

Business Plan of the company
P&G Magic Whisky

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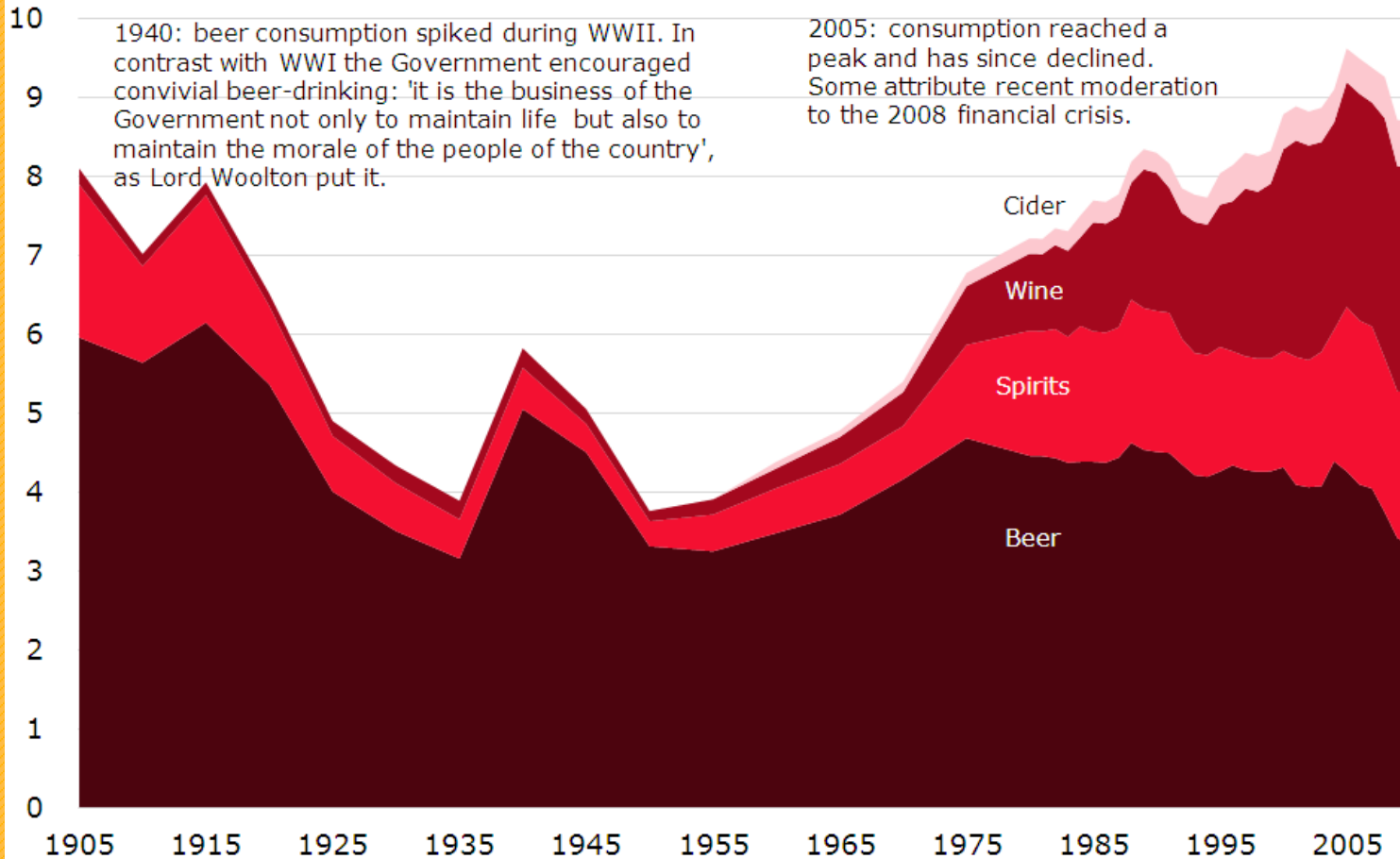
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Main idea

- People consume alcohol since 6000 years ago, example the Egyptians.
- The ingredients are renewable resources.
- Economic reasons.
 - Whisky is cheap to make
 - Ingredients are cheap
 - Water is free

Consumption of alcohol

litres per person



Why Jülich?

