARKER CONSTANT DOLLAR | 493.32 | 0.01523 | 26.49 | 0.55118 | 4.94 | 0.10056 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11359 | ACTUAL HISTORICAL COST | 447.90 | | 13.76 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 456.69 | | 19.02 | | 6.64 | | | |
| | D-WEIL CONSTANT DOLLAR | 449.71 | -0.01528 | 24.80 | 0.30390 | 13.31 | 1.00473 | | |
| | PARKER CONSTANT DOLLAR | 447.90 | -0.01925 | 24.80 | 0.30390 | 13.31 | 1.00473 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11361 | ACTUAL HISTORICAL COST | 445.50 | | 12.29 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 455.12 | | 16.52 | | 9.81 | | | |
| | D-WEIL CONSTANT DOLLAR | 450.57 | -0.00999 | 17.01 | 0.02949 | 12.30 | 0.25411 | | |
| | PARKER CONSTANT DOLLAR | 447.08 | -0.01766 | 17.01 | 0.02949 | 12.30 | 0.25411 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11364 | ACTUAL HISTORICAL COST | 564.39 | | 13.79 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 578.23 | | 22.60 | | 7.79 | | | |
| | D-WEIL CONSTANT DOLLAR | 579.69 | 0.00253 | 30.44 | 0.34703 | 6.94 | -0.10898 | | |
| | PARKER CONSTANT DOLLAR | 579.69 | 0.00253 | 30.44 | 0.34703 | 6.94 | -0.10898 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11365 | ACTUAL HISTORICAL COST | 521.03 | | 41.62 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 538.83 | | 70.55 | | 69.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 543.58 | 0.00882 | 72.23 | 0.02666 | 67.68 | -0.03032 | | |
| | PARKER CONSTANT DOLLAR | 543.58 | 0.00882 | 72.23 | 0.02666 | 67.68 | -0.03032 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11368 | ACTUAL HISTORICAL COST | 520.94 | | 30.01 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 530.31 | | 43.07 | | 10.67 | | | |
| | D-WEIL CONSTANT DOLLAR | 532.62 | 0.00436 | 49.52 | 0.14966 | 12.36 | 0.15834 | | |
| | PARKER CONSTANT DOLLAR | 532.62 | 0.00436 | 49.52 | 0.14966 | 12.36 | 0.15834 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11370 | ACTUAL HISTORICAL COST | 558.10 | | 4.99 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 563.78 | | 7.43 | | 8.68 | | | |
| | D-WEIL CONSTANT DOLLAR | 568.51 | 0.00839 | 6.53 | -0.12092 | 12.30 | 0.41680 | | |
| | PARKER CONSTANT DOLLAR | 568.51 | 0.00839 | 6.53 | -0.12092 | 12.30 | 0.41680 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11373 | ACTUAL HISTORICAL COST | 640.92 | | 24.25 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 650.71 | | 37.60 | | 32.01 | | | |
| | D-WEIL CONSTANT DOLLAR | 653.81 | 0.00477 | 34.54 | -0.08144 | 26.18 | -0.11959 | | |
| | PARKER CONSTANT DOLLAR | 653.81 | 0.00477 | 34.54 | -0.08144 | 26.18 | -0.11959 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11374 | ACTUAL HISTORICAL COST | 494.81 | | 18.41 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 503.56 | | 24.56 | | -7.07 | | | |
| | D-WEIL CONSTANT DOLLAR | 496.79 | -0.01344 | 31.66 | 0.28924 | -8.55 | -0.63949 | | |
| | PARKER CONSTANT DOLLAR | 494.81 | -0.01738 | 31.66 | 0.28924 | -2.55 | -0.63949 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11375 | ACTUAL HISTORICAL COST | 452.11 | | 24.87 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 466.16 | | 30.02 | | 16.42 | | | |
| | D-WEIL CONSTANT DOLLAR | 474.61 | 0.01814 | 31.43 | 0.04699 | 20.69 | 0.26015 | | |
| | PARKER CONSTANT DOLLAR | 470.66 | 0.00966 | 31.43 | 0.04699 | 20.69 | 0.26015 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11377 | ACTUAL HISTORICAL COST | 602.42 | | 18.11 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 611.22 | | 24.70 | | 4.86 | | | |
| | D-WEIL CONSTANT DOLLAR | 621.17 | 0.01628 | 30.60 | 0.23900 | 7.36 | 0.51403 | | |
| | PARKER CONSTANT DOLLAR | 616.39 | 0.00847 | 30.60 | 0.23900 | 7.36 | 0.51403 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11379 | ACTUAL HISTORICAL COST | 511.33 | | 8.42 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 525.42 | | 12.34 | | 6.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 527.39 | 0.00375 | 14.40 | 0.16659 | 6.91 | 0.15097 | | |
| | PARKER CONSTANT DOLLAR | 527.39 | 0.00375 | 14.40 | 0.16659 | 6.91 | 0.15097 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11381 | ACTUAL HISTORICAL COST | 408.06 | | 16.38 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 411.56 | | 22.68 | | 1.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 410.26 | -0.00316 | 23.10 | 0.01872 | 3.53 | 0.96127 | | |
| | PARKER CONSTANT DOLLAR | 408.06 | -0.00850 | 23.10 | 0.01872 | 3.53 | 0.96127 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11382 | ACTUAL HISTORICAL COST | 420.16 | | 45.21 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 424.88 | | 67.48 | | 40.42 | | | |
| | D-WEIL CONSTANT DOLLAR | 427.58 | 0.00635 | 64.26 | -0.04777 | 45.01 | 0.11348 | | |
| | PARKER CONSTANT DOLLAR | 427.58 | 0.00635 | 64.26 | -0.04777 | 45.01 | 0.11348 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11384 | ACTUAL HISTORICAL COST | 342.70 | | 11.30 | | | | 1 | 2 |
| | ACTUAL CONSTANT DOLLAR | 352.60 | | 15.20 | | 1.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 358.34 | 0.01629 | 15.63 | 0.02833 | 7.13 | 3.75446 | | |
| | PARKER CONSTANT DOLLAR | 355.33 | 0.00775 | 17.74 | 0.16711 | 7.13 | 3.75446 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11385 | ACTUAL HISTORICAL COST | 434.30 | | 14.30 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 439.10 | | 16.90 | | 1.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 443.84 | 0.01079 | 23.65 | 0.41129 | 6.47 | 3.31487 | | |
| | PARKER CONSTANT DOLLAR | 443.84 | 0.01079 | 23.85 | 0.41129 | 6.47 | 3.31487 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11387 | ACTUAL HISTORICAL COST | 505.12 | | 20.91 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 505.12 | | 30.95 | | 11.94 | | | |
| | D-WEIL CONSTANT DOLLAR | 509.27 | 0.00822 | 35.99 | 0.16297 | 14.45 | 0.21061 | | |
| | PARKER CONSTANT DOLLAR | 505.12 | -0.00000 | 35.99 | 0.16297 | 14.45 | 0.21061 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11389 | ACTUAL HISTORICAL COST | 282.06 | | 19.19 | | | | 3 | 3 |
| | ACTUAL CONSTANT DOLLAR | 299.05 | | 24.06 | | 5.16 | | | |
| | D-WEIL CONSTANT DOLLAR | 289.76 | -0.03107 | 24.33 | 0.01107 | 7.10 | 0.37601 | | |
| | PARKER CONSTANT DOLLAR | 285.79 | -0.04434 | 25.24 | 0.04903 | 7.10 | 0.37601 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11391 | ACTUAL HISTORICAL COST | 510.54 | | 18.20 | | | | 2 | 3 |
| | ACTUAL CONSTANT DOLLAR | 510.54 | | 25.70 | | -11.66 | | | |
| | D-WEIL CONSTANT DOLLAR | 513.90 | 0.00657 | 36.77 | 0.43063 | -9.95 | -0.14630 | | |
| | PARKER CONSTANT DOLLAR | 510.54 | -0.00000 | 39.59 | 0.54052 | -9.95 | -0.14630 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11392 | ACTUAL HISTORICAL COST | 526.99 | | 17.37 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 528.87 | | 22.01 | | 9.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 531.19 | 0.00438 | 37.25 | 0.69237 | 8.98 | -0.07434 | | |
| | PARKER CONSTANT DOLLAR | 526.99 | -0.00356 | 37.25 | 0.69237 | 8.98 | -0.07434 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11395 | ACTUAL HISTORICAL COST | 576.06 | | 11.76 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 576.06 | | 13.31 | | -4.68 | | | |
| | D-WEIL CONSTANT DOLLAR | 579.63 | 0.00620 | 14.57 | 0.09448 | -4.25 | -0.09254 | | |
| | PARKER CONSTANT DOLLAR | 576.06 | -0.00000 | 14.57 | 0.09448 | -4.25 | -0.09254 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11396 | ACTUAL HISTORICAL COST | 454.26 | | 10.60 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 458.37 | | 13.65 | | -1.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 465.22 | 0.01495 | 15.49 | 0.13465 | 8.45 | -5.69259 | | |
| | PARKER CONSTANT DOLLAR | 461.14 | 0.00605 | 15.49 | 0.13465 | 8.45 | -5.69259 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11397 | ACTUAL HISTORICAL COST | 377.20 | | 12.72 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 364.12 | | 18.12 | | 5.89 | | | |
| | D-WEIL CONSTANT DOLLAR | 379.14 | -0.01296 | 18.49 | 0.02059 | 7.54 | 0.28057 | | |
| | PARKER CONSTANT DOLLAR | 377.20 | -0.01802 | 18.49 | 0.02059 | 7.54 | 0.28057 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11401 | ACTUAL HISTORICAL COST | 133.84 | | 69.64 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 135.96 | | 107.98 | | 131.94 | | | |
| | D-WEIL CONSTANT DOLLAR | 146.14 | 0.07486 | 125.99 | 0.16679 | 119.21 | -0.09650 | | |
| | PARKER CONSTANT DOLLAR | 145.17 | 0.06771 | 125.99 | 0.16679 | 119.21 | -0.09650 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11402 | ACTUAL HISTORICAL COST | 472.31 | | 15.89 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 483.09 | | 24.35 | | 7.62 | | | |
| | D-WEIL CONSTANT DOLLAR | 488.51 | 0.01121 | 37.03 | 0.52082 | 8.30 | 0.08863 | | |
| | PARKER CONSTANT DOLLAR | 484.41 | 0.00272 | 37.03 | 0.52082 | 8.30 | 0.08863 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11406 | ACTUAL HISTORICAL COST | 441.64 | | 11.23 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 444.40 | | 15.04 | | -1.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 443.17 | -0.00277 | 16.49 | 0.09634 | -0.12 | -0.91371 | | |
| | PARKER CONSTANT DOLLAR | 441.64 | -0.00621 | 18.08 | 0.20206 | -0.12 | -0.91371 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11407 | ACTUAL HISTORICAL COST | 94.71 | | 69.83 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 96.13 | | 97.07 | | 9.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 95.12 | -0.01050 | 108.08 | 0.11343 | 10.71 | 0.08161 | | |
| | PARKER CONSTANT DOLLAR | 94.71 | -0.01477 | 108.08 | 0.11343 | 10.71 | 0.08161 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11408 | ACTUAL HISTORICAL COST | 391.31 | | 14.74 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 412.83 | | 20.17 | | -0.28 | | | |
| | D-WEIL CONSTANT DOLLAR | 418.01 | 0.01256 | 20.06 | -0.00525 | -0.17 | -0.38431 | | |
| | PARKER CONSTANT DOLLAR | 414.33 | 0.00364 | 20.06 | -0.00525 | -0.17 | -0.38431 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11410 | ACTUAL HISTORICAL COST | 391.50 | | 7.69 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 393.74 | | 11.02 | | -1.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 396.35 | 0.00663 | 13.53 | 0.22792 | -4.94 | 2.08610 | | |
| | PARKER CONSTANT DOLLAR | 392.98 | -0.00193 | 13.53 | 0.22792 | -4.94 | 2.08610 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11413 | ACTUAL HISTORICAL COST | 443.07 | | 3.26 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 454.94 | | 9.67 | | 15.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 454.50 | -0.00096 | 9.83 | 0.01703 | 14.55 | -0.03019 | | |
| | PARKER CONSTANT DOLLAR | 455.98 | 0.00228 | 9.83 | 0.01703 | 14.55 | -0.03019 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11414 | ACTUAL HISTORICAL COST | 513.95 | | 28.72 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 518.62 | | 38.78 | | 16.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 521.28 | 0.00512 | 49.44 | 0.27487 | 17.86 | 0.09549 | | |
| | PARKER CONSTANT DOLLAR | 513.95 | -0.00901 | 49.44 | 0.27487 | 17.86 | 0.09549 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11415 | ACTUAL HISTORICAL COST | 301.83 | | 10.19 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 304.99 | | 14.79 | | 6.72 | | | |
| | D-WEIL CONSTANT DOLLAR | 307.55 | 0.00838 | 18.27 | 0.23529 | 7.06 | 0.05115 | | |
| | PARKER CONSTANT DOLLAR | 304.98 | -0.00003 | 18.27 | 0.23529 | 7.06 | 0.05115 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11417 | ACTUAL HISTORICAL COST | 501.47 | | 21.52 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 501.47 | | 32.39 | | -21.34 | | | |
| | D-WEIL CONSTANT DOLLAR | 505.72 | 0.00848 | 32.82 | 0.01333 | -21.59 | 0.01151 | | |
| | PARKER CONSTANT DOLLAR | 501.47 | -0.00000 | 32.82 | 0.01333 | -21.59 | 0.01151 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11418 | ACTUAL HISTORICAL COST | 379.62 | | 18.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 390.22 | | 24.40 | | 6.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 394.37 | 0.01064 | 22.96 | -0.05884 | 7.67 | 0.27890 | | |
| | PARKER CONSTANT DOLLAR | 390.38 | 0.00040 | 22.96 | -0.05884 | 7.67 | 0.27890 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11425 | ACTUAL HISTORICAL COST | 427.67 | | 9.99 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 436.25 | | 14.11 | | 0.93 | | | |
| | D-WEIL CONSTANT DOLLAR | 441.30 | 0.01158 | 17.76 | 0.25844 | 5.24 | 4.63212 | | |
| | PARKER CONSTANT DOLLAR | 438.65 | 0.00550 | 17.76 | 0.25844 | 5.24 | 4.63212 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11428 | ACTUAL HISTORICAL COST | 398.52 | | 13.38 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 402.50 | | 17.86 | | 3.76 | | | |
| | D-WEIL CONSTANT DOLLAR | 406.95 | 0.01105 | 18.88 | 0.05704 | 6.83 | 0.81707 | | |
| | PARKER CONSTANT DOLLAR | 399.85 | -0.00659 | 18.88 | 0.05704 | 6.83 | 0.81707 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11429 | ACTUAL HISTORICAL COST | 375.84 | | 8.87 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 387.25 | | 15.03 | | -4.82 | | | |
| | D-WEIL CONSTANT DOLLAR | 390.70 | 0.00890 | 14.73 | -0.02009 | -0.02 | -0.99687 | | |
| | PARKER CONSTANT DOLLAR | 387.57 | 0.00084 | 14.73 | -0.02009 | -0.02 | -0.99687 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11432 | ACTUAL HISTORICAL COST | 315.72 | | 17.23 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 317.93 | | 21.14 | | -7.02 | | | |
| | D-WEIL CONSTANT DOLLAR | 317.87 | -0.00019 | 27.90 | 0.31998 | -1.94 | -0.72324 | | |
| | PARKER CONSTANT DOLLAR | 315.72 | -0.00695 | 29.84 | 0.41139 | -1.94 | -0.72324 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11438 | ACTUAL HISTORICAL COST | 478.60 | | 4.87 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 478.60 | | 8.10 | | 12.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 480.60 | 0.00418 | 8.50 | 0.04914 | 13.39 | 0.15721 | | |
| | PARKER CONSTANT DOLLAR | 478.60 | -0.00000 | 8.50 | 0.04914 | 13.89 | 0.15721 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11439 | ACTUAL HISTORICAL COST | 535.50 | | 6.09 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 542.23 | | 8.59 | | 8.33 | | | |
| | D-WEIL CONSTANT DOLLAR | 539.33 | -0.00535 | 9.81 | 0.14194 | 8.46 | 0.01589 | | |
| | PARKER CONSTANT DOLLAR | 535.50 | -0.01241 | 9.81 | 0.14194 | 8.46 | 0.01589 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11441 | ACTUAL HISTORICAL COST | 384.17 | | 11.17 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 385.05 | | 17.67 | | 7.25 | | | |
| | D-WEIL CONSTANT DOLLAR | 390.15 | 0.01323 | 21.78 | 0.23257 | 7.95 | 0.09711 | | |
| | PARKER CONSTANT DOLLAR | 384.81 | -0.00062 | 21.78 | 0.23257 | 7.95 | 0.09711 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11445 | ACTUAL HISTORICAL COST | 283.83 | | 21.19 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 303.49 | | 25.19 | | 8.61 | | | |
| | D-WEIL CONSTANT DOLLAR | 306.95 | 0.01139 | 26.41 | 0.04847 | 9.90 | 0.14990 | | |
| | PARKER CONSTANT DOLLAR | 304.35 | 0.00284 | 26.41 | 0.04847 | 9.90 | 0.14990 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11449 | ACTUAL HISTORICAL COST | 377.00 | | 9.23 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 388.00 | | 12.93 | | 14.64 | | | |
| | D-WEIL CONSTANT DOLLAR | 394.85 | 0.01765 | 16.81 | 0.29985 | 22.45 | 0.53378 | | |
| | PARKER CONSTANT DOLLAR | 391.68 | 0.00950 | 16.81 | 0.29985 | 22.45 | 0.53378 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11450 | ACTUAL HISTORICAL COST | 431.04 | | 14.51 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 437.48 | | 20.18 | | 0.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 443.36 | 0.01344 | 25.73 | 0.27521 | 1.39 | 12.92989 | | |
| | PARKER CONSTANT DOLLAR | 442.45 | 0.01135 | 25.73 | 0.27521 | 1.39 | 12.92989 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11453 | ACTUAL HISTORICAL COST | 234.83 | | 9.44 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 235.93 | | 13.04 | | -0.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 235.96 | 0.00013 | 15.79 | 0.21088 | 2.73 | -5.54892 | | |
| | PARKER CONSTANT DOLLAR | 234.83 | -0.00466 | 15.79 | 0.21088 | 2.73 | -5.54892 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11458 | ACTUAL HISTORICAL COST | 577.00 | | 147.00 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 577.00 | | 194.00 | | 25.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 585.43 | 0.01460 | 197.94 | 0.02031 | 39.45 | 0.57789 | | |
| | PARKER CONSTANT DOLLAR | 580.48 | 0.00603 | 197.94 | 0.02031 | 39.45 | 0.57789 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11461 | ACTUAL HISTORICAL COST | 320.22 | | 10.02 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 333.12 | | 13.50 | | 5.15 | | | |
| | D-WEIL CONSTANT DOLLAR | 335.95 | 0.00850 | 17.00 | 0.25957 | 6.33 | 0.22964 | | |
| | PARKER CONSTANT DOLLAR | 333.21 | 0.00028 | 17.00 | 0.25957 | 6.33 | 0.22964 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11462 | ACTUAL HISTORICAL COST | 203.68 | | 17.67 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 209.70 | | 19.27 | | 9.82 | | | |
| | D-WEIL CONSTANT DOLLAR | 214.00 | 0.02050 | 20.60 | 0.06893 | 13.15 | 0.33933 | | |
| | PARKER CONSTANT DOLLAR | 212.16 | 0.01174 | 20.60 | 0.06893 | 13.15 | 0.33933 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11464 | ACTUAL HISTORICAL COST | 336.50 | | 19.46 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 341.40 | | 30.25 | | 19.74 | | | |
| | D-WEIL CONSTANT DOLLAR | 345.73 | 0.01269 | 28.45 | -0.05941 | 21.13 | 0.07058 | | |
| | PARKER CONSTANT DOLLAR | 342.87 | 0.00431 | 28.45 | -0.05941 | 21.13 | 0.07058 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11465 | ACTUAL HISTORICAL COST | 281.67 | | 37.91 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 288.05 | | 50.74 | | 18.59 | | | |
| | D-WEIL CONSTANT DOLLAR | 292.43 | 0.01520 | 52.29 | 0.03054 | 18.62 | 0.00140 | | |
| | PARKER CONSTANT DOLLAR | 290.15 | 0.00728 | 52.29 | 0.03054 | 18.62 | 0.00140 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11467 | ACTUAL HISTORICAL COST | 324.66 | | 14.60 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 331.88 | | 19.07 | | 13.62 | | | |
| | D-WEIL CONSTANT DOLLAR | 336.10 | 0.01273 | 23.18 | 0.21565 | 16.16 | 0.18642 | | |
| | PARKER CONSTANT DOLLAR | 333.48 | 0.00483 | 23.18 | 0.21565 | 16.16 | 0.18642 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11470 | ACTUAL HISTORICAL COST | 398.38 | | 9.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 402.51 | | 13.35 | | 8.43 | | | |
| | D-WEIL CONSTANT DOLLAR | 405.37 | 0.00710 | 16.67 | 0.24852 | 12.33 | 0.46285 | | |
| | PARKER CONSTANT DOLLAR | 398.81 | -0.00919 | 16.67 | 0.24852 | 12.33 | 0.46285 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11474 | ACTUAL HISTORICAL COST | 347.53 | | 12.86 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 356.47 | | 19.14 | | 10.92 | | | |
| | D-WEIL CONSTANT DOLLAR | 358.17 | 0.00476 | 28.00 | 0.46313 | 16.08 | 0.47297 | | |
| | PARKER CONSTANT DOLLAR | 358.17 | 0.00476 | 28.00 | 0.46313 | 16.08 | 0.47297 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11475 | ACTUAL HISTORICAL COST | 345.07 | | 7.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 346.56 | | 9.39 | | -1.24 | | | |
| | D-WEIL CONSTANT DOLLAR | 347.25 | 0.00200 | 12.04 | 0.28198 | 1.69 | -2.36592 | | |
| | PARKER CONSTANT DOLLAR | 345.07 | -0.00430 | 12.04 | 0.28198 | 1.69 | -2.36592 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11477 | ACTUAL HISTORICAL COST | 222.08 | | 9.65 | | | | 5 | 1 |
| | ACTUAL CONSTANT DOLLAR | 228.82 | | 11.69 | | 6.24 | | | |
| | D-WEIL CONSTANT DOLLAR | 229.80 | 0.00427 | 16.16 | 0.35921 | 7.93 | 0.27035 | | |
| | PARKER CONSTANT DOLLAR | 229.80 | 0.00427 | 16.16 | 0.35921 | 7.93 | 0.27035 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11478 | ACTUAL HISTORICAL COST | 343.80 | | 18.65 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 345.89 | | 32.90 | | 12.98 | | | |
| | D-WEIL CONSTANT DOLLAR | 348.79 | 0.00840 | 42.86 | 0.30268 | 23.20 | 0.78747 | | |
| | PARKER CONSTANT DOLLAR | 346.85 | 0.00277 | 42.86 | 0.30268 | 23.20 | 0.78747 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11481 | ACTUAL HISTORICAL COST | 277.91 | | 12.58 | | | | 8 | 2 |
| | ACTUAL CONSTANT DOLLAR | 279.80 | | 18.58 | | 0.97 | | | |
| | D-WEIL CONSTANT DOLLAR | 282.03 | 0.00797 | 22.01 | 0.18451 | 1.78 | 0.83498 | | |
| | PARKER CONSTANT DOLLAR | 277.91 | -0.00676 | 23.24 | 0.25090 | 1.78 | 0.83498 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 11490 | ACTUAL HISTORICAL COST | 265.25 | | 11.23 | | | | 2 | 2 |
| | ACTUAL CONSTANT DOLLAR | 268.75 | | 14.65 | | -10.86 | | | |
| | D-WEIL CONSTANT DOLLAR | 266.05 | -0.01006 | 14.70 | 0.00351 | -2.23 | -0.79427 | | |
| | PARKER CONSTANT DOLLAR | 265.25 | -0.01302 | 15.64 | 0.06769 | -2.23 | -0.79427 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11492 | ACTUAL HISTORICAL COST | 317.13 | | 8.43 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 320.58 | | 11.74 | | 11.06 | | | |
| | D-WEIL CONSTANT DOLLAR | 325.28 | 0.01466 | 12.84 | 0.09353 | 15.74 | 0.42315 | | |
| | PARKER CONSTANT DOLLAR | 326.61 | 0.01680 | 12.84 | 0.09353 | 15.74 | 0.42315 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11493 | ACTUAL HISTORICAL COST | 411.58 | | 15.01 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 411.58 | | 18.16 | | 8.57 | | | |
| | D-WEIL CONSTANT DOLLAR | 414.66 | 0.00748 | 19.53 | 0.07566 | 7.83 | -0.08641 | | |
| | PARKER CONSTANT DOLLAR | 411.58 | -0.00000 | 19.53 | 0.07566 | 7.83 | -0.08641 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11494 | ACTUAL HISTORICAL COST | 239.28 | | 13.06 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 244.90 | | 17.39 | | 7.69 | | | |
| | D-WEIL CONSTANT DOLLAR | 247.06 | 0.00883 | 17.04 | -0.01985 | 8.26 | 0.07467 | | |
| | PARKER CONSTANT DOLLAR | 244.95 | 0.00020 | 17.04 | -0.01985 | 8.26 | 0.07467 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11495 | ACTUAL HISTORICAL COST | 306.97 | | 16.14 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 309.61 | | 28.49 | | 1.67 | | | |
| | D-WEIL CONSTANT DOLLAR | 312.66 | 0.00986 | 31.19 | 0.09476 | 4.08 | 1.44360 | | |
| | PARKER CONSTANT DOLLAR | 306.97 | -0.00853 | 31.19 | 0.09476 | 4.08 | 1.44360 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11496 | ACTUAL HISTORICAL COST | 373.13 | | 7.08 | | | | 4 | 1 |
| | ACTUAL CONSTANT DOLLAR | 374.28 | | 9.00 | | -2.40 | | | |
| | D-WEIL CONSTANT DOLLAR | 384.88 | 0.02832 | 12.38 | 0.37608 | 6.16 | -3.56467 | | |
| | PARKER CONSTANT DOLLAR | 381.56 | 0.01946 | 12.38 | 0.37608 | 6.16 | -3.56467 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 11499 | ACTUAL HISTORICAL COST | 295.30 | | 18.51 | | | | 1 | 1 |
| | ACTUAL CONSTANT DOLLAR | 308.65 | | 22.82 | | 7.51 | | | |
| | D-WEIL CONSTANT DOLLAR | 309.57 | 0.00299 | 32.82 | 0.43831 | 6.34 | -0.15644 | | |
| | PARKER CONSTANT DOLLAR | 306.87 | -0.00578 | 32.82 | 0.43831 | 6.34 | -0.15644 | | |
| COMPANY NUMBER | | | | | | GAIN(LOSS) | ERROR | INV | DEP |
| 21001 | ACTUAL HISTORICAL COST | | | | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | | | | | -272.00 | | | |
| | D-WEIL CONSTANT DOLLAR | | | | | -274.86 | 0.01050 | | |
| | PARKER CONSTANT DOLLAR | | | | | -274.86 | 0.01050 | | |
| COMPANY NUMBER | | | | | | GAIN(LOSS) | ERROR | INV | DEP |
| 21002 | ACTUAL HISTORICAL COST | | | | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | | | | | -119.00 | | | |
| | D-WEIL CONSTANT DOLLAR | | | | | -13.59 | -0.88580 | | |
| | PARKER CONSTANT DOLLAR | | | | | -13.59 | -0.88580 | | |

| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|
| 21003 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -120.90 | | | |
| | D-WEIL CONSTANT DOLLAR | -176.15 | 0.45702 | | |
| | PARKER CONSTANT DOLLAR | -176.15 | 0.45702 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21004 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -135.00 | | | |
| | D-WEIL CONSTANT DOLLAR | -143.35 | 0.06185 | | |
| | PARKER CONSTANT DOLLAR | -143.35 | 0.06185 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21005 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -166.80 | | | |
| | D-WEIL CONSTANT DOLLAR | -155.88 | -0.06549 | | |
| | PARKER CONSTANT DOLLAR | -155.88 | -0.06549 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21006 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -111.00 | | | |
| | D-WEIL CONSTANT DOLLAR | -134.49 | 0.21164 | | |
| | PARKER CONSTANT DOLLAR | -134.49 | 0.21164 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21007 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -111.00 | | | |
| | D-WEIL CONSTANT DOLLAR | -117.20 | 0.05586 | | |
| | PARKER CONSTANT DOLLAR | -117.20 | 0.05586 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21008 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -83.84 | | | |
| | D-WEIL CONSTANT DOLLAR | -65.94 | -0.21350 | | |
| | PARKER CONSTANT DOLLAR | -65.94 | -0.21350 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21009 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -51.00 | | | |
| | D-WEIL CONSTANT DOLLAR | -30.94 | -0.39341 | | |
| | PARKER CONSTANT DOLLAR | -30.94 | -0.39341 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21011 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -47.20 | | | |
| | D-WEIL CONSTANT DOLLAR | -58.99 | 0.24968 | | |
| | PARKER CONSTANT DOLLAR | -58.99 | 0.24968 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21012 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -66.02 | | | |
| | D-WEIL CONSTANT DOLLAR | -66.36 | 0.00519 | | |
| | PARKER CONSTANT DOLLAR | -66.36 | 0.00519 | | |

| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|
| 21013 | ACTUAL HISTORICAL COST | -23.70 | | | |
| | ACTUAL CONSTANT DOLLAR | -42.08 | 0.77536 | | |
| | D-WEIL CONSTANT DOLLAR | -42.08 | 0.77536 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21014 | ACTUAL HISTORICAL COST | -29.60 | | | |
| | ACTUAL CONSTANT DOLLAR | -44.92 | 0.51758 | | |
| | D-WEIL CONSTANT DOLLAR | -44.92 | 0.51758 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21015 | ACTUAL HISTORICAL COST | -53.85 | | | |
| | ACTUAL CONSTANT DOLLAR | -45.97 | -0.14639 | | |
| | D-WEIL CONSTANT DOLLAR | -45.97 | -0.14639 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21016 | ACTUAL HISTORICAL COST | -52.00 | | | |
| | ACTUAL CONSTANT DOLLAR | -81.63 | 0.56985 | | |
| | D-WEIL CONSTANT DOLLAR | -81.63 | 0.56985 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21017 | ACTUAL HISTORICAL COST | -37.09 | | | |
| | ACTUAL CONSTANT DOLLAR | -47.31 | 0.27556 | | |
| | D-WEIL CONSTANT DOLLAR | -47.31 | 0.27558 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21018 | ACTUAL HISTORICAL COST | -45.70 | | | |
| | ACTUAL CONSTANT DOLLAR | -47.37 | 0.03661 | | |
| | D-WEIL CONSTANT DOLLAR | -47.37 | 0.03661 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21019 | ACTUAL HISTORICAL COST | -54.33 | | | |
| | ACTUAL CONSTANT DOLLAR | -29.99 | -0.44798 | | |
| | D-WEIL CONSTANT DOLLAR | -29.99 | -0.44798 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21020 | ACTUAL HISTORICAL COST | -53.90 | | | |
| | ACTUAL CONSTANT DOLLAR | -53.49 | -0.00766 | | |
| | D-WEIL CONSTANT DOLLAR | -53.49 | -0.00766 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21021 | ACTUAL HISTORICAL COST | -15.00 | | | |
| | ACTUAL CONSTANT DOLLAR | -11.27 | -0.24864 | | |
| | D-WEIL CONSTANT DOLLAR | -11.27 | -0.24864 | | |
| | PARKER CONSTANT DOLLAR | | | | |

| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|
| 21022 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -54.86 | | | |
| | D-WEIL CONSTANT DOLLAR | -54.96 | 0.00188 | | |
| | PARKER CONSTANT DOLLAR | -54.96 | 0.00188 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21023 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -43.40 | | | |
| | D-WEIL CONSTANT DOLLAR | -39.46 | -0.09089 | | |
| | PARKER CONSTANT DOLLAR | -39.46 | -0.09089 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21024 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -41.30 | | | |
| | D-WEIL CONSTANT DOLLAR | -41.94 | 0.01556 | | |
| | PARKER CONSTANT DOLLAR | -41.94 | 0.01556 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21025 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -28.07 | | | |
| | D-WEIL CONSTANT DOLLAR | -33.46 | 0.19195 | | |
| | PARKER CONSTANT DOLLAR | -33.46 | 0.19195 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21026 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -16.20 | | | |
| | D-WEIL CONSTANT DOLLAR | -31.85 | 0.96621 | | |
| | PARKER CONSTANT DOLLAR | -31.85 | 0.96621 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21027 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -27.06 | | | |
| | D-WEIL CONSTANT DOLLAR | -32.33 | 0.19489 | | |
| | PARKER CONSTANT DOLLAR | -32.33 | 0.19489 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21028 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -8.44 | | | |
| | D-WEIL CONSTANT DOLLAR | -24.68 | 1.92416 | | |
| | PARKER CONSTANT DOLLAR | -24.68 | 1.92416 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21030 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -25.77 | | | |
| | D-WEIL CONSTANT DOLLAR | -18.11 | -0.29744 | | |
| | PARKER CONSTANT DOLLAR | -18.11 | -0.29744 | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21032 | ACTUAL HISTORICAL COST | | | | |
| | ACTUAL CONSTANT DOLLAR | -19.32 | | | |
| | D-WEIL CONSTANT DOLLAR | -20.21 | 0.04624 | | |
| | PARKER CONSTANT DOLLAR | -20.21 | 0.04624 | | |

| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|
| 21033 | ACTUAL HISTORICAL COST | -52.82 | | | |
| | ACTUAL CONSTANT DOLLAR | -53.12 | 0.00565 | | |
| | D-WEIL CONSTANT DOLLAR | -53.12 | 0.00565 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21034 | ACTUAL HISTORICAL COST | -16.90 | | | |
| | ACTUAL CONSTANT DOLLAR | -18.06 | 0.06848 | | |
| | D-WEIL CONSTANT DOLLAR | -18.06 | 0.06848 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21036 | ACTUAL HISTORICAL COST | 1.22 | | | |
| | ACTUAL CONSTANT DOLLAR | 1.00 | -0.18414 | | |
| | D-WEIL CONSTANT DOLLAR | 1.00 | -0.18414 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21037 | ACTUAL HISTORICAL COST | -21.21 | | | |
| | ACTUAL CONSTANT DOLLAR | -20.47 | -0.03470 | | |
| | D-WEIL CONSTANT DOLLAR | -20.47 | -0.03470 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21038 | ACTUAL HISTORICAL COST | -37.30 | | | |
| | ACTUAL CONSTANT DOLLAR | -30.14 | -0.19204 | | |
| | D-WEIL CONSTANT DOLLAR | -30.14 | -0.19204 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21039 | ACTUAL HISTORICAL COST | -12.82 | | | |
| | ACTUAL CONSTANT DOLLAR | -16.35 | 0.27547 | | |
| | D-WEIL CONSTANT DOLLAR | -16.35 | 0.27547 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21040 | ACTUAL HISTORICAL COST | -33.27 | | | |
| | ACTUAL CONSTANT DOLLAR | -25.41 | -0.23610 | | |
| | D-WEIL CONSTANT DOLLAR | -25.41 | -0.23610 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21041 | ACTUAL HISTORICAL COST | -17.93 | | | |
| | ACTUAL CONSTANT DOLLAR | -16.73 | -0.06680 | | |
| | D-WEIL CONSTANT DOLLAR | -16.73 | -0.06680 | | |
| | PARKER CONSTANT DOLLAR | | | | |
| COMPANY NUMBER | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21042 | ACTUAL HISTORICAL COST | -28.40 | | | |
| | ACTUAL CONSTANT DOLLAR | -24.68 | -0.13081 | | |
| | D-WEIL CONSTANT DOLLAR | -24.68 | -0.13081 | | |
| | PARKER CONSTANT DOLLAR | | | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|---|---|
| 21043 | ACTUAL HISTORICAL COST | | | -16.11 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -18.19 | 0.12931 | | |
| | D-WEIL CONSTANT DOLLAR | | | -18.19 | 0.12931 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21044 | ACTUAL HISTORICAL COST | | | -15.17 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -15.90 | 0.04790 | | |
| | D-WEIL CONSTANT DOLLAR | | | -15.90 | 0.04790 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21045 | ACTUAL HISTORICAL COST | | | -20.00 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -21.69 | 0.08457 | | |
| | D-WEIL CONSTANT DOLLAR | | | -21.69 | 0.06457 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21046 | ACTUAL HISTORICAL COST | | | -16.98 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -24.98 | 0.47089 | | |
| | D-WEIL CONSTANT DOLLAR | | | -24.98 | 0.47089 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21047 | ACTUAL HISTORICAL COST | | | -14.90 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -18.20 | 0.22144 | | |
| | D-WEIL CONSTANT DOLLAR | | | -18.20 | 0.22144 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21048 | ACTUAL HISTORICAL COST | | | -26.80 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -26.76 | -0.00147 | | |
| | D-WEIL CONSTANT DOLLAR | | | -26.76 | -0.00147 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21049 | ACTUAL HISTORICAL COST | | | -33.29 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -27.97 | -0.15968 | | |
| | D-WEIL CONSTANT DOLLAR | | | -27.97 | -0.15968 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | | | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 21050 | ACTUAL HISTORICAL COST | | | -7.31 | | | |
| | ACTUAL CONSTANT DOLLAR | | | -12.83 | 0.75523 | | |
| | D-WEIL CONSTANT DOLLAR | | | -12.83 | 0.75523 | | |
| | PARKER CONSTANT DOLLAR | | | | | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51002 | ACTUAL HISTORICAL COST | 1043.00 | | 1212.00 | | | |
| | ACTUAL CONSTANT DOLLAR | 1572.00 | | 1145.95 | -0.05450 | | |
| | D-WEIL CONSTANT DOLLAR | 1406.51 | -0.10528 | 1145.95 | -0.05450 | | |
| | PARKER CONSTANT DOLLAR | 1406.51 | -0.10528 | | | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|
| 51003 | ACTUAL HISTORICAL COST | 304.19 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 561.76 | | 736.35 | | | |
| | D-WEIL CONSTANT DOLLAR | 527.69 | -0.06064 | 807.80 | 0.09703 | | |
| | PARKER CONSTANT DOLLAR | 527.69 | -0.06064 | 807.80 | 0.09703 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51004 | ACTUAL HISTORICAL COST | 251.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 494.00 | | 634.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 516.01 | 0.04455 | 612.14 | -0.03448 | | |
| | PARKER CONSTANT DOLLAR | 516.01 | 0.04455 | 612.14 | -0.03448 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51005 | ACTUAL HISTORICAL COST | 223.56 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 405.00 | | 535.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 403.67 | -0.00328 | 634.98 | 0.18686 | | |
| | PARKER CONSTANT DOLLAR | 403.67 | -0.00328 | 634.98 | 0.18686 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51006 | ACTUAL HISTORICAL COST | 250.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 478.00 | | 755.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 447.23 | -0.06438 | 606.97 | -0.19607 | | |
| | PARKER CONSTANT DOLLAR | 447.23 | -0.06438 | 606.97 | -0.19607 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51008 | ACTUAL HISTORICAL COST | 178.64 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 350.00 | | 452.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 332.94 | -0.04875 | 452.55 | 0.00121 | | |
| | PARKER CONSTANT DOLLAR | 332.94 | -0.04875 | 452.55 | 0.00121 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51009 | ACTUAL HISTORICAL COST | 162.99 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 318.78 | | 272.48 | | | |
| | D-WEIL CONSTANT DOLLAR | 309.76 | -0.02830 | 344.58 | 0.26461 | | |
| | PARKER CONSTANT DOLLAR | 309.76 | -0.02830 | 344.58 | 0.26461 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51010 | ACTUAL HISTORICAL COST | 119.30 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 236.13 | | 272.48 | | | |
| | D-WEIL CONSTANT DOLLAR | 224.33 | -0.04999 | 493.74 | 0.81201 | | |
| | PARKER CONSTANT DOLLAR | 224.33 | -0.04999 | 493.74 | 0.81201 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51011 | ACTUAL HISTORICAL COST | 136.28 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 246.18 | | 371.36 | | | |
| | D-WEIL CONSTANT DOLLAR | 235.42 | -0.04372 | 428.35 | 0.15345 | | |
| | PARKER CONSTANT DOLLAR | 235.42 | -0.04372 | 428.35 | 0.15345 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51012 | ACTUAL HISTORICAL COST | 172.36 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 295.44 | | 365.16 | | | |
| | D-WEIL CONSTANT DOLLAR | 294.78 | -0.00222 | 436.56 | 0.19554 | | |
| | PARKER CONSTANT DOLLAR | 294.78 | -0.00222 | 436.56 | 0.19554 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|
| 51013 | ACTUAL HISTORICAL COST | 190.11 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 302.28 | | 387.03 | | | |
| | D-WEIL CONSTANT DOLLAR | 328.95 | 0.08822 | 347.78 | -0.10142 | | |
| | PARKER CONSTANT DOLLAR | 328.95 | 0.08822 | 347.78 | -0.10142 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51014 | ACTUAL HISTORICAL COST | 113.30 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 222.50 | | 357.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 223.35 | 0.00382 | 367.35 | 0.02756 | | |
| | PARKER CONSTANT DOLLAR | 223.35 | 0.00382 | 367.35 | 0.02756 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51015 | ACTUAL HISTORICAL COST | 120.61 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 233.00 | | 384.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 226.03 | -0.02990 | 567.18 | 0.47702 | | |
| | PARKER CONSTANT DOLLAR | 226.03 | -0.02990 | 567.18 | 0.47702 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51016 | ACTUAL HISTORICAL COST | 130.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 256.00 | | 352.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 231.32 | -0.09642 | 375.45 | 0.06663 | | |
| | PARKER CONSTANT DOLLAR | 231.32 | -0.09642 | 375.45 | 0.06663 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51017 | ACTUAL HISTORICAL COST | 141.22 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 248.90 | | 281.60 | | | |
| | D-WEIL CONSTANT DOLLAR | 239.09 | -0.03940 | 373.40 | 0.32600 | | |
| | PARKER CONSTANT DOLLAR | 239.09 | -0.03940 | 373.40 | 0.32600 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51018 | ACTUAL HISTORICAL COST | 150.20 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 262.90 | | 363.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 249.87 | -0.04955 | 341.62 | -0.05916 | | |
| | PARKER CONSTANT DOLLAR | 249.87 | -0.04955 | 341.62 | -0.05916 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51019 | ACTUAL HISTORICAL COST | 171.69 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 317.26 | | 204.84 | | | |
| | D-WEIL CONSTANT DOLLAR | 313.19 | -0.01282 | 207.21 | 0.01155 | | |
| | PARKER CONSTANT DOLLAR | 313.19 | -0.01282 | 207.21 | 0.01155 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51020 | ACTUAL HISTORICAL COST | 76.15 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 141.37 | | 252.75 | | | |
| | D-WEIL CONSTANT DOLLAR | 135.79 | -0.03950 | 264.75 | 0.04746 | | |
| | PARKER CONSTANT DOLLAR | 135.79 | -0.03950 | 264.75 | 0.04746 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51021 | ACTUAL HISTORICAL COST | 109.45 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 181.19 | | 265.53 | | | |
| | D-WEIL CONSTANT DOLLAR | 165.99 | -0.08389 | 247.19 | -0.06905 | | |
| | PARKER CONSTANT DOLLAR | 165.99 | -0.08389 | 247.19 | -0.06905 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|---|---|
| 51022 | ACTUAL HISTORICAL COST | 245.87 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 371.97 | | 259.23 | | | |
| | D-WEIL CONSTANT DOLLAR | 320.71 | -0.13781 | 266.05 | 0.02633 | | |
| | PARKER CONSTANT DOLLAR | 320.71 | -0.13781 | 266.05 | 0.02633 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51023 | ACTUAL HISTORICAL COST | 179.04 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 314.20 | | 194.24 | | | |
| | D-WEIL CONSTANT DOLLAR | 311.82 | -0.00757 | 219.54 | 0.13026 | | |
| | PARKER CONSTANT DOLLAR | 311.82 | -0.00757 | 219.54 | 0.13026 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51024 | ACTUAL HISTORICAL COST | 84.21 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 186.43 | | 227.26 | | | |
| | D-WEIL CONSTANT DOLLAR | 186.84 | 0.00221 | 244.90 | 0.07763 | | |
| | PARKER CONSTANT DOLLAR | 186.84 | 0.00221 | 244.90 | 0.07763 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51025 | ACTUAL HISTORICAL COST | 88.40 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 138.92 | | 272.33 | | | |
| | D-WEIL CONSTANT DOLLAR | 154.51 | 0.11225 | 261.28 | -0.04058 | | |
| | PARKER CONSTANT DOLLAR | 154.51 | 0.11225 | 261.28 | -0.04058 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51026 | ACTUAL HISTORICAL COST | 94.81 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 200.79 | | 256.56 | | | |
| | D-WEIL CONSTANT DOLLAR | 174.81 | -0.12939 | 232.10 | -0.09535 | | |
| | PARKER CONSTANT DOLLAR | 174.81 | -0.12939 | 232.10 | -0.09535 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51027 | ACTUAL HISTORICAL COST | 120.00 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 211.00 | | 246.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 193.05 | -0.08509 | 247.41 | 0.00573 | | |
| | PARKER CONSTANT DOLLAR | 193.05 | -0.08509 | 247.41 | 0.00573 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51028 | ACTUAL HISTORICAL COST | 149.34 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 280.56 | | 250.44 | | | |
| | D-WEIL CONSTANT DOLLAR | 291.96 | 0.04063 | 236.79 | -0.05450 | | |
| | PARKER CONSTANT DOLLAR | 291.96 | 0.04063 | 236.79 | -0.05450 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51029 | ACTUAL HISTORICAL COST | 54.06 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 100.07 | | 194.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 102.73 | 0.02662 | 213.33 | 0.15938 | | |
| | PARKER CONSTANT DOLLAR | 102.73 | 0.02662 | 213.33 | 0.15938 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51030 | ACTUAL HISTORICAL COST | 81.22 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 144.52 | | 247.27 | | | |
| | D-WEIL CONSTANT DOLLAR | 149.69 | 0.03578 | 259.12 | 0.04793 | | |
| | PARKER CONSTANT DOLLAR | 149.69 | 0.03578 | 259.12 | 0.04793 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|
| 51032 | ACTUAL HISTORICAL COST | 76.30 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 152.67 | | 192.27 | | | |
| | D-WEIL CONSTANT DOLLAR | 149.65 | -0.01981 | 222.23 | 0.15582 | | |
| | PARKER CONSTANT DOLLAR | 149.65 | -0.01981 | 222.23 | 0.15582 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51033 | ACTUAL HISTORICAL COST | 165.46 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 299.46 | | 138.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 336.61 | 0.12405 | 178.48 | 0.29334 | | |
| | PARKER CONSTANT DOLLAR | 336.61 | 0.12405 | 178.48 | 0.29334 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51034 | ACTUAL HISTORICAL COST | 79.62 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 152.00 | | 184.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 151.60 | -0.00263 | 196.59 | 0.06845 | | |
| | PARKER CONSTANT DOLLAR | 151.60 | -0.00263 | 196.59 | 0.06845 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51035 | ACTUAL HISTORICAL COST | 80.34 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 153.56 | | 160.93 | | | |
| | D-WEIL CONSTANT DOLLAR | 139.88 | -0.08910 | 186.02 | 0.15588 | | |
| | PARKER CONSTANT DOLLAR | 139.88 | -0.08910 | 186.02 | 0.15588 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51036 | ACTUAL HISTORICAL COST | 155.46 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 251.72 | | 206.51 | | | |
| | D-WEIL CONSTANT DOLLAR | 207.79 | -0.17451 | 212.55 | 0.02525 | | |
| | PARKER CONSTANT DOLLAR | 207.79 | -0.17451 | 212.55 | 0.02525 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51037 | ACTUAL HISTORICAL COST | 85.76 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 146.98 | | 211.14 | | | |
| | D-WEIL CONSTANT DOLLAR | 130.34 | -0.11324 | 197.46 | -0.06477 | | |
| | PARKER CONSTANT DOLLAR | 130.34 | -0.11324 | 197.46 | -0.06477 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51038 | ACTUAL HISTORICAL COST | 93.83 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 163.45 | | 184.94 | | | |
| | D-WEIL CONSTANT DOLLAR | 167.83 | 0.02683 | 181.53 | -0.01846 | | |
| | PARKER CONSTANT DOLLAR | 167.83 | 0.02683 | 181.53 | -0.01846 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51039 | ACTUAL HISTORICAL COST | 144.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 252.60 | | 124.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 257.28 | 0.02095 | 111.40 | -0.10159 | | |
| | PARKER CONSTANT DOLLAR | 257.28 | 0.02095 | 111.40 | -0.10159 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 51040 | ACTUAL HISTORICAL COST | 81.55 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 154.05 | | 92.24 | | | |
| | D-WEIL CONSTANT DOLLAR | 182.86 | 0.18703 | 210.38 | 1.28078 | | |
| | PARKER CONSTANT DOLLAR | 182.86 | 0.18703 | 210.38 | 1.28078 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
|---|---|---|---|---|---|---|---|
| 51041 | ACTUAL HISTORICAL COST | 93.65 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 169.45 | | 119.64 | | | |
| | D-WEIL CONSTANT DOLLAR | 175.53 | 0.03588 | 116.05 | -0.02999 | | |
| | PARKER CONSTANT DOLLAR | 175.53 | 0.03588 | 116.05 | -0.02999 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51042 | ACTUAL HISTORICAL COST | 59.44 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 115.37 | | 177.22 | | | |
| | D-WEIL CONSTANT DOLLAR | 107.68 | -0.06664 | 182.80 | 0.03151 | | |
| | PARKER CONSTANT DOLLAR | 107.68 | -0.06664 | 182.80 | 0.03151 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51043 | ACTUAL HISTORICAL COST | 138.24 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 249.43 | | 139.96 | | | |
| | D-WEIL CONSTANT DOLLAR | 249.16 | -0.00109 | 147.34 | 0.05272 | | |
| | PARKER CONSTANT DOLLAR | 249.16 | -0.00109 | 147.34 | 0.05272 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51044 | ACTUAL HISTORICAL COST | 58.39 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 101.85 | | 147.98 | | | |
| | D-WEIL CONSTANT DOLLAR | 96.81 | -0.04953 | 153.53 | 0.03753 | | |
| | PARKER CONSTANT DOLLAR | 96.81 | -0.04953 | 153.53 | 0.03753 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51045 | ACTUAL HISTORICAL COST | 68.56 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 130.00 | | 149.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 121.80 | -0.06311 | 154.42 | 0.03638 | | |
| | PARKER CONSTANT DOLLAR | 121.80 | -0.06311 | 154.42 | 0.03638 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51046 | ACTUAL HISTORICAL COST | 48.45 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 94.75 | | 173.08 | | | |
| | D-WEIL CONSTANT DOLLAR | 85.50 | -0.09763 | 142.94 | -0.17411 | | |
| | PARKER CONSTANT DOLLAR | 85.50 | -0.09763 | 142.94 | -0.17411 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51047 | ACTUAL HISTORICAL COST | 62.89 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 125.46 | | 158.65 | | | |
| | D-WEIL CONSTANT DOLLAR | 118.95 | -0.05190 | 165.07 | 0.04049 | | |
| | PARKER CONSTANT DOLLAR | 118.95 | -0.05190 | 165.07 | 0.04049 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51048 | ACTUAL HISTORICAL COST | 71.28 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 151.00 | | 95.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 134.96 | -0.10623 | 88.16 | -0.07200 | | |
| | PARKER CONSTANT DOLLAR | 134.96 | -0.10623 | 88.16 | -0.07200 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV 2 | DEP 1 |
| 51049 | ACTUAL HISTORICAL COST | 64.80 | | | | | |
| | ACTUAL CONSTANT DOLLAR | 115.30 | | 118.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 111.15 | -0.03596 | 150.80 | 0.27046 | | |
| | PARKER CONSTANT DOLLAR | 111.15 | -0.03596 | 150.80 | 0.27046 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|
| 51050 | ACTUAL HISTORICAL COST | 57.02 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 93.70 | | 153.15 | | | |
| | D-WEIL CONSTANT DOLLAR | 99.92 | 0.06635 | 166.40 | 0.08654 | | |
| | PARKER CONSTANT DOLLAR | 99.92 | 0.06635 | 166.40 | 0.08654 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61001 | ACTUAL HISTORICAL COST | 283.52 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 492.76 | | 119.89 | | | |
| | D-WEIL CONSTANT DOLLAR | 500.12 | 0.01494 | 227.36 | 0.89643 | | |
| | PARKER CONSTANT DOLLAR | 500.12 | 0.01494 | 227.36 | 0.89643 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61002 | ACTUAL HISTORICAL COST | 206.74 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 297.72 | | 129.12 | | | |
| | D-WEIL CONSTANT DOLLAR | 369.02 | 0.23948 | 189.52 | 0.46777 | | |
| | PARKER CONSTANT DOLLAR | 369.02 | 0.23948 | 189.52 | 0.46777 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61003 | ACTUAL HISTORICAL COST | 200.18 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 305.00 | | 199.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 320.94 | 0.05225 | 234.89 | 0.18034 | | |
| | PARKER CONSTANT DOLLAR | 320.94 | 0.05225 | 234.89 | 0.18034 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61005 | ACTUAL HISTORICAL COST | 198.82 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 295.24 | | 112.81 | | | |
| | D-WEIL CONSTANT DOLLAR | 350.35 | 0.18668 | 90.45 | -0.19818 | | |
| | PARKER CONSTANT DOLLAR | 350.35 | 0.18668 | 90.45 | -0.19818 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61006 | ACTUAL HISTORICAL COST | 220.20 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 412.94 | | 199.46 | | | |
| | D-WEIL CONSTANT DOLLAR | 358.44 | -0.13199 | 201.64 | 0.06430 | | |
| | PARKER CONSTANT DOLLAR | 358.44 | -0.13199 | 201.64 | 0.06430 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61007 | ACTUAL HISTORICAL COST | 180.40 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 283.80 | | 132.70 | | | |
| | D-WEIL CONSTANT DOLLAR | 298.50 | 0.05181 | 171.69 | 0.29380 | | |
| | PARKER CONSTANT DOLLAR | 298.50 | 0.05181 | 171.69 | 0.29380 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61008 | ACTUAL HISTORICAL COST | 158.60 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 341.60 | | 225.50 | | | |
| | D-WEIL CONSTANT DOLLAR | 282.42 | -0.17373 | 252.90 | 0.12152 | | |
| | PARKER CONSTANT DOLLAR | 282.42 | -0.17373 | 252.90 | 0.12152 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61009 | ACTUAL HISTORICAL COST | 174.49 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 276.89 | | 112.25 | | | |
| | D-WEIL CONSTANT DOLLAR | 265.76 | -0.04021 | 155.64 | 0.38654 | | |
| | PARKER CONSTANT DOLLAR | 265.76 | -0.04021 | 155.64 | 0.38654 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|
| 61012 | ACTUAL HISTORICAL COST | 74.60 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 125.33 | | 160.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 141.59 | 0.12976 | 179.30 | 0.11850 | | |
| | PARKER CONSTANT DOLLAR | 141.59 | 0.12976 | 179.30 | 0.11850 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61013 | ACTUAL HISTORICAL COST | 60.76 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 145.15 | | 120.11 | | | |
| | D-WEIL CONSTANT DOLLAR | 68.73 | -0.38666 | 135.09 | 0.12471 | | |
| | PARKER CONSTANT DOLLAR | 88.73 | -0.38868 | 135.09 | 0.12471 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61014 | ACTUAL HISTORICAL COST | 82.00 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 208.00 | | 197.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 186.83 | -0.10180 | 201.66 | 0.02366 | | |
| | PARKER CONSTANT DOLLAR | 186.83 | -0.10180 | 201.66 | 0.02366 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61015 | ACTUAL HISTORICAL COST | 43.97 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 56.86 | | 22.47 | | | |
| | D-WEIL CONSTANT DOLLAR | 59.35 | 0.04378 | 31.17 | 0.38712 | | |
| | PARKER CONSTANT DOLLAR | 59.35 | 0.04378 | 31.17 | 0.38712 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61016 | ACTUAL HISTORICAL COST | 92.57 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 168.36 | | 128.11 | | | |
| | D-WEIL CONSTANT DOLLAR | 177.35 | 0.05337 | 162.42 | 0.26785 | | |
| | PARKER CONSTANT DOLLAR | 177.35 | 0.05337 | 162.42 | 0.26785 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61017 | ACTUAL HISTORICAL COST | 69.31 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 91.24 | | 100.68 | | | |
| | D-WEIL CONSTANT DOLLAR | 158.14 | 0.73324 | 107.79 | 0.07066 | | |
| | PARKER CONSTANT DOLLAR | 158.14 | 0.73324 | 107.79 | 0.07066 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61018 | ACTUAL HISTORICAL COST | 46.71 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 61.89 | | -13.30 | | | |
| | D-WEIL CONSTANT DOLLAR | 61.38 | -0.00827 | -7.83 | -0.41127 | | |
| | PARKER CONSTANT DOLLAR | 61.38 | -0.00827 | -7.83 | -0.41127 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61019 | ACTUAL HISTORICAL COST | 77.88 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 107.13 | | 71.68 | | | |
| | D-WEIL CONSTANT DOLLAR | 107.80 | 0.00622 | 80.95 | 0.12926 | | |
| | PARKER CONSTANT DOLLAR | 107.80 | 0.00622 | 80.95 | 0.12926 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61020 | ACTUAL HISTORICAL COST | 50.06 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 70.67 | | 36.76 | | | |
| | D-WEIL CONSTANT DOLLAR | 79.72 | 0.12808 | 52.25 | 0.42141 | | |
| | PARKER CONSTANT DOLLAR | 79.72 | 0.12808 | 52.25 | 0.42141 | | |

| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|
| 61021 | ACTUAL HISTORICAL COST | 160.06 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 191.70 | | 48.90 | | | |
| | D-WEIL CONSTANT DOLLAR | 195.53 | 0.02000 | 44.03 | -0.09954 | | |
| | PARKER CONSTANT DOLLAR | 195.53 | 0.02000 | 44.03 | -0.09954 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61025 | ACTUAL HISTORICAL COST | 43.58 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 53.68 | | 16.64 | | | |
| | D-WEIL CONSTANT DOLLAR | 55.20 | 0.02448 | 19.11 | 0.14843 | | |
| | PARKER CONSTANT DOLLAR | 55.20 | 0.02448 | 19.11 | 0.14843 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61026 | ACTUAL HISTORICAL COST | 55.01 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 80.63 | | 35.01 | | | |
| | D-WEIL CONSTANT DOLLAR | 91.08 | 0.12964 | 44.58 | 0.27328 | | |
| | PARKER CONSTANT DOLLAR | 91.08 | 0.12964 | 44.58 | 0.27328 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61028 | ACTUAL HISTORICAL COST | 24.52 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 36.20 | | 53.73 | | | |
| | D-WEIL CONSTANT DOLLAR | 42.19 | 0.16555 | 55.63 | 0.03527 | | |
| | PARKER CONSTANT DOLLAR | 42.19 | 0.16555 | 55.63 | 0.03527 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61032 | ACTUAL HISTORICAL COST | 36.16 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 58.74 | | 15.58 | | | |
| | D-WEIL CONSTANT DOLLAR | 56.29 | -0.04171 | 16.94 | 0.08752 | | |
| | PARKER CONSTANT DOLLAR | 56.29 | -0.04171 | 16.94 | 0.08752 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61038 | ACTUAL HISTORICAL COST | 18.03 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 37.13 | | 41.87 | | | |
| | D-WEIL CONSTANT DOLLAR | 39.42 | 0.06161 | 35.93 | -0.14195 | | |
| | PARKER CONSTANT DOLLAR | 39.42 | 0.06161 | 35.93 | -0.14195 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61040 | ACTUAL HISTORICAL COST | 20.67 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 30.20 | | 8.88 | | | |
| | D-WEIL CONSTANT DOLLAR | 41.22 | 0.36500 | 17.23 | 0.93981 | | |
| | PARKER CONSTANT DOLLAR | 41.22 | 0.36500 | 17.23 | 0.93981 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61042 | ACTUAL HISTORICAL COST | 29.44 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 39.96 | | 33.46 | | | |
| | D-WEIL CONSTANT DOLLAR | 41.13 | 0.02918 | 34.06 | 0.01800 | | |
| | PARKER CONSTANT DOLLAR | 41.13 | 0.02918 | 34.06 | 0.01800 | | |
| COMPANY NUMBER | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61043 | ACTUAL HISTORICAL COST | 18.23 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 28.55 | | 14.31 | | | |
| | D-WEIL CONSTANT DOLLAR | 28.81 | 0.00896 | 14.90 | 0.04110 | | |
| | PARKER CONSTANT DOLLAR | 28.81 | 0.00896 | 14.90 | 0.04110 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 61045 | ACTUAL HISTORICAL COST | | | 16.83 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | | | 29.52 | | 19.78 | | | |
| | D-WEIL CONSTANT DOLLAR | | | 30.95 | 0.04828 | 22.77 | 0.15096 | | |
| | PARKER CONSTANT DOLLAR | | | 30.95 | 0.04828 | 22.77 | 0.15096 | | |
| COMPANY NUMBER | | | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61046 | ACTUAL HISTORICAL COST | | | 16.46 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | | | 20.17 | | 16.90 | | | |
| | D-WEIL CONSTANT DOLLAR | | | 24.40 | 0.20978 | 20.33 | 0.20273 | | |
| | PARKER CONSTANT DOLLAR | | | 24.40 | 0.20978 | 20.33 | 0.20273 | | |
| COMPANY NUMBER | | | | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 61048 | ACTUAL HISTORICAL COST | | | 8.16 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | | | 15.36 | | 17.12 | | | |
| | D-WEIL CONSTANT DOLLAR | | | 18.79 | 0.22315 | 20.28 | 0.16462 | | |
| | PARKER CONSTANT DOLLAR | | | 18.79 | 0.22315 | 20.28 | 0.18467 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 71002 | ACTUAL HISTORICAL COST | 10741.19 | | 183.96 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 10810.63 | | 260.03 | | 202.72 | | | |
| | D-WEIL CONSTANT DOLLAR | 10829.42 | 0.00174 | 248.08 | -0.04595 | 227.29 | 0.12119 | | |
| | PARKER CONSTANT DOLLAR | 10741.19 | -0.00642 | 248.08 | -0.04595 | 227.29 | 0.12119 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 71005 | ACTUAL HISTORICAL COST | 7056.00 | | 71.00 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 7084.00 | | 95.00 | | 108.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 7152.72 | 0.00970 | 114.05 | 0.20048 | 122.81 | 0.13715 | | |
| | PARKER CONSTANT DOLLAR | 7056.00 | -0.00395 | 114.05 | 0.20048 | 122.81 | 0.13715 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 71015 | ACTUAL HISTORICAL COST | 2821.60 | | 79.10 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 2825.60 | | 99.10 | | 76.80 | | | |
| | D-WEIL CONSTANT DOLLAR | 2843.89 | 0.00647 | 99.49 | 0.00390 | 81.93 | 0.03972 | | |
| | PARKER CONSTANT DOLLAR | 2821.60 | -0.00142 | 99.49 | 0.00390 | 81.93 | 0.03972 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 71029 | ACTUAL HISTORICAL COST | 1203.48 | | 23.30 | | | | 8 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1242.36 | | 31.00 | | 24.10 | | | |
| | D-WEIL CONSTANT DOLLAR | 1253.16 | 0.00869 | 34.41 | 0.10996 | 14.47 | -0.39960 | | |
| | PARKER CONSTANT DOLLAR | 1242.91 | 0.00044 | 34.41 | 0.10996 | 14.47 | -0.39960 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 71034 | ACTUAL HISTORICAL COST | 1029.28 | | 19.80 | | | | 3 | 1 |
| | ACTUAL CONSTANT DOLLAR | 1029.28 | | 28.56 | | 23.13 | | | |
| | D-WEIL CONSTANT DOLLAR | 1039.23 | 0.00967 | 27.40 | -0.04047 | 24.79 | 0.07155 | | |
| | PARKER CONSTANT DOLLAR | 1030.10 | 0.00079 | 27.40 | -0.04047 | 24.79 | 0.07155 | | |
| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
| 71044 | ACTUAL HISTORICAL COST | 878.40 | | 8.62 | | | | 2 | 1 |
| | ACTUAL CONSTANT DOLLAR | 878.40 | | 11.11 | | 10.01 | | | |
| | D-WEIL CONSTANT DOLLAR | 885.25 | 0.00779 | 15.04 | 0.35376 | 10.57 | 0.05596 | | |
| | PARKER CONSTANT DOLLAR | 878.40 | -0.00000 | 15.04 | 0.35376 | 10.57 | 0.05596 | | |

| COMPANY NUMBER | | COGS | ERROR | DEPRECIATION | ERROR | GAIN(LOSS) | ERROR | INV | DEP |
|---|---|---|---|---|---|---|---|---|---|
| 71047 | ACTUAL HISTORICAL COST | 850.41 | | 15.51 | | | | 7 | 1 |
| | ACTUAL CONSTANT DOLLAR | 858.11 | | 21.51 | | 16.00 | | | |
| | D-WEIL CONSTANT DOLLAR | 863.76 | 0.00658 | 19.57 | -0.08996 | 18.41 | 0.15048 | | |
| | PARKER CONSTANT DOLLAR | 863.76 | 0.00658 | 19.57 | -0.08996 | 18.41 | 0.15048 | | |

# APPENDIX C

## LIST OF COMPANIES INCLUDED IN STUDY

## (BY COMPANY NUMBER)

| Company Number | Company Name |
|---|---|
| 11001 | General Motors |
| 11002 | Exxon |
| 11003 | Ford Motor |
| 11004 | Mobil |
| 11005 | Texaco |
| 11006 | Standard Oil of California |
| 11007 | International Business Machines |
| 11008 | General Electric |
| 11009 | Gulf Oil |
| 11010 | Chrysler |
| 11012 | Standard Oil (Ind.) |
| 11013 | Atlantic Richfield |
| 11014 | Shell Oil |
| 11015 | U.S. Steel |
| 11016 | E. I. du Pont de Nemours |
| 11017 | Western Electric |
| 11018 | Continental Oil |
| 11019 | Tenneco |
| 11021 | Union Carbide |
| 11022 | Goodyear Tire and Rubber |
| 11023 | Sun |
| 11024 | Caterpillar Tractor |
| 11025 | Eastmen Kodak |
| 11026 | Phillips Petroleum |
| 11027 | Dow Chemical |
| 11029 | Westinghouse Electric |
| 11030 | RCA |
| 11032 | United Technologies |
| 11033 | Occidental Petroleum |
| 11034 | Bethlehem Steel |
| 11035 | Union Oil of California |
| 11036 | Xerox |
| 11039 | Kraft |
| 11040 | Boeing |
| 11042 | LTV |
| 11043 | Standard Oil (Ohio) |
| 11045 | Monsanto |
| 11046 | Philip Morris |
| 11047 | R. J. Reynolds Industries |
| 11050 | Minnesota Mining and Manufacturing |
| 11051 | Cities Service |
| 11052 | Marathon Oil |
| 11053 | Georgia-Pacific |
| 11054 | Armco |
| 11055 | Greyhound |
| 11056 | Coca-Cola |
| 11057 | Colgate-Palmolive |
| 11059 | W. R. Grace |
| 11060 | PepsiCo |
| 11062 | International Paper |
| 11063 | McDonnell Douglas |

| | |
|---|---|
| 11065 | Aluminum Co. of America |
| 11066 | American Can |
| 11067 | Continental Group |
| 11068 | Borden |
| 11069 | Weyerhaeuser |
| 11070 | TRW |
| 11071 | National Steel |
| 11074 | Champion International |
| 11076 | Signal Companies |
| 11077 | Honeywell |
| 11079 | Getty Oil |
| 11081 | Lockheed |
| 11082 | Republic Steel |
| 11083 | American Brands |
| 11084 | Allied Chemical |
| 11085 | Inland Steel |
| 11087 | CBS |
| 11089 | Textron |
| 11090 | CPC International |
| 11092 | General Dynamics |
| 11093 | Owens-Illinois |
| 11094 | American Home Products |
| 11097 | FMC |
| 11098 | Warner-Lambert |
| 11099 | Reynolds Metals |
| 11100 | PPG Industries |
| 11101 | Eaton |
| 11102 | American Cyanamid |
| 11103 | Uniroyal |
| 11104 | NCR |
| 11106 | IC Industries |
| 11107 | Celanese |
| 11108 | B. F. Goodrich |
| 11110 | Carnation |
| 11112 | Texas Instruments |
| 11113 | Singer |
| 11114 | Kaiser Aluminum & Chemical |
| 11115 | Crown Zellerbach |
| 11116 | Bristol-Myers |
| 11117 | Teledyne |
| 11118 | Burroughs |
| 11122 | Northwest Industries |
| 11123 | Standard Brands |
| 11124 | Combustion Engineering |
| 11125 | Ingersoll-Rand |
| 11126 | Borg-Warner |
| 11127 | Mead |
| 11128 | St. Regis Paper |
| 11129 | Anheuser-Busch |
| 11131 | Fruehuf |
| 11135 | Nabisco |
| 11136 | North American Phillips |
| 11140 | American Standard |

| | |
|---|---|
| 11141 | Whirlpool |
| 11142 | Kerr-McGee |
| 11143 | Avon Products |
| 11146 | Merck |
| 11147 | Hercules |
| 11148 | Kimberly-Clark |
| 11149 | NL Industries |
| 11150 | Kennecott Copper |
| 11151 | Walter Kidde |
| 11155 | Owens-Corning Fiberglas |
| 11156 | Eli Lilly |
| 11157 | American Broadcasting |
| 11158 | Control Data |
| 11159 | Ogden |
| 11161 | Dart Industries |
| 11162 | Colt Industries |
| 11164 | Allis-Chalmers |
| 11165 | Martin Marietta |
| 11166 | AMAX |
| 11168 | Scott Paper |
| 11170 | Williams Companies |
| 11171 | Gillette |
| 11174 | Time Inc. |
| 11175 | Kellogg |
| 11178 | Diamond Shamrock |
| 11180 | White Consolidated Industries |
| 11182 | Johns-Manville |
| 11183 | Koppers |
| 11186 | Olin |
| 11187 | Pennzoil |
| 11189 | Cummins Engine |
| 11190 | Squibb |
| 11191 | National Distillers & Chemical |
| 11193 | Clark Equipment |
| 11195 | Revelon |
| 11197 | Abbott Laboratories |
| 11200 | Ethyl |
| 11201 | Times Mirror |
| 11202 | U. S. Gypsum |
| 11203 | Chromalloy American |
| 11204 | Marmon Group |
| 11205 | Polaroid |
| 11206 | U. S. Industries |
| 11209 | Emhart |
| 11210 | Castle & Cooke |
| 11211 | Upjohn |
| 11212 | Stauffer Chemical |
| 11214 | AMF |
| 11215 | Sterling Drug |
| 11216 | Warner Communications |
| 11219 | Rohm and Haas |
| 11220 | Corning Glass Works |
| 11222 | Armstrong Cork |

| | |
|---|---|
| 11223 | Crane |
| 11225 | Union Camp |
| 11226 | Murphy Oil |
| 11229 | Asarco |
| 11230 | Evans Products |
| 11233 | Tosco |
| 11235 | Wheeling-Pittsburgh Steel |
| 11236 | McGraw-Edison |
| 11239 | Sherwin-Williams |
| 11240 | Brunswick |
| 11242 | SmithKline |
| 11243 | Diamond International |
| 11244 | National Can |
| 11245 | Libbey-Owens-Ford |
| 11246 | Timken |
| 11247 | White Motor |
| 11248 | Lone Star Industries |
| 11249 | GAF |
| 11250 | Schering-Plough |
| 11251 | Louisiana-Pacific |
| 11253 | General Signal |
| 11256 | Phelps Dodge |
| 11257 | Baxter Travenol Laboratories |
| 11259 | Zenith Radio |
| 11260 | Clark Oil & Refining |
| 11263 | Great Northern Nekoosa |
| 11264 | Norton |
| 11266 | Kane-Miller |
| 11269 | Commonwealth Oil Refining |
| 11270 | Pennwalt |
| 11271 | Interlake |
| 11273 | Hammermill Paper |
| 11274 | Jos. Schlitz Brewing |
| 11275 | National Gypsum |
| 11276 | CertainTeed |
| 11277 | Liggett Group |
| 11279 | Campbell Taggart |
| 11281 | Knight-Ridder Newspapers |
| 11285 | Akzona |
| 11289 | General Cable |
| 11292 | ACF Industries |
| 11294 | Harsco |
| 11296 | A. O. Smith |
| 11297 | AMP |
| 11298 | St. Joe Minerals |
| 11300 | Potlatch |
| 11301 | Cooper Industries |
| 11302 | Wheelabrator-Frye |
| 11303 | R. R. Donnelley & Sons |
| 11304 | Cyclops |
| 11305 | Willamette Industries |
| 11306 | Tecumseh Products |
| 11307 | Hershey Foods |

| | |
|---|---|
| 11308 | McGraw-Hill |
| 11310 | Scovill Manufacturing |
| 11311 | Reichhold Chemicals |
| 11312 | Stanley Works |
| 11313 | Witco Chemical |
| 11315 | General Host |
| 11316 | Sundstrand |
| 11320 | Square D |
| 11322 | Anchor Hocking |
| 11325 | Mohasco |
| 11326 | Kaiser Steel |
| 11327 | Pitney-Bowes |
| 11332 | Spring Mills |
| 11333 | Champion Spark Plugs |
| 11334 | Hoover |
| 11335 | Gannett |
| 11336 | Newmont Mining |
| 11338 | Revere Copper & Brass |
| 11340 | McLouth Steel |
| 11341 | Bemis |
| 11344 | Hughes Tool |
| 11345 | Crown Central Petroleum |
| 11350 | Vulcan Materials |
| 11351 | Cincinnati Milacron |
| 11352 | Memorex |
| 11353 | A-T-O |
| 11354 | Norris Industries |
| 11355 | Adolph Coors |
| 11356 | Cone Mills |
| 11357 | Signode |
| 11359 | Sybron |
| 11361 | Twentieth Century-Fox Film |
| 11364 | M. Lowenstein & Sons |
| 11365 | Texasgulf |
| 11368 | Pabst Brewing |
| 11370 | Norin |
| 11373 | Southwest Forest Industries |
| 11374 | Lubrizol |
| 11375 | Masco |
| 11377 | Midland-Ross |
| 11379 | Cluett, Peabody |
| 11381 | Trane |
| 11382 | MAPCO |
| 11384 | Bell & Howell |
| 11385 | Thiokol |
| 11387 | Brockway Glass |
| 11389 | Macmillan |
| 11391 | Cannon Mills |
| 11392 | H. K. Porter |
| 11395 | Fairchild Industries |
| 11396 | U. S. Filter |
| 11397 | Hobart |
| 11401 | GATX |

| | |
|---|---|
| 11402 | Dan River |
| 11406 | Dover |
| 11407 | Louisiana Land & Exploration |
| 11408 | Bucyrus-Erie |
| 11410 | Washington Post |
| 11413 | Ball |
| 11414 | Quaker State Oil Refining |
| 11415 | American Bakeries |
| 11417 | Chicago Bridge & Iron |
| 11418 | Nashua |
| 11425 | Ferro |
| 11428 | Arvin Industries |
| 11429 | VF |
| 11432 | Nalco Chemical |
| 11438 | Pacific Resources |
| 11439 | Handy & Harman |
| 11441 | Fieldcrest Mills |
| 11445 | Smith International |
| 11449 | Insilco |
| 11450 | William Wrigley Jr. |
| 11453 | Bausch & Lomb |
| 11458 | Natomas |
| 11461 | Questor |
| 11462 | Harcourt Brace Jovanovich |
| 11464 | Federal Paper Board |
| 11465 | Big Three Industries |
| 11467 | Coca Cola Bottling Co. of New York |
| 11470 | Copperweld |
| 11474 | General Refractories |
| 11475 | Butler Manufacturing |
| 11477 | Interpace |
| 11478 | Ideal Basic Industries |
| 11481 | Dennison Manufacturing |
| 11490 | Foxboro |
| 11492 | Sun Chemical |
| 11493 | Tyler |
| 11494 | Royal Crown Companies |
| 11495 | Consolidated Papers |
| 11496 | H. H. Robertson |
| 11499 | Bunker Ramo |
| 21001 | BankAmerica Corp. |
| 21002 | Citicorp |
| 21003 | Chase Manhattan Corp. |
| 21004 | Manufacturers Hanover Corp. |
| 21005 | J. P. Morgan & Co. |
| 21006 | Chemical New York Corp. |
| 21007 | Continental Illinois Corp. |
| 21008 | Western Bancorp. |
| 21009 | Bankers Trust New York Corp. |
| 21011 | Security Pacific Corp. |
| 21012 | Wells Fargo & Co. |
| 21013 | Marine Midland Banks, Inc. |
| 21014 | Irving Bank Corp. |

| | |
|---|---|
| 21015 | Crocker National Corp. |
| 21016 | Mellon National Corp. |
| 21017 | First National Boston Corp. |
| 21018 | Northwest Bancorp. |
| 21019 | First Bank System, Inc. |
| 21020 | First International Bancshares, Inc. |
| 21021 | First Pennsylvania Corp. |
| 21022 | National Detroit Corp. |
| 21023 | Republic of Texas Corp. |
| 21024 | Texas Commerce Bancshares, Inc. |
| 21025 | First City Bancorp. of Texas, Inc. |
| 21026 | Bank of New York Co. |
| 21027 | Seafirst Corp. |
| 21028 | European American Bancorp |
| 21030 | Philadelphia National Corp. |
| 21032 | Michigan National Corp. |
| 21033 | Ameritrust Corp. |
| 21034 | NCNB Corp. |
| 21036 | First Wisconsin Corp. |
| 21037 | BancOhio Corp. |
| 21038 | DETROITBANK Corp. |
| 21039 | Wachovia Corp. |
| 21040 | National Bank of North America |
| 21041 | Valley National Bank of Arizona |
| 21042 | Pittsburgh National Corp. |
| 21043 | Manufacturers National Corp. |
| 21044 | Girard Co. |
| 21045 | Rainier Bancorp. |
| 21046 | Mercantile Texas Corp. |
| 21047 | Southeast Banking Corp. |
| 21048 | U. S. Bancorp |
| 21049 | National City Corp. |
| 21050 | Citizens & Southern National Bank |
| 51002 | General Telephone & Electronics |
| 51003 | Southern Company |
| 51004 | Pacific Gas & Electric |
| 51005 | American Electric Power |
| 51006 | Commonwealth Edison |
| 51008 | Southern California Edison |
| 51009 | Public Service Electric and Gas |
| 51010 | Middle South Utilities |
| 51011 | Virginia Electric and Power |
| 51012 | Texas Utilities |
| 51013 | Duke Power |
| 51014 | Consumers Power |
| 51015 | Philadelphia Electric |
| 51016 | Detroit Edison |
| 51017 | General Public Utilities |
| 51018 | Florida Power & Light |
| 51019 | Columbia Gas System |
| 51020 | Pennsylvania Gas & Light |
| 51021 | Houston Industries |
| 51022 | United Telecommunications |

| | |
|---|---|
| 51023 | American Natural Resources |
| 51024 | Niagara Mohawk Power |
| 51025 | Carolina Power & Light |
| 51026 | Central & South West |
| 51027 | Northeast Utilities |
| 51028 | El Paso |
| 51029 | Long Island Lighting |
| 51030 | Ohio Edison |
| 51032 | Union Electric |
| 51033 | Texas Eastern Corp. |
| 51034 | Allegheny Power System |
| 51035 | Baltimore Gas & Electric |
| 51036 | Continental Telephone |
| 51037 | Pacific Power & Light |
| 51038 | Northern States Power |
| 51039 | Northern Natural Gas |
| 51040 | Transco Companies |
| 51041 | Consolidated Natural Gas |
| 51042 | Cleveland Electric Illuminating |
| 51043 | Panhandle Eastern Pipe Line |
| 51044 | Northern Indiana Public Service |
| 51045 | Potomac Electric Power |
| 51046 | Duquesne Light |
| 51047 | Gulf States Utilities |
| 51048 | Pacific Lighting |
| 51049 | Public Service of Indiana |
| 51050 | Arizona Public Service |
| 61001 | UAL |
| 61002 | Trans World Corp |
| 61003 | Union Pacific |
| 61005 | Emerican Airlines |
| 61006 | Burlington Northern |
| 61007 | Eastern Airlines |
| 61008 | Southern Pacific |
| 61009 | Pan American World Airways |
| 61012 | Seaboard Coast Line Industries |
| 61013 | Missouri Pacific Corp. |
| 61014 | Chessie System |
| 61015 | Consolidated Freightways |
| 61016 | Southern Ry |
| 61017 | Norfolk & Western Ry |
| 61018 | Roadway Express |
| 61019 | Braniff International |
| 61020 | Western Airlines |
| 61021 | Leaseway Transportation |
| 61025 | Yellow Freight System |
| 61026 | Continental Air Lines |
| 61028 | Chicago & Northwestern Transportation |
| 61032 | U. S. Air |
| 61038 | St. Louis-San Francisco Ry |
| 61040 | Alexander & Baldwin |
| 61042 | Republic Airlines |
| 61043 | Frontier Airlines |

| | |
|---|---|
| 61045 | Rio Grande Industries |
| 61046 | Piedmont Aviation |
| 61048 | Soo Line RR |
| 71002 | Safeway Stores |
| 71005 | Kroger |
| 71015 | Southland |
| 71029 | Melville |
| 71034 | Fisher Foods |
| 71044 | Waldbaum |
| 71047 | National Tea |

