

(US\$)

Year	Existing	2010	2011	2012	2013	2014
Buildings						
Book value	245,000	490,000	490,000	490,000	490,000	490,000
Accumulated depreciation	121,184	133,252	145,411	157,569	169,728	181,886
Actual value	123,816	356,748	344,589	332,431	320,272	308,114
Office equipment						
Book value	17,500	17,500	17,500	35,000	35,000	35,000
Accumulated depreciation	7,500	12,667	16,000	22,847	27,611	31,208
Actual value	10,000	4,833	1,500	12,153	7,389	3,792
Electronic equipment						
Book value	8,000	8,000	8,000	16,000	16,000	16,000
Accumulated depreciation	3,917	6,333	7,750	10,444	13,111	15,778
Actual value	4,083	1,667	250	5,556	2,889	222
Furniture & Fixtures						
Book value	35,000	75,000	75,000	75,000	75,000	75,000
Accumulated depreciation	17,500	45,167	58,656	64,860	68,316	70,390
Actual value	17,500	29,833	16,344	10,140	6,684	4,610
Machinery						
Book value	68,000	103,000	103,000	103,000	103,000	103,000
Accumulated depreciation	10,400	21,396	30,142	37,613	44,360	50,697
Actual value	57,600	81,604	72,858	65,387	58,640	52,303
Vehicles						
Book value	184,000	368,000	368,000	368,000	368,000	368,000
Accumulated depreciation	34,000	83,125	138,458	193,792	249,125	292,792
Actual value	150,000	284,875	229,542	174,208	118,875	75,208
Goodwill						
Book value	250,000	250,000	250,000	250,000	250,000	250,000
Accumulated depreciation	83,333	97,500	111,667	125,833	140,000	154,167
Actual value	166,667	152,500	138,333	124,167	110,000	95,833
Start-up costs						
Book value	87,000	87,000	87,000	87,000	87,000	87,000
Amortization	43,500	87,000	87,000	87,000	87,000	87,000
Actual value	43,500					
Non-depreciable assets						
Book value	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Overall total						
Book value	3,644,500	4,148,500	4,148,500	4,174,000	4,174,000	4,174,000
Accumulated depreciation	321,334	486,440	595,083	699,958	799,251	883,917
Actual value	3,323,166	3,662,060	3,553,417	3,474,042	3,374,749	3,290,083