- Proximity to a river, so will mean that the water needed for the process will be free cost.
- Infrastructure prepare for in- and export.
 - Good connection to highway.
 - Train station
 - Farmers near Jülich,

Production of whisky: Ingredients

- The ingredients of production of whisky are:
 - Barley
 - Water
 - Yeast

Production of whisky: Manufacturing steps

- Malting
- Grinding
- Brewing
- Fermentation
- Distillation
- Aging
- Bottling

Our products

- Jülich “Shame”
 - Direct
 - 625.000 bottles per year
- Jülich “Acceptable”
 - 5 years old whisky
 - 321.500 bottles per year
- Jülich “Dream”
 - 25 years old whisky
 - 321.500 bottles per year

Rotation process of the barrels

- Each year total amount of barrels will be filled $1/5$ and $1/25$, means 1.000 barrels per year
- In the 6th year, the first period of 5 years old is finished and the first $1/5$ barrels can be used.
- So after store time each year an amount of 1.000 barrels can be used.

	Total		
Investment goods	Investment expenditures[€]	Depreciation [%]	Depreciation costs [€]
Property	13,080,000	0	0
Exterior instalations	715,000	5	35,750
Building	3,300,000	5	165,000
Offsites	850,000	10	85,000
Engineering	500,000	10	50,000
Vehicles	200,000	20	40,000
Machinery sort after depreciation time	18,830,000	7,14	1,345,000
	11,570,100	8,33	968,141
	4,687,500	10	468,750
	14,000	14,29	2,000
	14,280	16,67	2,380
Unexpected	2,000,000	0	0,000
Circulating capital	1,000,000	0	0,000
Total investment	43,693,960	total dep. costs	3,162,021

Calculation of consumption

Expendable Material	Amount needed	Price per unit	Costs per Quantity
	for Quantity	[€]	[€]
Raw materials Kg			
Malt (finish grinded)	1.12 Kg	1.946	2.180
Yeast	0.0042 Kg	308	1.293
Packing			
Bottles "Julich 's Shame" [bottles]	625,000	0.85€	0.85€
Bottles "Julich 's Acceptable" [bottles]	312,500	1.5€	1.5€
Bottles "Julich 's Dream" [bottles]	312,500	2.0€	2.0€
Label	1.250.000	0.02	0,02
Utilities			
Energy, [€/Q]			0.288
2 columns with 50kWh over 24h (0.15€/kWh)			
Maintenance costs			0.02
Selling [€/Q]			0.05
Sum per 0.8L bottle			
"Julich 's Shame"			4.701
"Julich 's Acceptable"			5.351
"Julich 's Dream"			5.851

25 Year plan Self costs Year 1-5

	1. Year	2. Year	3. Year	4. Year	5. Year
Utilization of capacity [%]	60	80	100	100	100
Quantity in bottles	750,000	1,000,000	1,250,000	1,250,000	1,250,000
Financing costs	1,835,146.32	1,651,631.69	1,468,117.06	1,284,602.42	1,101,087.79
Total depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw materials					
"Julich 's Shame"	307,734	1,095,864.44	2,406,875	2,406,875	2,406,875
"Julich 's Acceptable"	763,085	980,155	1,197,187.5	1,197,187.5	1,197,187.5
"Julich 's Dream"	763,085	980,155	1,197,187.5	1,197,187.5	1,197,187.5
Total costs					
(labour and depreciation costs divided by tree)					
"Julich 's Shame"	2,463,789.78	3,190,748.67	4,440,587.69	4,379,416.14	4,318,244.56
"Julich 's Acceptable"	2,919,140.78	3,075,039.23	3,230,900.19	3,169,728.64	3,108,557.10
"Julich 's Dream"	2,919,140.78	3,075,039.23	3,230,900.19	3,169,728.64	3,108,557.10
Self cost					
"Julich 's Shame"	19.72€	8.51€	7.11€	7.01€	6.91€
"Julich 's Acceptable"	9.35€	9.85€	10.34€	10.15€	9.95€
"Julich 's Dream"	9.35€	9.85€	10.34€	10.15€	9.95€