# APPENDIX D

## LIST OF COMPANIES INCLUDED IN STUDY

## (IN ALPHABETICAL ORDER)

Industrial Companies

| Company Name | Company Number |
|---|---|
| ACF Industries | 11292 |
| AMAX | 11166 |
| AMF | 11214 |
| AMP | 11297 |
| A-T-O | 11353 |
| Abbott Laboratories | 11197 |
| Akzona | 11285 |
| Allied Chemical | 11084 |
| Allis-Chalmers | 11164 |
| Aluminum Co. of America | 11065 |
| American Bakeries | 11415 |
| American Brands | 11083 |
| American Broadcasting | 11157 |
| American Can | 11066 |
| American Cyanamid | 11102 |
| American Home Products | 11094 |
| American Standard | 11140 |
| Anchor Hocking | 11322 |
| Anheuser-Busch | 11129 |
| Armco | 11054 |
| Armstrong Cork | 11222 |
| Arvin Industries | 11428 |
| Asarco | 11229 |
| Atlantic Richfield | 11013 |
| Avon Products | 11143 |
| Ball | 11413 |
| Bausch & Lomb | 11453 |
| Baxter Travenol Laboratories | 11257 |
| Bell & Howell | 11384 |
| Bemis | 11341 |
| Bethlehem Steel | 11034 |
| Big Three Industries | 11465 |
| Boeing | 11040 |
| Borden | 11068 |
| Borg-Warner | 11126 |
| Briggs & Stratton | 11444 |
| Bristol-Myers | 11116 |
| Brockway Glass | 11387 |
| Brunswick | 11240 |
| Bucyrus-Erie | 11408 |
| Bunker Ramo | 11499 |
| Burroughs | 11118 |
| Butler Manufacturing | 11475 |
| CBS | 11087 |
| CPC International | 11090 |
| Campbell Taggart | 11279 |
| Cannon Mills | 11391 |
| Carnation | 11110 |
| Castle & Cooke | 11210 |

| | |
|---|---|
| Caterpillar Tractor | 11024 |
| Celanese | 11107 |
| CertainTeed | 11276 |
| Champion International | 11074 |
| Champion Spark Plug | 11333 |
| Chicago Bridge & Iron | 11417 |
| Chromalloy American | 11203 |
| Chrysler | 11010 |
| Cincinnati Milacron | 11351 |
| Cities Service | 11051 |
| Clark Equipment | 11193 |
| Clark Oil and Refining | 11260 |
| Cluett, Peabody | 11379 |
| Coca-Cola | 11056 |
| Coca-Cola Bottling Co. of New York | 11467 |
| Colgate-Palmolive | 11057 |
| Colt Industries | 11162 |
| Combustion Engineering | 11124 |
| Commonwealth Oil Refining | 11269 |
| Cone Mills | 11356 |
| Consolidated Papers | 11495 |
| Continental Group | 11067 |
| Continental Oil | 11018 |
| Control Data | 11158 |
| Cooper Industries | 11301 |
| Coors (Adolph) | 11355 |
| Copperweld | 11470 |
| Corning Glass Works | 11220 |
| Crane | 11223 |
| Crown Central Petroleum | 11345 |
| Crown Zellerbach | 11115 |
| Cummins Engine | 11189 |
| Cyclops | 11304 |
| Dan River | 11402 |
| Dart Industries | 11161 |
| Dennison Manufacturing | 11481 |
| Diamond International | 11243 |
| Diamond Shamrock | 11178 |
| Donnelley | 11303 |
| Dover | 11406 |
| Dow Chemical | 11027 |
| Du Pont (E. I.) de Nemours | 11016 |
| Eastman Kodak | 11025 |
| Eaton | 11101 |
| Emhart | 11209 |
| Ethyl | 11200 |
| Evans Products | 11230 |
| Exxon | 11002 |
| FMC | 11097 |
| Fairchild Industries | 11395 |
| Federal Paper Board | 11464 |
| Ferro | 11425 |
| Fieldcrest Mills | 11441 |

| | |
|---|---|
| Ford Motor | 11003 |
| Foxboro | 11490 |
| Fruehauf | 11131 |
| GAF | 11249 |
| GATX | 11401 |
| Gannett | 11335 |
| General Cable | 11289 |
| General Dynamics | 11092 |
| General Electric | 11008 |
| General Host | 11315 |
| General Motors | 11001 |
| General Refractories | 11474 |
| General Signal | 11253 |
| Georgia-Pacific | 11053 |
| Getty Oil | 11079 |
| Gillette | 11171 |
| Goodrich (B. F.) | 11108 |
| Goodyear Tire and Rubber | 11022 |
| Grace (W. R.) | 11059 |
| Great Northern Nekoosa | 11263 |
| Greyhound | 11055 |
| Gulf Oil | 11009 |
| Hammermill Paper | 11273 |
| Handy & Herman | 11439 |
| Harcourt Brace Jovanovich | 11462 |
| Harsco | 11294 |
| Hercules | 11147 |
| Hershey Foods | 11307 |
| Hobart | 11397 |
| Honeywell | 11077 |
| Hoover | 11334 |
| Hughes Food | 11344 |
| IC Industries | 11106 |
| Ideal Basic Industries | 11478 |
| Ingersoll-Rand | 11125 |
| Inland Steel | 11085 |
| Insilco | 11449 |
| Interlake | 11271 |
| International Business Machines | 11007 |
| International Paper | 11062 |
| Interpace | 11477 |
| Johns-Manville | 11182 |
| Kaiser Aluminum | 11114 |
| Kaiser Steel | 11326 |
| Kane-Miller | 11266 |
| Kellogg | 11175 |
| Kennecott Copper | 11150 |
| Kerr-McGee | 11142 |
| Kidde (Walter) | 11151 |
| Kimberly-Clark | 11148 |
| Knight-Ridder Newspapers | 11281 |
| Koppers | 11183 |
| Kraft | 11039 |

| | |
|---|---|
| LTV | 11042 |
| Libbey-Owens-Ford | 11245 |
| Liggett Group | 11277 |
| Lilly (Eli) | 11156 |
| Lockheed | 11081 |
| Lone Star Industries | 11248 |
| Louisiana Land & Exploration | 11407 |
| Louisiana-Pacific | 11251 |
| Lowenstein (M.) & Sons | 11364 |
| Lubrizol | 11374 |
| MAPCO | 11382 |
| Macmillan | 11389 |
| Marathon Oil | 11052 |
| Marmon Group | 11204 |
| Martin Marietta | 11165 |
| Masco | 11375 |
| McDonnell Douglas | 11063 |
| McGraw-Edison | 11236 |
| McGraw-Hill | 11308 |
| McLouth Steel | 11340 |
| Mead | 11127 |
| Memorex | 11352 |
| Merck | 11146 |
| Midland-Ross | 11377 |
| Minnesota Mining & Manufacturing | 11050 |
| Mobil | 11004 |
| Mohasco | 11325 |
| Monsanto | 11045 |
| Murphy Oil | 11226 |
| NCR | 11104 |
| NL Industries | 11149 |
| Nabisco | 11135 |
| Nelco Chemical | 11432 |
| Nashua | 11418 |
| National Can | 11244 |
| National Distillers & Chemical | 11191 |
| National Gypsum | 11275 |
| National Steel | 11071 |
| Natomas | 11458 |
| Newmont Mining | 11336 |
| Norin | 11370 |
| Norris Industries | 11354 |
| North American Phillips | 11136 |
| Northwest Industries | 11122 |
| Norton | 11264 |
| Occidental Petroleum | 11033 |
| Ogden | 11159 |
| Olin | 11186 |
| Owens-Corning Fiberglas | 11155 |
| Owens-Illinois | 11093 |
| PPG Industries | 11100 |
| Pabst Brewing | 11368 |
| Pacific Resources | 11438 |

| | |
|---|---|
| Pennwalt | 11270 |
| Pennzoil | 11187 |
| PepsiCo | 11060 |
| Phelps Dodge | 11256 |
| Philip Morris | 11046 |
| Phillips Petroleum | 11026 |
| Pitney-Bowes | 11327 |
| Polaroid | 11205 |
| Porter (H. K.) | 11392 |
| Potlatch | 11300 |
| Quaker State Oil Refining | 11414 |
| Questor | 11461 |
| RCA | 11030 |
| Reichhold Chemicals | 11311 |
| Republic Steel | 11082 |
| Revere Copper & Brass | 11338 |
| Revelon | 11195 |
| Reynolds (R. J.) Industries | 11047 |
| Reynolds Metals | 11099 |
| Robertson (H. H.) | 11496 |
| Rohm and Haas | 11219 |
| Royal Crown Companies | 11494 |
| St. Joe Minerals | 11298 |
| St. Regis Paper | 11128 |
| Schering-Plough | 11250 |
| Schlitz (Jos.) Brewing | 11274 |
| Scott Paper | 11168 |
| Scovill Manufacturing | 11310 |
| Shell Oil | 11014 |
| Sherwin-Williams | 11239 |
| Signal Companies | 11076 |
| Signode | 11357 |
| Singer | 11113 |
| Smith (A. O.) | 11296 |
| Smith International | 11445 |
| SmithKline | 11242 |
| Southwest Forest Industries | 11373 |
| Spring Mills | 11332 |
| Square D | 11320 |
| Squibb | 11190 |
| Standard Brands | 11123 |
| Standard Oil of California | 11006 |
| Standard Oil (Ind.) | 11012 |
| Standard Oil (Ohio) | 11043 |
| Stanley Works | 11312 |
| Stauffer Chemical | 11212 |
| Sterling Drug | 11215 |
| Sun | 11023 |
| Sun Chemical | 11492 |
| Sundstrand | 11316 |
| Sybron | 11359 |
| TRW | 11070 |
| Tecumseh Products | 11306 |

| | |
|---|---|
| Teledyne | 11117 |
| Tenneco | 11019 |
| Texaco | 11005 |
| Texas Instruments | 11112 |
| Texasgulf | 11365 |
| Textron | 11089 |
| Thiokol | 11385 |
| Time, Inc. | 11174 |
| Times Mirror | 11201 |
| Timken | 11246 |
| Tosco | 11233 |
| Trane | 11381 |
| Twentieth Century-Fox Film | 11361 |
| Tyler | 11493 |
| Union Camp | 11225 |
| Union Carbide | 11021 |
| Union Oil of California | 11035 |
| Uniroyal | 11103 |
| U. S. Filter | 11396 |
| U. S. Gypsum | 11202 |
| U. S. Industries | 11206 |
| U. S. Steel | 11015 |
| United Technologies | 11032 |
| Upjohn | 11211 |
| VF | 11429 |
| Vulcan Materials | 11350 |
| Warner Communications | 11216 |
| Warner-Lambert | 11098 |
| Washington Post | 11410 |
| Western Electric | 11017 |
| Westinghouse Electric | 11029 |
| Weyerhaeuser | 11069 |
| Wheelabrator-Frye | 11302 |
| Wheeling-Pittsburgh Steel | 11235 |
| Whirlpool | 11141 |
| White Consolidated Industries | 11180 |
| White Motor | 11247 |
| Willamette Industries | 11305 |
| Williams Companies | 11170 |
| Witco Chemical | 11313 |
| Wrigley (Wm.) Jr. | 11450 |
| Xerox | 11036 |
| Zenith Radio | 11259 |

Banking Companies

| Company Name | Company Number |
|---|---|
| Ameritrust Corp. | 21033 |
| BancOhio | 21037 |
| Bank of New York Co. | 21026 |
| BankAmerica Corp. | 21001 |
| Bankers Trust New York Corp. | 21009 |
| Chase Manhattan Corp. | 21003 |
| Chemical New York Corp. | 21006 |
| Citicorp | 21001 |
| Citizens & Southern National Bank | 21050 |
| Continental Illinois Corp. | 21007 |
| Crocker National Corp. | 21015 |
| DETROITBANK Corp. | 21038 |
| European American Bancorp | 21028 |
| First Bank System, Inc. | 21019 |
| First City Bancorp. of Texas, Inc. | 21025 |
| First International Bancshares, Inc. | 21020 |
| First National Boston Corp. | 21017 |
| First Pennsylvania Corp. | 21021 |
| First Wisconsin Corp. | 21036 |
| Girard Co. | 21044 |
| Irving Bank Corp. | 21014 |
| Manufacturers Hanover Corp. | 21004 |
| Manufacturers National Corp. | 21043 |
| Marine Midland Banks, Inc. | 21013 |
| Mellon National Corp. | 21016 |
| Mercantile Texas Corp. | 21046 |
| Michigan National Corp. | 21032 |
| J. P. Morgan & Co. | 21005 |
| NCNB Corp. | 21034 |
| National Bank of North America | 21040 |
| National City Corp. | 21049 |
| National Detroit Corp. | 21011 |
| Northwest Bancorp. | 21018 |
| Philadelphia National Corp. | 21030 |
| Pittsburgh National Corp. | 21024 |
| Rainier Bancorp. | 21045 |
| Republic of Texas Corp. | 21023 |
| Seafirst Corp. | 21027 |
| Security Pacific Corp. | 21011 |
| Southeast Banking Corp. | 21047 |
| Texas Commerce Bancshares, Inc. | 21024 |
| U. S. Bancorp | 21048 |
| Valley National Bank of Arizona | 21041 |
| Wachovia Corp. | 21039 |
| Wells Fargo & Co. | 21012 |
| Western Bancorp. | 21008 |

Utility Companies

| Company Name | Company Number |
|---|---|
| Allegheny Power System | 51034 |
| American Electric Power | 51005 |
| American Natural Resources | 51023 |
| Arizona Public Service | 51050 |
| Baltimore Gas & Electric | 51035 |
| Carolina Power & Light | 51025 |
| Central & South West | 51026 |
| Cleveland Electric Illuminating | 51042 |
| Columbia Gas System | 51019 |
| Commonwealth Edison | 51006 |
| Consolidated Natural Gas | 51041 |
| Consumers Power | 51014 |
| Continental Telephone | 51036 |
| Detroit Edison | 51016 |
| Duke Power | 51013 |
| Duquesne Light | 51046 |
| El Paso | 51028 |
| Florida Power & Light | 51018 |
| General Public Utilities | 51017 |
| General Telephone & Electronics | 51002 |
| Gulf States Utilities | 51047 |
| Houston Industries | 51021 |
| Long Island Lighting | 51029 |
| Middle South Utilities | 51010 |
| Niagara Mohawk Power | 51024 |
| Northeast Utilities | 51027 |
| Northern Indiana Public Service | 51044 |
| Northern Natural Gas | 51039 |
| Northern States Power | 51038 |
| Ohio Edison | 51030 |
| Pacific Gas & Electric | 51004 |
| Pacific Lighting | 51048 |
| Pacific Power and Light | 51037 |
| Panhandle Eastern Pipe Line | 51043 |
| Pennsylvania Gas & Light | 51020 |
| Philadelphia Electric | 51015 |
| Potomac Electric Power | 51045 |
| Public Electric and Gas | 51009 |
| Public Service of Indiana | 51049 |
| Southern California Edison | 51008 |
| Southern Company | 51003 |
| Texas Eastern Corp. | 51033 |
| Texas Utilities | 51012 |
| Transco Companies | 51040 |
| Union Electric | 51032 |
| United Telecommunications | 51022 |
| Virginia Electric and Power | 51011 |

Transportation Companies

| Company Name | Company Number |
|---|---|
| Alexander & Baldwin | 61040 |
| American Airlines | 61005 |
| Braniff International | 61019 |
| Burlington Northern | 61006 |
| Chessie System | 61014 |
| Chicago & Northwestern Transportation | 61028 |
| Consolidated Freightways | 61015 |
| Continental Air Lines | 61026 |
| Eastern Airlines | 61007 |
| Frontier Airlines | 61043 |
| Leaseway Transportation | 61021 |
| Missouri Pacific Corp. | 61013 |
| Norfolk & Western Ry | 61017 |
| Pan American World Airways | 61009 |
| Piedmont Aviation | 61046 |
| Republic Airlines | 61042 |
| Rio Grande Industries | 61045 |
| Roadway Express | 61018 |
| St. Louis-San Francisco Ry | 61038 |
| Seaboard Coast Line Industries | 61012 |
| Soo Line RR | 61048 |
| Southern Pacific | 61008 |
| Southern Ry | 61016 |
| Trans World Corp. | 61002 |
| UAL | 61001 |
| Union Pacific | 61003 |
| U. S. Air | 61032 |
| Western Airlines | 61020 |
| Yellow Freight System | 61025 |

Retail Companies

| Company Name | Company Number |
|---|---|
| Fisher Foods | 71034 |
| Kroger | 71005 |
| Melville | 71029 |
| National Tea | 71047 |
| Safeway Stores | 71002 |
| Southland | 71015 |
| Waldbaum | 71044 |

# APPENDIX E

## HISTOGRAMS OF 'P' VALUE DISTRIBUTIONS

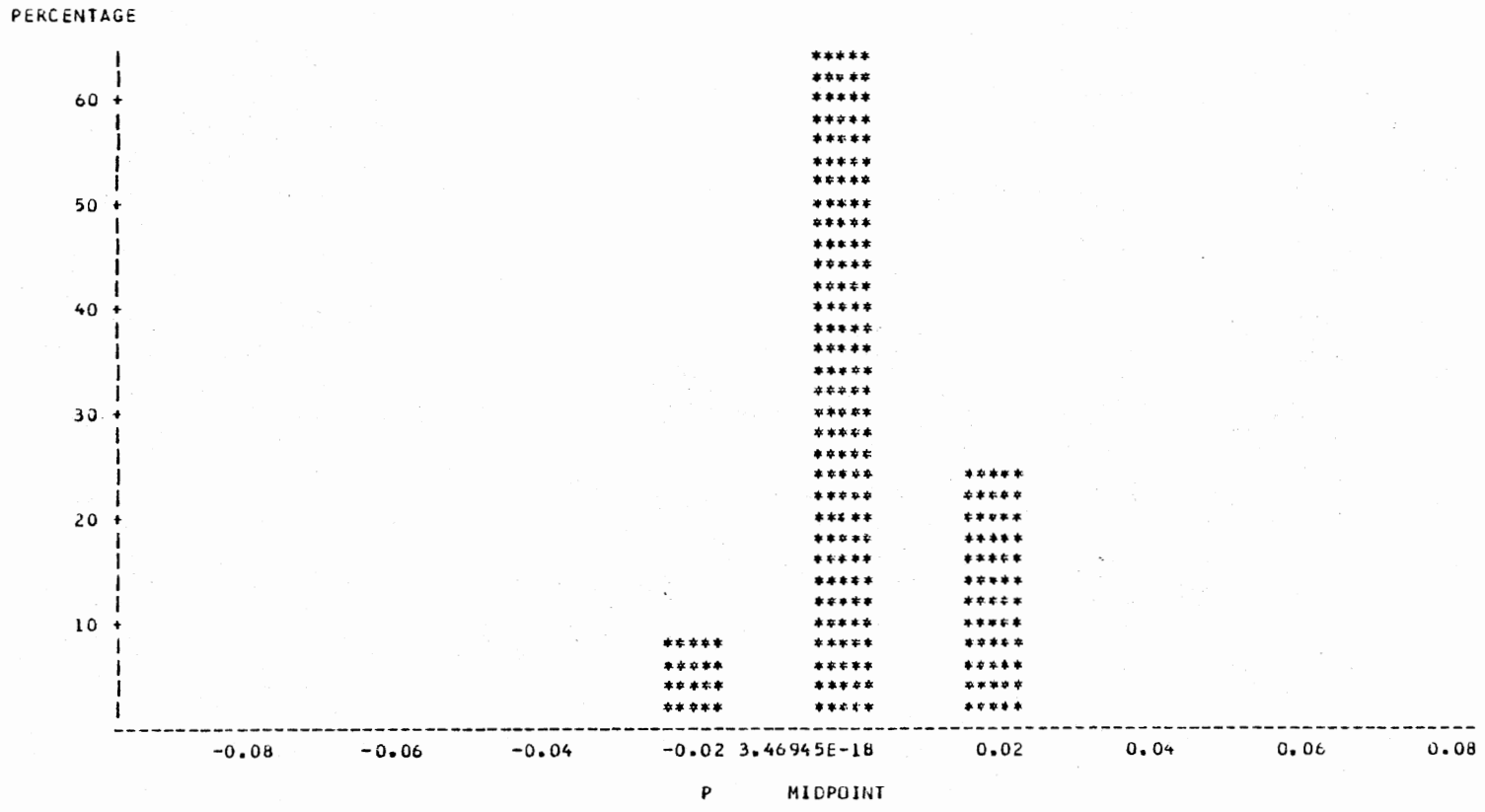


Figure 1. Histogram of Davidson-Weil Cost of Goods Sold 'P' Values for Industrial Companies

