

Cologne University of Applied Sciences
CMG Module: Management

Business Plan: Organic Compost Mix GmbH.

Emmanuela Lado

Mst. Momtaj Begum

Guillermo Alonso

Luis Esquivel

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Index

- I. Introduction
- II. Our Organic Production Scheme
- III. Market Description & Analysis
- IV. Investment
- V. Costs
- VI. Revenue
- VII. Cash Flow
- VIII. Conclusion
- IX. References

I. Introduction

This business plan aims to generate profit as well as to offer a solution plan to reuse “Waste Food” in Germany.

A study conducted by the University of Stuttgart in 2012 reports that about **11 million tons of food are wasted every year** in Germany during industrial processing, distribution, and final consumption stages.”



About the Company

“The Company aims to produce a high quality Organic Mix product made from organic waste of food centers in Cologne Area. This business plan not only searches to generate profit from a growing demand organic market; but also to make a use of what it is consider “food waste” into an important resource to incentive organic living.”

Organic Compost Mix GmbH

What is “Food Waste”?

- Is the waste that takes place during industrial processing distribution and final consumption. Also included in this are in **which perfectly edible food is discarded and “thrown away.”**
- Source:** Food, waste, and proposals. Barilla Center for Food & Nutrition
- **Food waste in the final stage of the food chain:** mainly due to the excessive portions served or the quantity of food that is prepared, the overabundance of purchased foods and the inability to consume food before its expiration date.

Figure 1.2. Stages of the food chain and food losses and waste



Source: BCFN elaboration 2012.

Compost as a Solution..

Is organic matter that has been decomposed and recycled as a fertilizer and soil amendment. At the simplest level, the process of composting simply requires making a heap of wetted organic matter ("green" food waste) and waiting for the materials to break down into humus after a period of weeks or months.

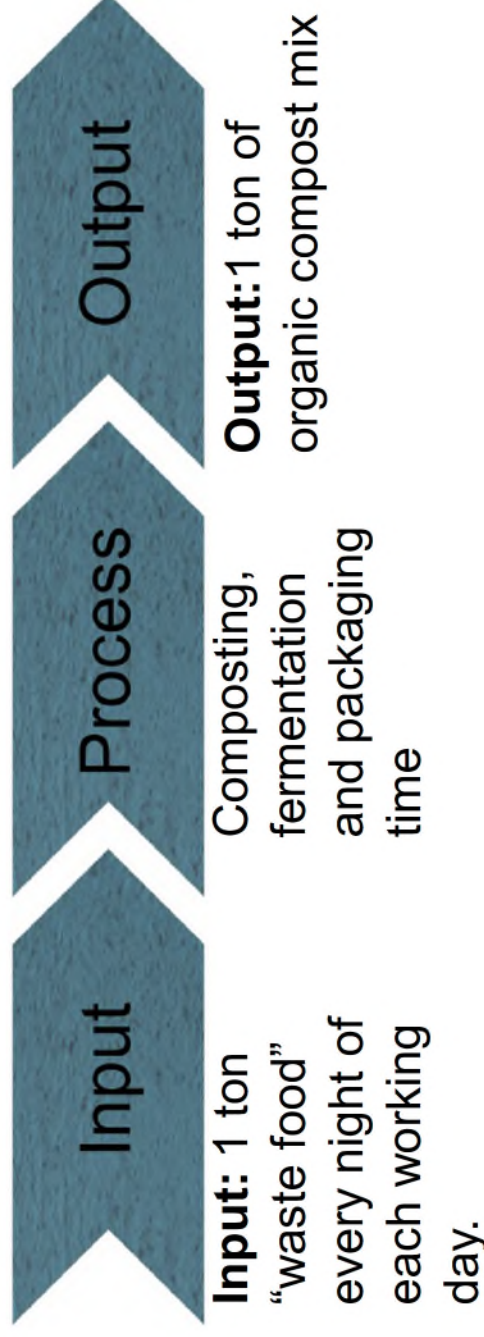
It is used in gardens, landscaping, horticulture, and agriculture. The compost itself is beneficial for the land in many ways, including as a soil conditioner, a fertilizer, addition of vital humus or humic acids, and as a natural pesticide for soil.