25 Year plan Self costs Year 6-10

	6. Year	7. Year	8. Year	9. Year	10. Year
Utilization of capacity [%]	100	100	100	100	100
Quantity in bottles	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Financing costs	917,573.16	734,058.53	550,543.90	367,029.26	183,514.63
Total depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw materials					
"Julich 's Shame"	2,406,875	2,406,875	2,406,875	2,406,875	2,406,875
"Julich 's Acceptable"	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5
"Julich 's Dream"	1,197,187.5	1,197,187.5	1,197,187.5	1,197,187.5	1,197,187.5
Total costs (labour and depreciation costs divided by tree)					
"Julich 's Shame"	4,256,739.72	4,195,568.18	4,134,396.64	4,073,225.09	4,012,053.55
"Julich 's Acceptable"	3,522,052.22	3,460,880.68	3,399,709.14	3,338,537.59	3,277,366.05
"Julich 's Dream"	3,047,052.22	2,985,880.68	2,924,709.14	2,863,537.59	2,802,366.05
Self cost					
"Julich 's Shame"	6.82€	6.72€	6.62€	6.52€	6.42€
"Julich 's Acceptable"	11.28 €	11.08€	10.88€	10.69€	10.49€
"Julich 's Dream"	9.76€	9.56€	9.36 €	9.17€	8.97€

25 Year plan Self costs Year 11-15

	11. Year	12. Year	13. Year	14. Year	15. Year
Utilization of capacity [%]	100	100	100	100	100
Quantity in bottles	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Financing costs	-	-	-	-	-
Total depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw materials					
"Julich´s Shame"	2,406,875	2,406,875	2,406,875	2,406,875	2,406,875
"Julich´s Acceptable"	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5
"Julich´s Dream"	1,197,187.5	1,197,187.5	1,197,187.5	1,197,187.5	1,197,187.5
Total costs					
(labour and depreciation costs divided by tree)					
"Julich´s Shame"	3,950,882	3,950,882	3,950,882	3,950,882	3,950,882
"Julich´s Acceptable"	3,216,194.5	3,216,194.5	3,216,194.5	3,216,194.5	3,216,194.5
"Julich´s Dream"	2,741,194.5	2,741,194.5	2,741,194.5	2,741,194.5	2,741,194.5
Self cost					
"Julich´s Shame"	6.33€	6.33€	6.33€	6.33€	6.33€
"Julich´s Acceptable"	10.30€	10.30€	10.30€	10.30€	10.30€
"Julich´s Dream"	8.78€	8.78€	8.78€	8.78€	8.78€

25 Year plan Self costs Year 16-20

	16. Year	17. Year	18. Year	19. Year	20. Year
Utilization of capacity [%]	100	100	100	100	100
Quantity in bottles	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Financing costs	-	-	-	-	-
Total depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw materials					
"Julich 's Shame"	2,406,875	2,406,875	2,406,875	2,406,875	2,406,875
"Julich 's Acceptable"	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5
"Julich 's Dream"	1,197,187.5	1,197,187.5	1,197,187.5	1,197,187.5	1,197,187.5
Total costs					
(labour and depreciation costs divided by tree)					
"Julich 's Shame"	3,950,882	3,950,882	3,950,882	3,950,882	3,950,882
"Julich 's Acceptable"	3,216,194.5	3,216,194.5	3,216,194.5	3,216,194.5	3,216,194.5
"Julich 's Dream"	2,741,194.5	2,741,194.5	2,741,194.5	2,741,194.5	2,741,194.5
Self cost					
"Julich 's Shame"	6.33€	6.33€	6.33€	6.33€	6.33€
"Julich 's Acceptable"	10.30€	10.30€	10.30€	10.30€	10.30€
"Julich 's Dream"	8.78€	8.78€	8.78€	8.78€	8.78€

25 Year plan Self costs Year 21-25					
	21. Year	22. Year	23. Year	24. Year	25. Year
Utilization of capacity [%]	100	100	100	100	100
Quantity in bottles	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Financing costs	-	-	-	-	-
Total depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw materials					
"Julich 's Shame"	2,406,875	2,406,875	2,406,875	2,406,875	2,406,875
"Julich 's Acceptable"	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5	1,672,187.5
"Julich 's Dream"	1,828,437.5	1,828,437.5	1,828,437.5	1,828,437.5	1,828,437.5
Total costs (labour and depreciation costs divided by tree)					
"Julich 's Shame"	3,950,882	3,950,882	3,950,882	3,950,882	3,950,882
"Julich 's Acceptable"	3,216,194.5	3,216,194.5	3,216,194.5	3,216,194.5	3,216,194.5
"Julich 's Dream"	3,372,444.5	2,741,194.5	2,741,194.5	2,741,194.5	2,741,194.5
Self cost					
"Julich 's Shame"	6.33€	6.33€	6.33€	6.33€	6.33€
"Julich 's Acceptable"	10.30€	10.30€	10.30€	10.30€	10.30€
"Julich 's Dream"	10.80€	10.80€	10.80€	10.80€	10.80€