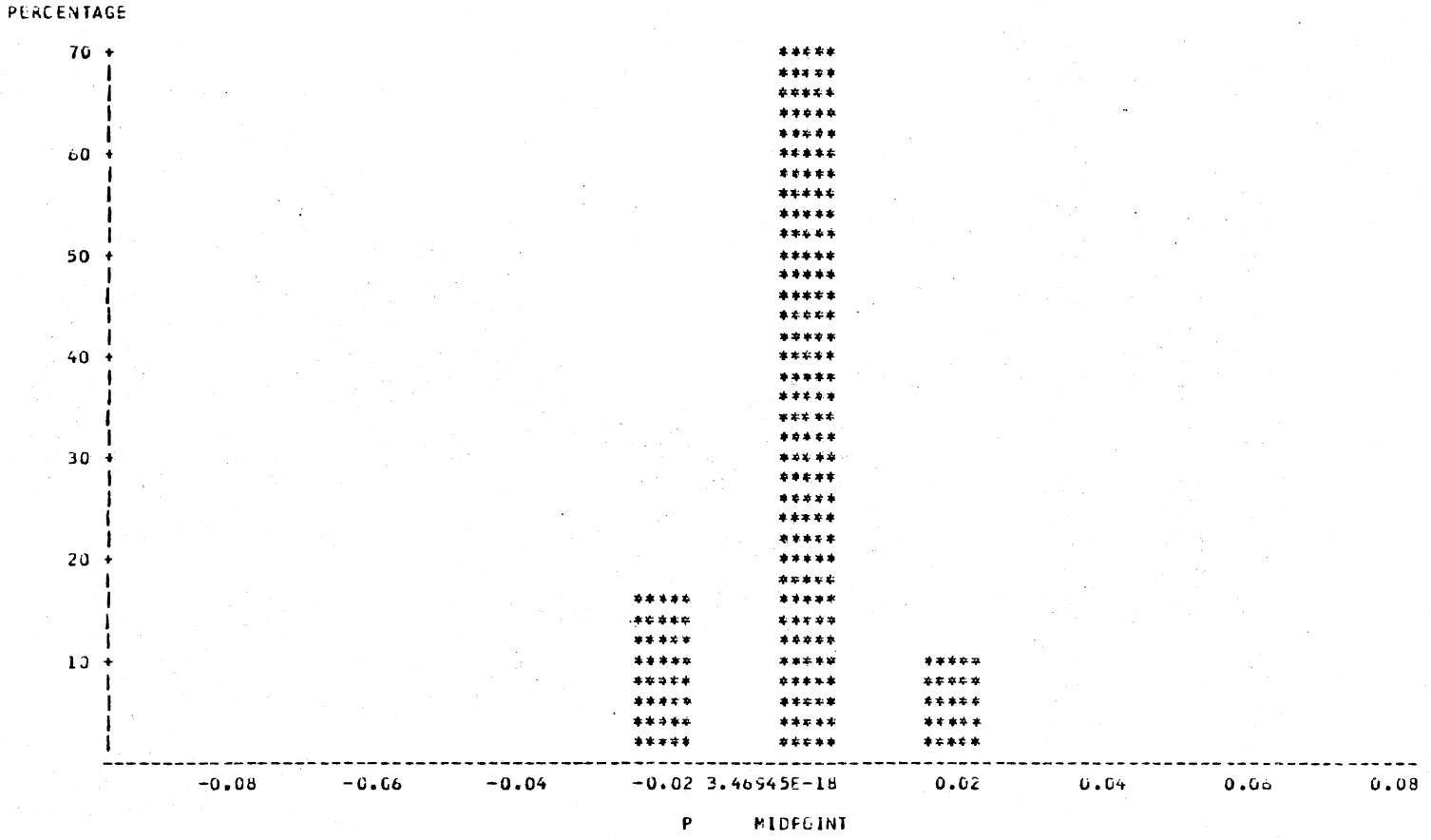


Figure 2. Histogram of Parker Cost of Goods Sold 'P' Values for Industrial Companies

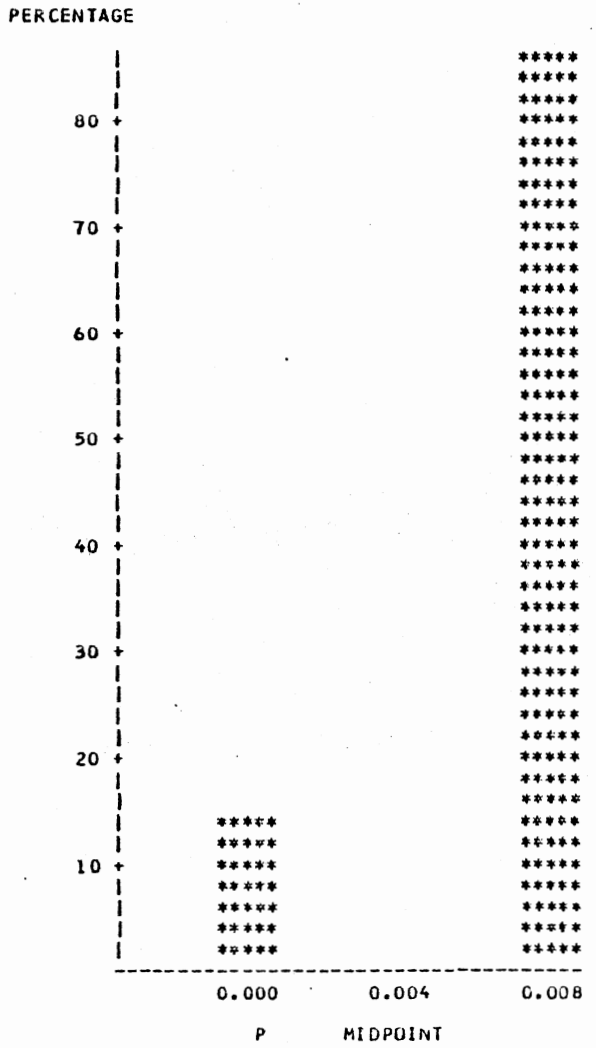


Figure 3. Histogram of Davidson-Weil Cost of Goods Sold 'P' Values for Retail Companies

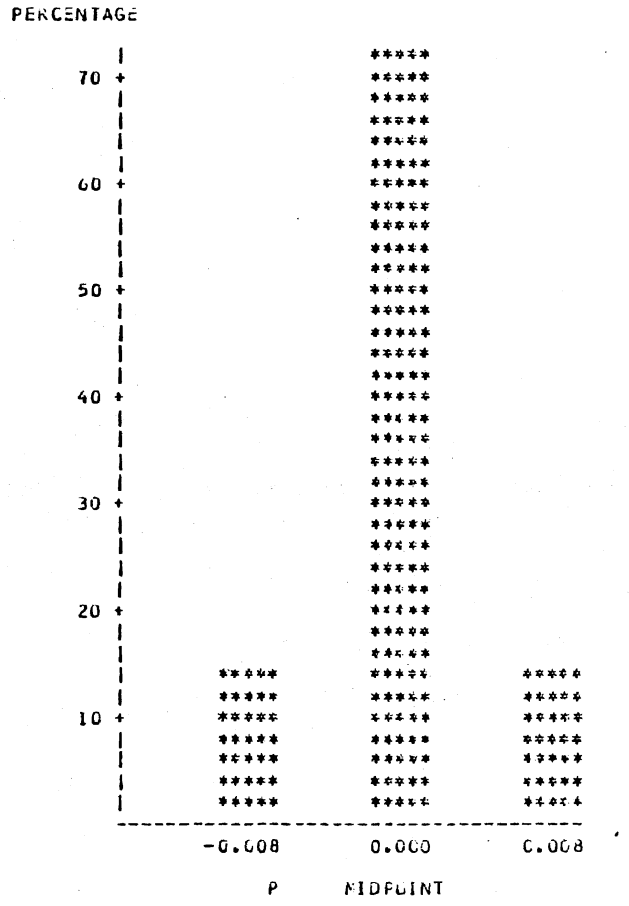


Figure 4. Histogram of Parker Cost of Goods Sold 'P' Values for Retail Companies

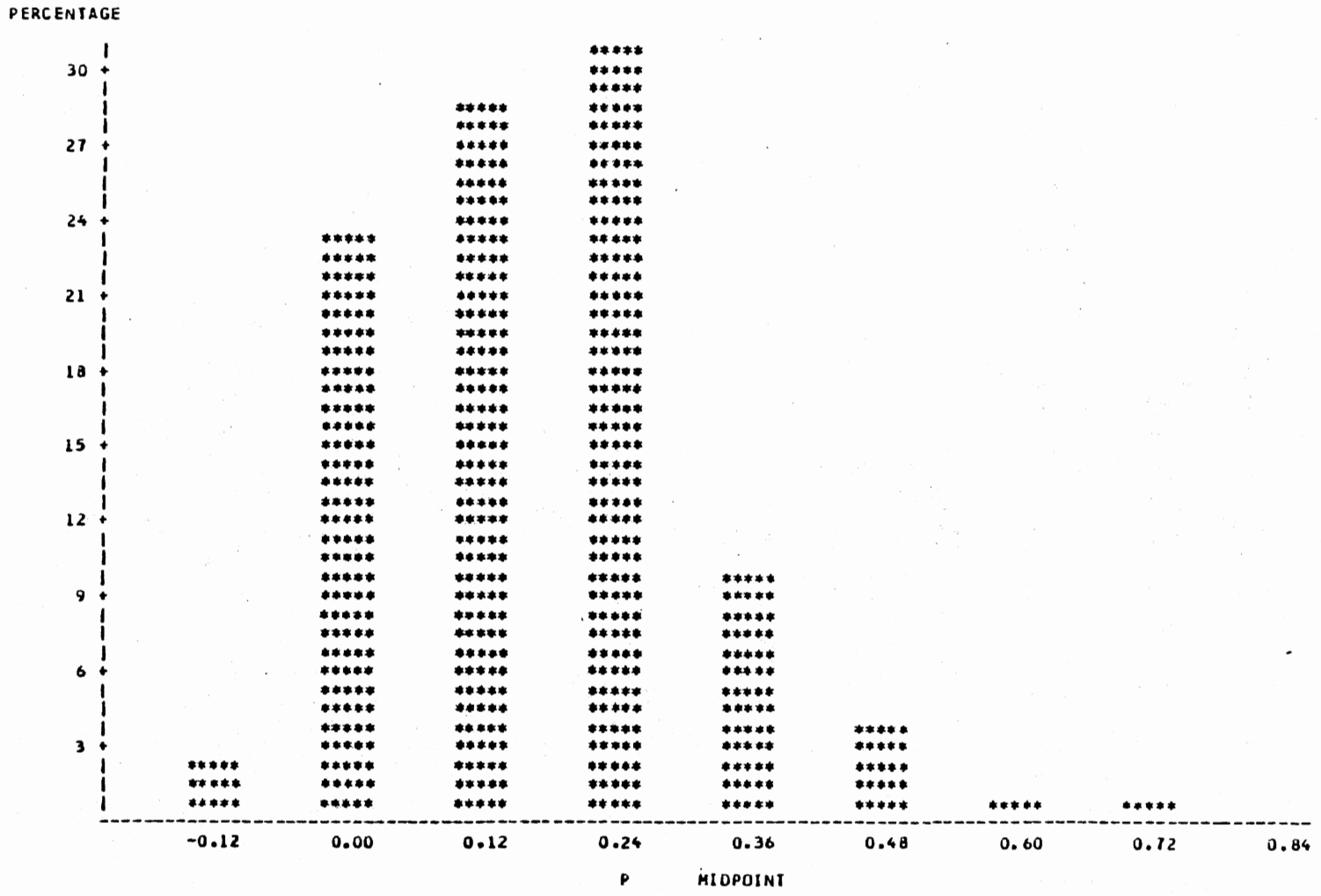


Figure 5. Histogram of Davidson-Weil Depreciation 'P' Values for Industrial Companies

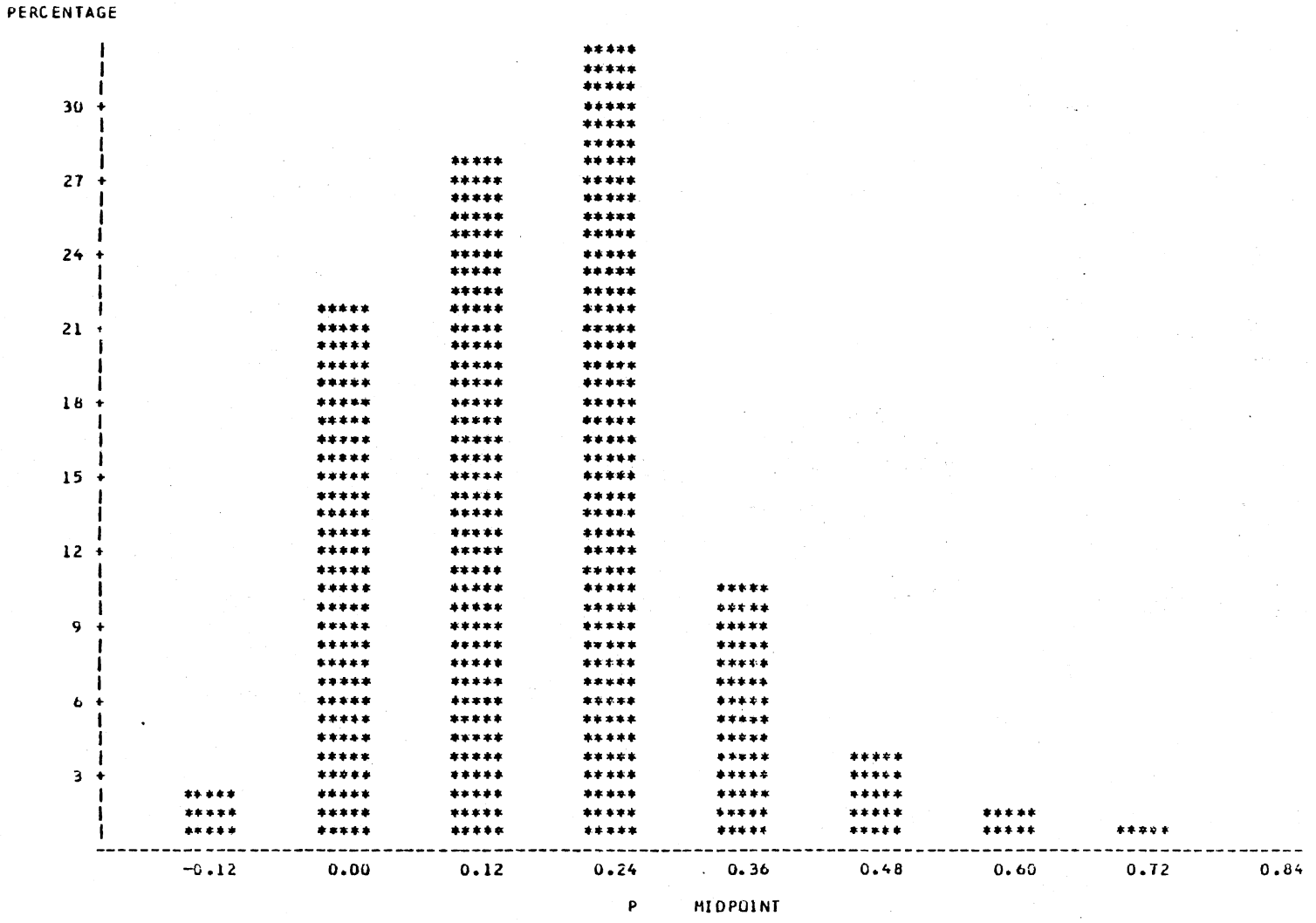


Figure 6. Histogram of Parker Depreciation 'P' Values for Industrial Companies

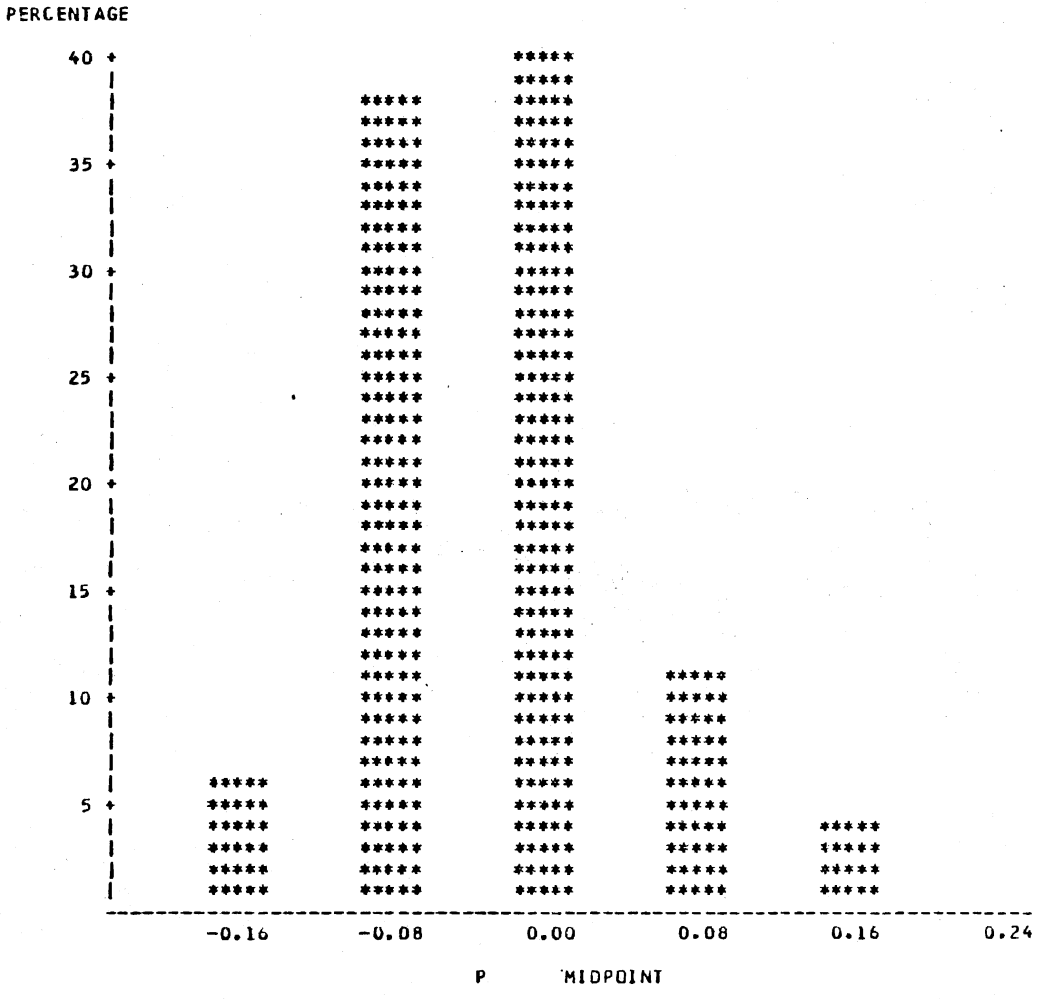


Figure 7. Histogram of Davidson-Weil Depreciation 'P' Values for Utility Companies