Stages of Industrial Composting

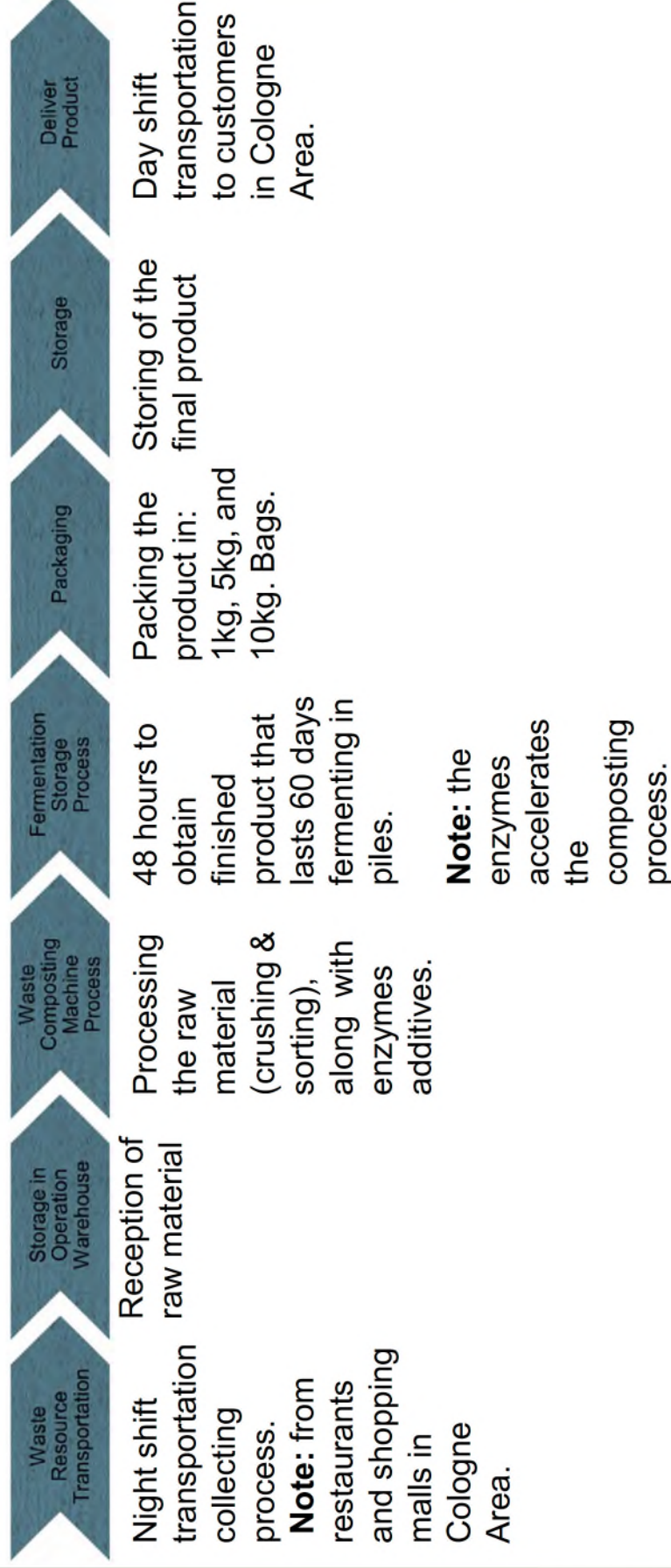
- **1st stage:** Receiving and storing organic matter:
- **2nd stage:** Preparing waste: This might involve sorting, crushing, sifting and mixing waste to obtain the best possible composition for biological transformation.
- **3rd stage:** Fermentation: This is when the composting process really begins. The organic matter is placed in stationary or upturned windrows. The windrows are sometimes placed inside a closed system (such as a chamber, a tunnel, or silo) with either natural or forced ventilation.
- **4th stage:** Sifting: Sifting can either be done before or after the maturation stage. It makes it possible to obtain the desired granulation depending on the use for which the compost is intended. Matter more than 2 mm in dimension (sometimes more depending on the quality of the final product), which are a result of human actions or which have an organic or inorganic component such as metal, glass or synthetic polymers, must be removed from the compost.
- **5th stage:** Maturation and storage: The duration of maturation depends on the duration of the preceding fermentation stage. Compost maturity is an important factor in determining its quality. There are many methods used to evaluate compost maturity but many of these are still in need of improvement, and the complexity of interpreting the results is a problem when choosing a method.
- Source: <http://www.umic-science.com/en/info/files/steps-compost.php>