Calculation of turnover/revenue

	Output	Price		Price		Price	
Turnover/Revenue	"Julich 's Shame"		"Julich 's Acceptable"		"Julich 's Dream"		Year
1,250,000€	125,000	10.00€	-	20.00€	-	40.00€	1
3,750,000€	375,000	10.00€	-	20.00€	-	40.00€	2
6,250,000€	625,000	10.00€	-	20.00€	-	40.00€	3
12,500,000€	625,000	10.00€	312,500	20.00€	-	40.00€	6
25,000,000€	625,000	10.00€	312,500	20.00€	312,500	40.00€	26

Cash flow calculation [€]

	1. Year	2. Year	3. Year	4. Year	5. Year	6. Year	7. Year	8. Year	9. Year	10. Year
Turnover/Revenue	1,250,000	3,750,000	6,250,000	6,250,000	6,250,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
Depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw material und utilities costs (summed up)	1,833,904	3,056,174.44	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250
Financing costs	1,835,146.32	1,651,631.69	1,468,117.06	1,284,602.42	1,101,087.79	917,573.16	734,058.53	550,543.90	367,029.26	183,514.63
loss carried forward		-7,051,071.31		-4,651,388.06		-4,284,358.80				
Profit before tax	-7,051,071.31	1,461,244.66	-4,651,388.06	183,514.64	-4,284,358.8	6,433,514.64	2,332,670.47	2,516,185.1	2,699,699.74	2,883,214.37
taxes (40%)		584,497.86		73,405.86		2,573,405.86	933,068.19	1,006,474.04	1,079,879.90	1,153,285.75
Profit after taxes	-7,051,071.31	876,746.80	-4,651,388.06	110,108.78	-4,284,358.8	3,860,108.78	1,399,602.82	1,509,711.06	1,619,819.84	1,729,928.62
cash flow (net profit + depreciation costs)	-3,889,050.32	4,038,767.8	-1,489,367.06	3,272,129.78	-1,122,337.80	7,022,129.78	4,561,623.28	4,671,732.06	4,781,840.44	4,891,949.62
repayment credit	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6	2,621,637.6
Dividend	-6,510,687.92	1,417,130.2	-4,111,004.66	650,492.18	-	4,400,492.18	1,939,985.68	2,050,094.46	2,160,203.24	2,270,312.02

Cash flow calculation [€]										
	21. Year	22. Year	23. Year	24. Year	25. Year	26. Year	27. Year	28. Year	29. Year	30. Year
Turnover/Revenue	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Depreciation costs	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021	3,162,021
Labour costs	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000	1,470,000
Raw material und utilities costs (summed up)	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250	4,801,250
Financing costs	-	-	-	-	-	-	-	-	-	-
loss carried forward										
Profit before tax	3,066,729	3,066,729	3,066,729	3,066,729	3,066,729	15,566,729	15,566,729	15,566,729	15,566,729	15,566,729
taxes (40%)	1,226,691.6	1,226,691.6	1,226,691.6	1,226,691.6	1,226,691.6	6,226,691.6	6,226,691.6	6,226,691.6	6,226,691.6	6,226,691.6
Profit after taxes	1,840,037.4	1,840,037.4	1,840,037.4	1,840,037.4	1,840,037.4	9,340,037.4	9,340,037.4	9,340,037.4	9,340,037.4	9,340,037.4
cash flow (net profit + depreciation costs)	5,002,058.4	5,002,058.4	5,002,058.4	5,002,058.4	5,002,058.4	12,502,058.4	12,502,058.4	12,502,058.4	12,502,058.4	12,502,058.4
repayment credit	-	-	-	-	-	-	-	-	-	-
Dividend	5,002,058.4	5,002,058.4	5,002,058.4	5,002,058.4	5,002,058.4	12,502,058.4	12,502,058.4	12,502,058.4	12,502,058.4	12,502,058.4

Total dividend acumulated	Years	Summed up
523,041.98€	01-10a	523,041,98
50,020,584€	10-20a	50,543,625.98€
87,520,584€	20-30a	138,064,210€

Summed up	138,064,210€	per year
Equals	4,602,140.33	€/a
Capital was	17,477,584	a
Profit	4,602,140.33	€/a
Equals	26.33% interest!	
and you have a fully profitably company		