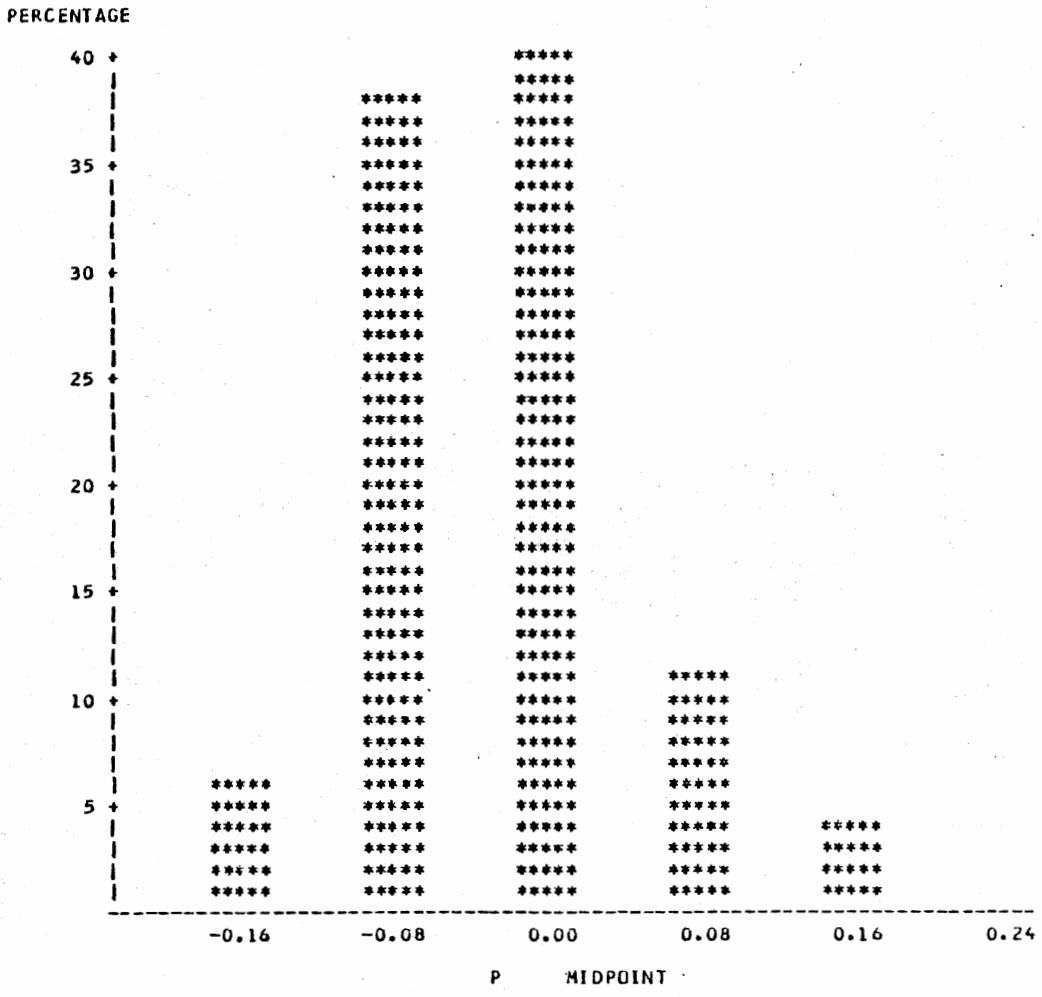


Figure 8. Histogram of Parker Depreciation 'P' Values for Utility Companies

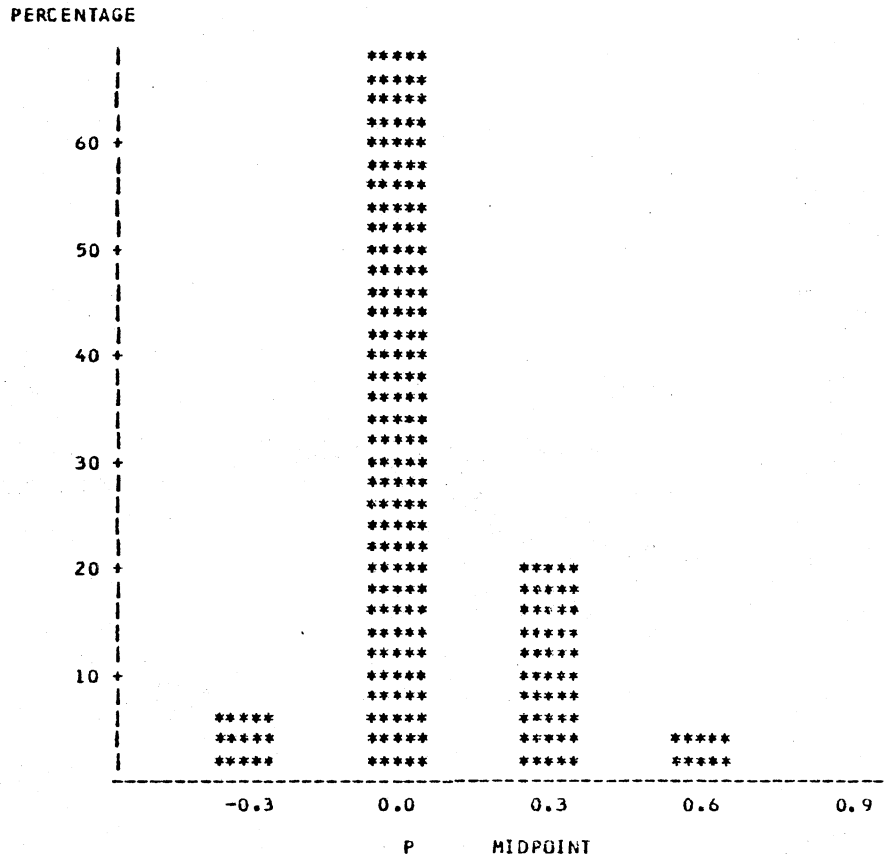


Figure 9. Histogram of Davidson-Weil Depreciation 'P' Values for Transportation Companies

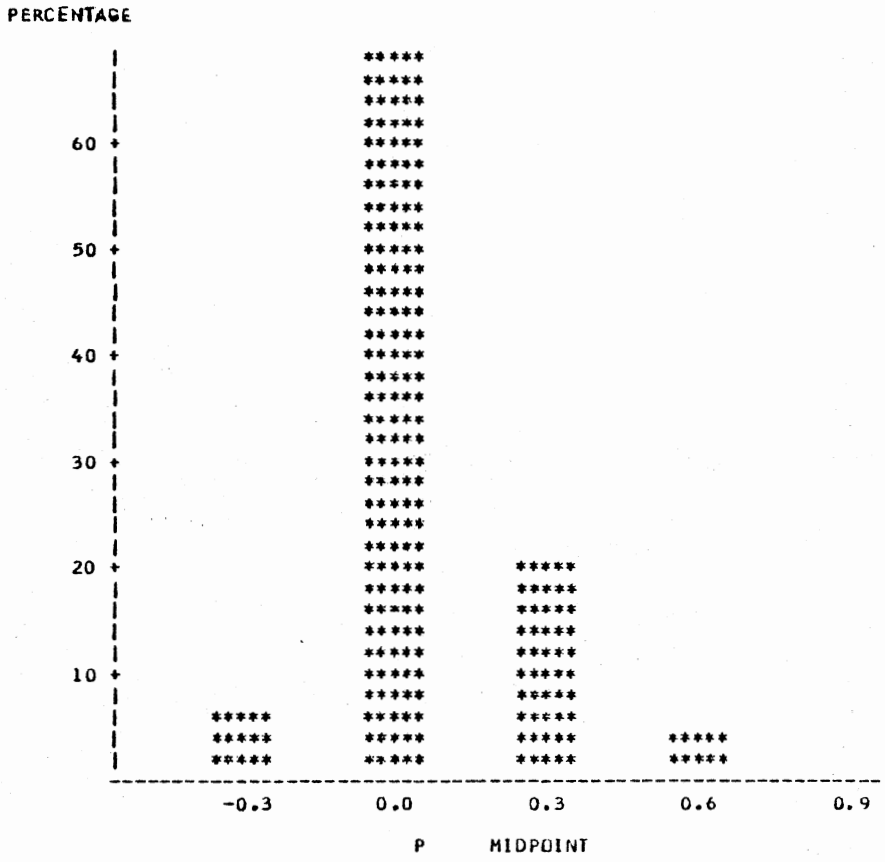


Figure 10. Histogram of Parker Depreciation 'P' Values for Transportation Companies

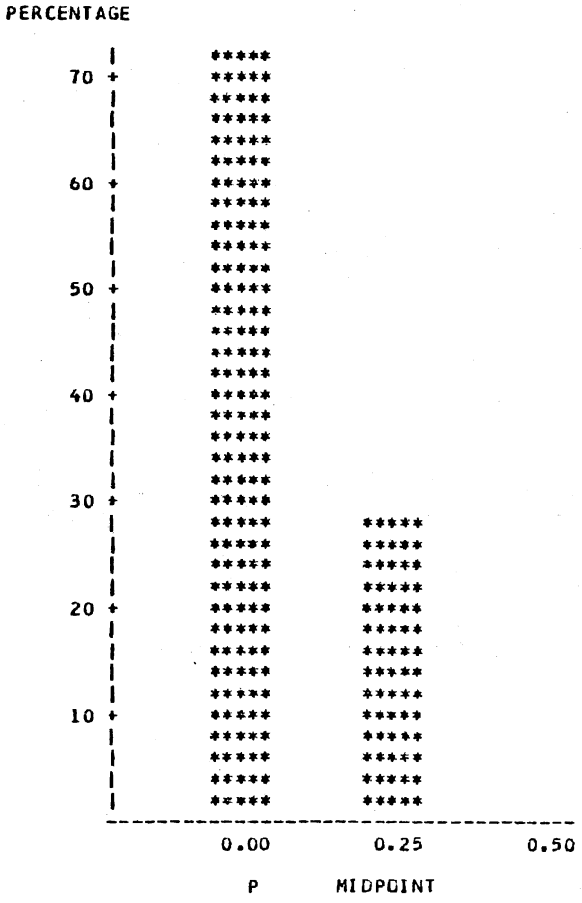


Figure 11. Histogram of Davidson-Weil Depreciation 'P' Values for Retail Companies

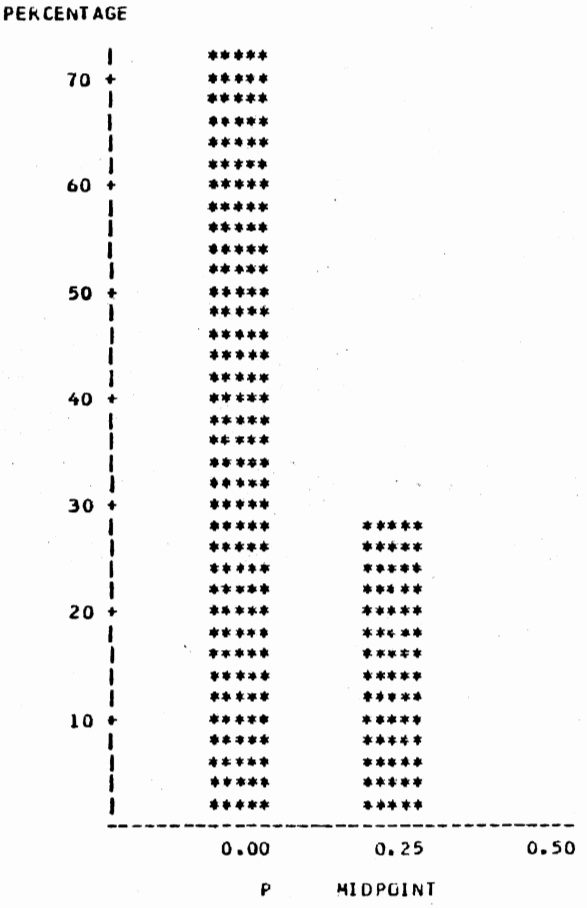


Figure 12. Histogram of Parker Depreciation 'P' Values for Retail Companies

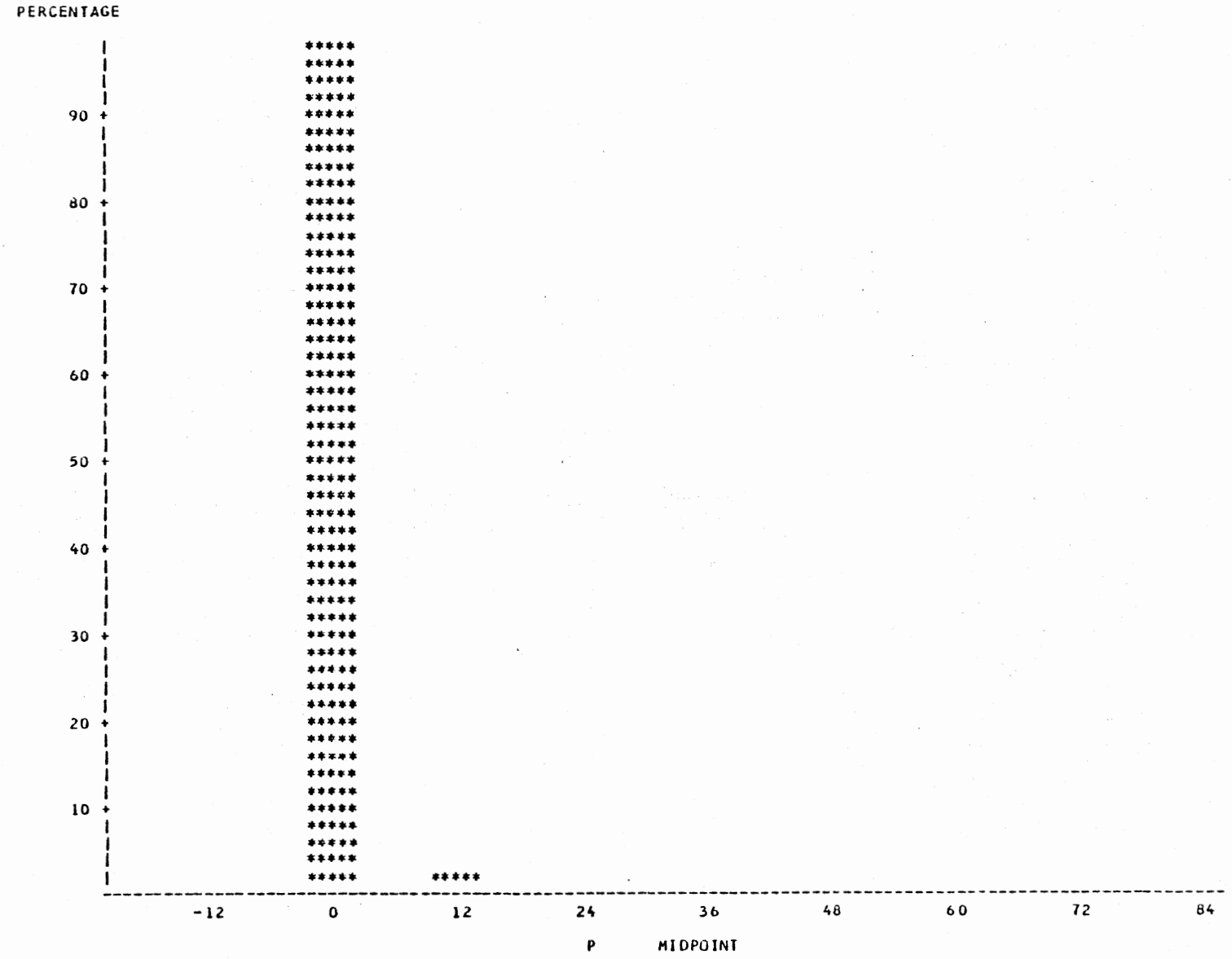


Figure 13. Histogram of Purchasing Power Gain/Loss 'P' Values for Industrial Companies

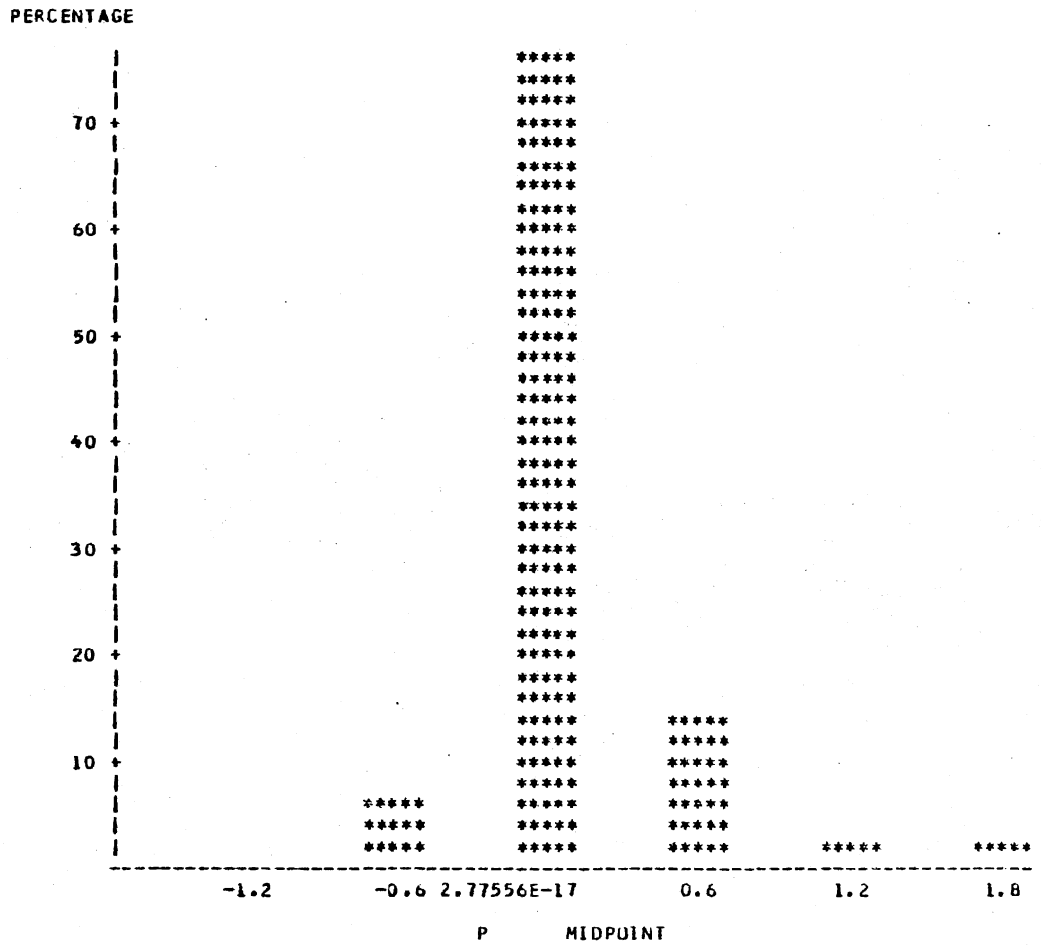


Figure 14. Histogram of Purchasing Power Gain/Loss 'p' Values for Banking Companies

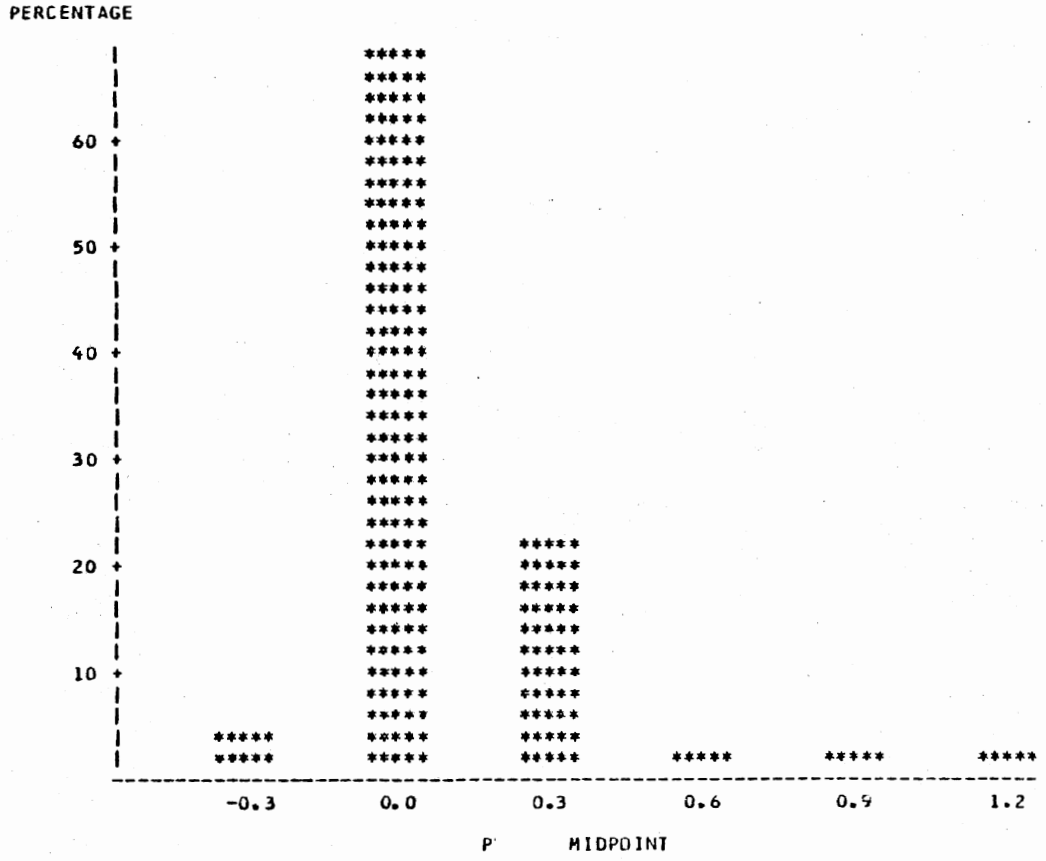


Figure 15. Histogram of Purchasing Power Gain/Loss 'P' Values for Utility Companies

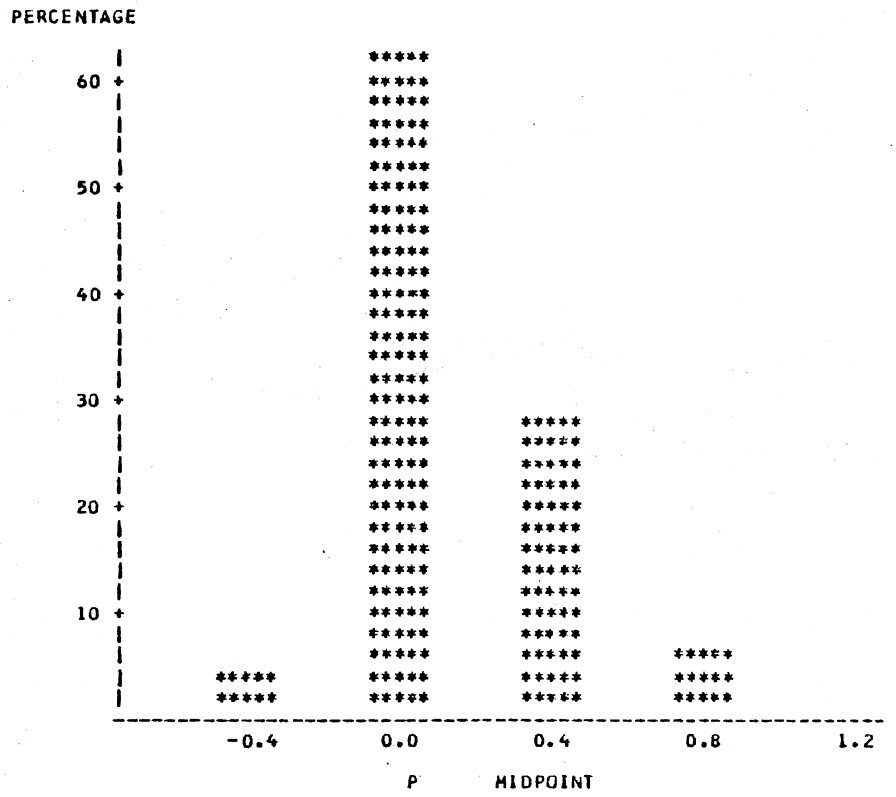


Figure 16. Histogram of Purchasing Power Gain/Loss 'P' Values for Transportation Companies

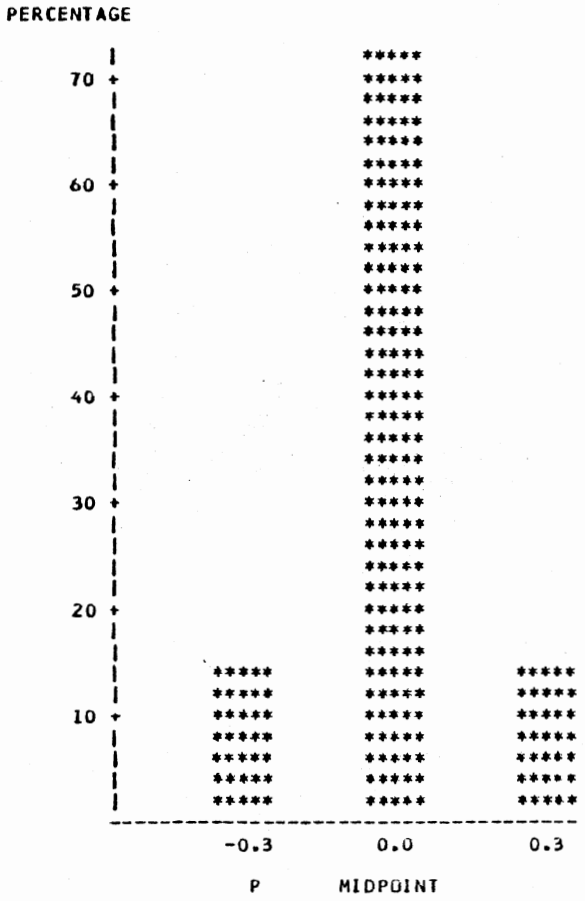


Figure 17. Histogram of Purchasing Power Gain/Loss 'P' Values for Retail Companies

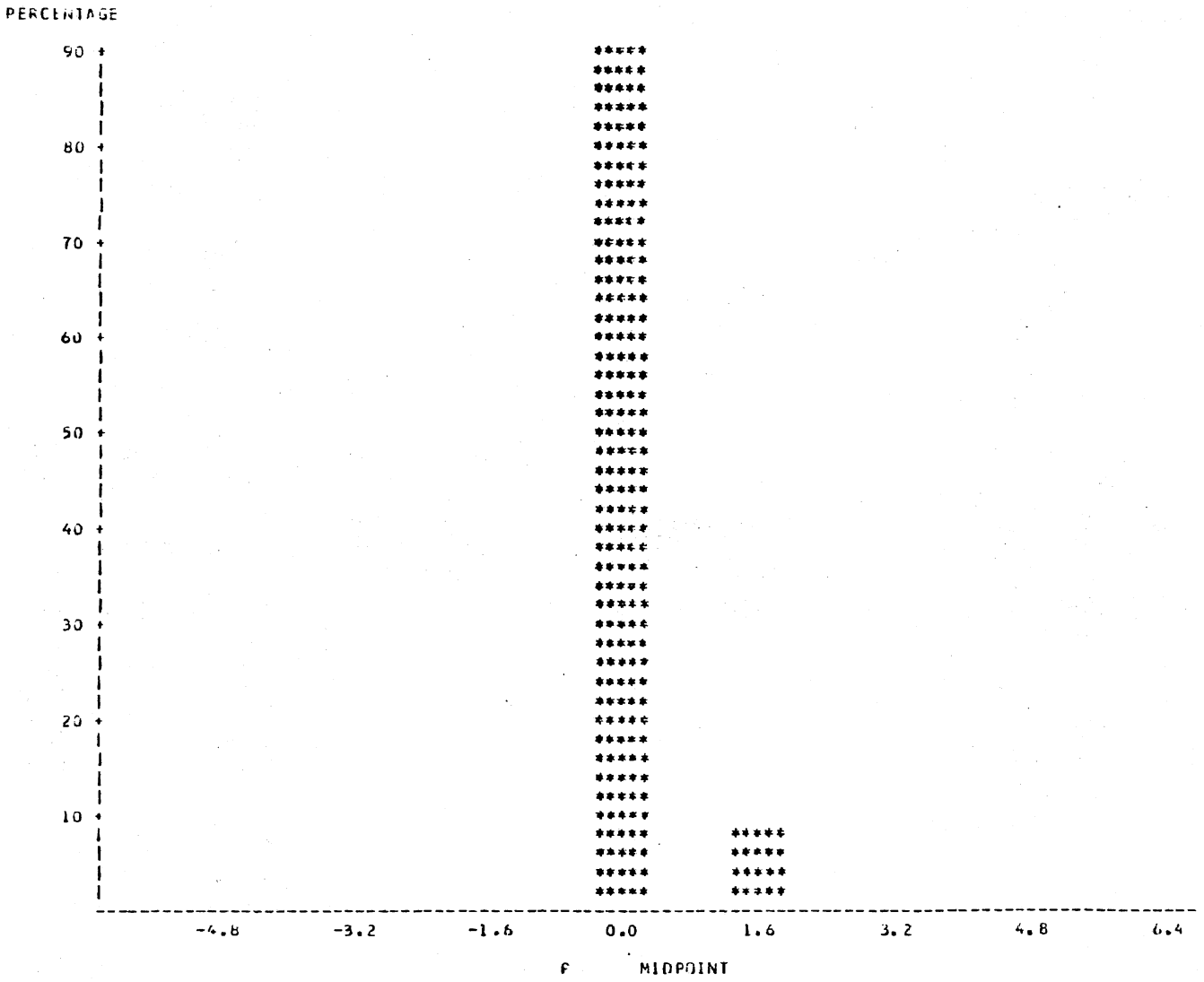


Figure 18: Histogram of Purchasing Power Gain/Loss 'P' Values for Industrial Companies (Excludes Companies With Actual Gain/Loss Less Than $10 Million)

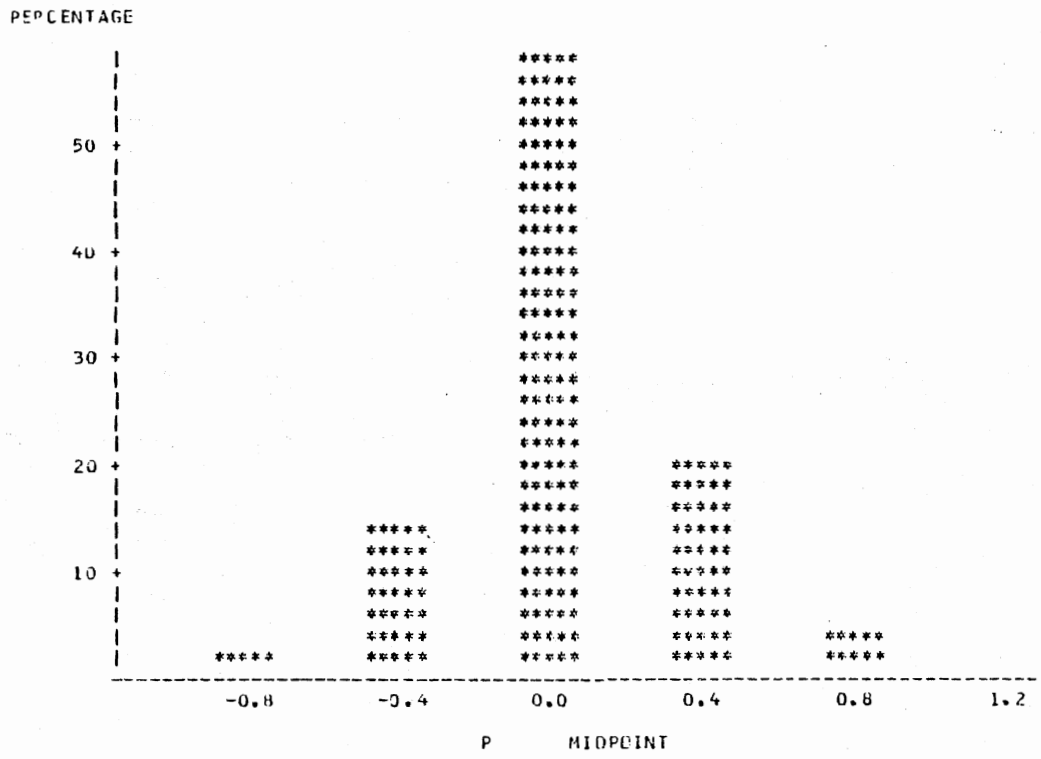


Figure 19. Histogram of Purchasing Power Gain/Loss 'P' Values for Banking Companies (Excludes Companies With Actual Gain/Loss Than $10 Million)

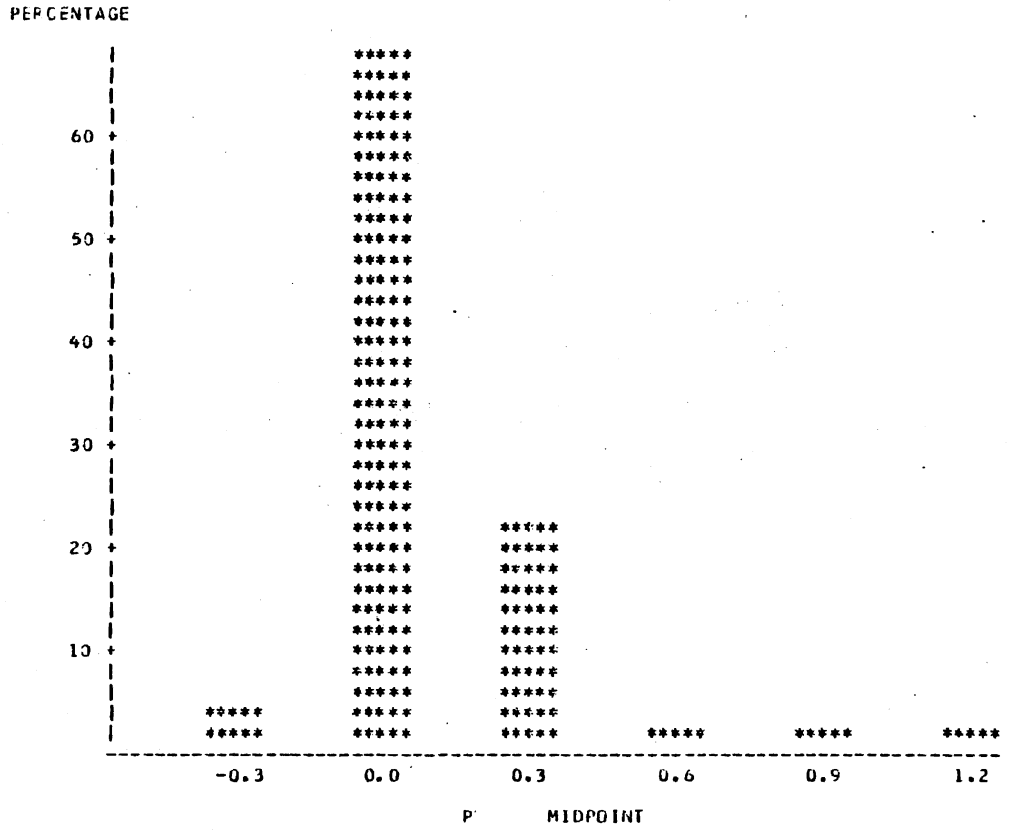


Figure 20. Histogram of Purchasing Power Gain/Loss 'P' Values for Utility Companies (Excludes Companies With Actual Gain/Loss Less Than $10 Million)

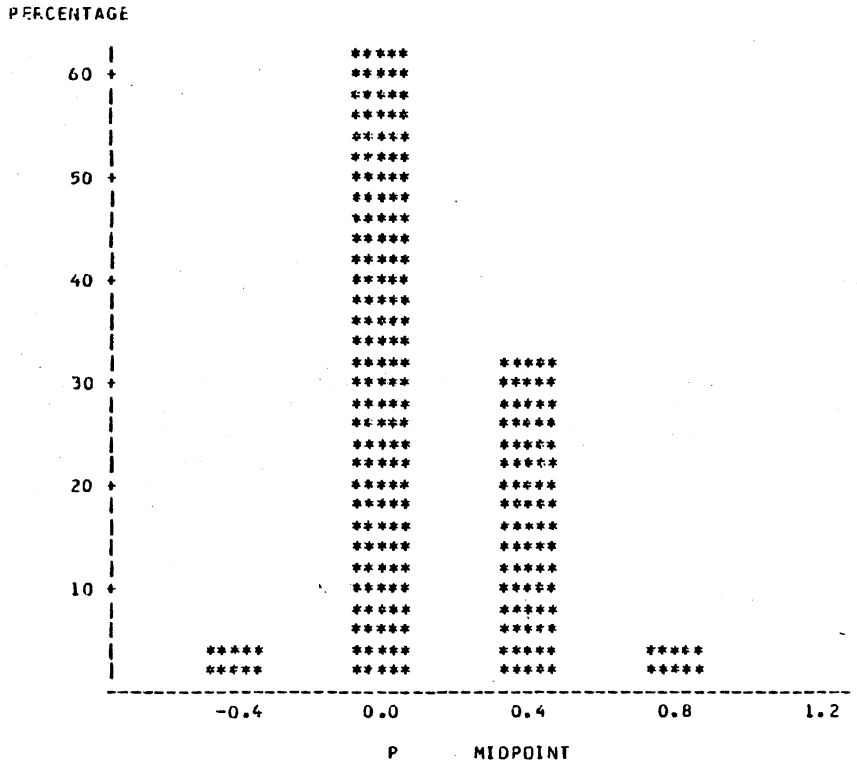


Figure 21. Histogram of Purchasing Power Gain/Loss 'P' Values for Transportation Companies (Excludes Companies With Actual Gain/Loss Less Than $10 Million)

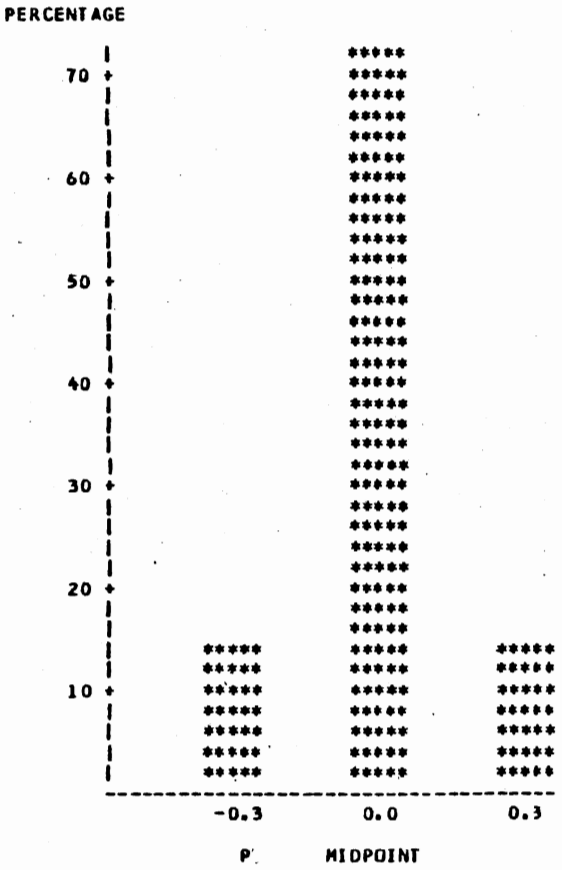


Figure 22. Histogram of Purchasing Power Gain/Loss 'P' Values for Retail Companies (Excludes Companies With Actual Gain/Loss Less Than $10 Million)

# APPENDIX F

## QUESTIONNAIRE

Oklahoma State University
College of Business Administration
Stillwater, Oklahoma 74074
April 21, 1980

Dear Sir:

In conjunction with research which I am conducting to complete my degree at Oklahoma State University, it would be most helpful if you would answer the following question:

Did your company apply an established formal estimation model* to develop the historical cost/constant dollar disclosures presented pursuant to Statement of Financial Accounting Standards No. 33 reporting requirements? (Please check.)

_____ Yes _____ No

If yes, was it the:

_____ Davidson-Weil Model

_____ Parker Model

_____ Petersen Model

_____ Other Model - Please specify _____

_____

* A formal estimation model should not be construed to mean:

- the use of general estimates regarding the age of fixed assets or the composition of inventory
- an estimation model or technique developed by your company
- an approach similar to that set forth in Appendix E to FASB Statement No. 33.

Thank you very much for your cooperation. Your reply will be strictly confidential. A stamped, self-addressed envelope is included for your convenience.

Sincerely,

Larry M. Walther

# VITA

Larry M. Walther

Candidate for the Degree of

Doctor of Philosophy

Thesis: AN EMPIRICAL INVESTIGATION OF THE VALIDITY OF HISTORICAL COST/CONSTANT DOLLAR DATA ESTIMATION MODELS

Major Field: Business Administration

Biographical:

Personal Data: Born in Fort Worth, Texas, April 15, 1956, the son of Mr. and Mrs. Raymond F. Walther.

Education: Graduated from Sam Houston High School, Arlington, Texas, in May, 1974; received Bachelor of Business Administration from University of Texas at Arlington, Arlington, Texas, in 1976; received Master of Professional Accounting from University of Texas at Arlington, Arlington, Texas, in 1977; completed requirements for the Doctor of Philosophy degree at Oklahoma State University in December, 1980.

Professional Experience: Accountant, Arthur Young & Company, 1977-78; part-time instructor, Department of Accounting, Oklahoma State University, 1978-80.

Professional Activities: Certified Public Accountant, Texas, 1978; member American Institute of Certified Public Accountants; member of the American Accounting Association; member of Beta Alpha Psi; member of Beta Gamma Sigma; member of Alpha Chi.