II. Our Organic Mix Production Scheme

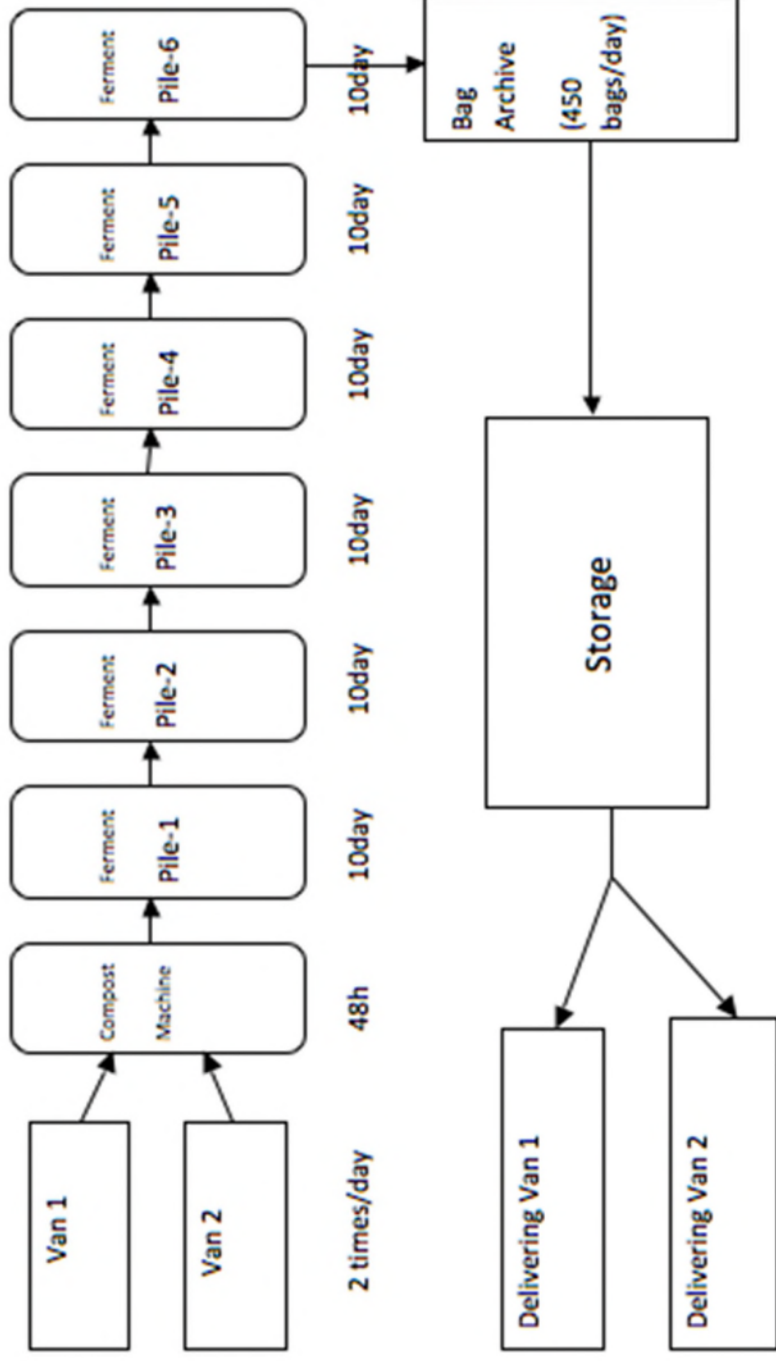


- **Production per year:** 622 tons organic compost (100% utilization capacity)
- **Fermentation process duration:** the fermentation process takes 64 days to transform the mix into organic material ready for packaging.
Note:

Our Business Process



Production Plant



Industrial Compost Machine

This On-Site Organic Waste Composting Machine can efficiently mix and compost organic waste regardless of the moisture content. This fully automated composting machine can be used on-site and is capable of reducing solid waste from food sources, marine products, agriculture resources and sewage sludge into high quality compost in just 24 to 48 hours.

The Machine should be utilized together with an enzyme known to accelerate the decomposing process.

Source: <http://www.weimarbiotech.com/web/biomate.php?select=4>



Weimar Composting Machine (1000kg capacity)

Labor Intensive vs. Capital Intensive

- **Capital Intensive:** the technology used in this process plays a key function of this business plan. The machines used enables an easier production process to elaborate compost in the most efficient way so that production time is maximized without comprising more workforce hours.

Capital Intensive	
Work hours per day	8
Number of shifts	2 (night & day)
Production days per year	311
Capacity of machinery installed	1000 kg. / daily

The Product

- Compost Mix is high in organic matter. Made from composted “organic waste” into a natural compost which provides plants a healthy, sustained growth.
- This multi-purpose soil amendment can be used when planting trees & shrubs, in landscape and flower beds, in fruit and vegetable gardens, or any time high organic matter sources are needed.
- As an example:



Source:
Ecoscraps

Price of the Product

- The prices will reflect the higher quality of the product. Due to the origin of the organic garbage (canteens and restaurants), rich in proteins, its content in nitrogen and sulphur will be higher as usual. For this reason the product is more nutritive to the soils, so the customer needs require a smaller quantity to obtain optimal results.
- Organic Mix (1kg.) = 1,00
- Organic Mix (2kg.) = 2,00
- Organic Mix (5kg.) = 5,00

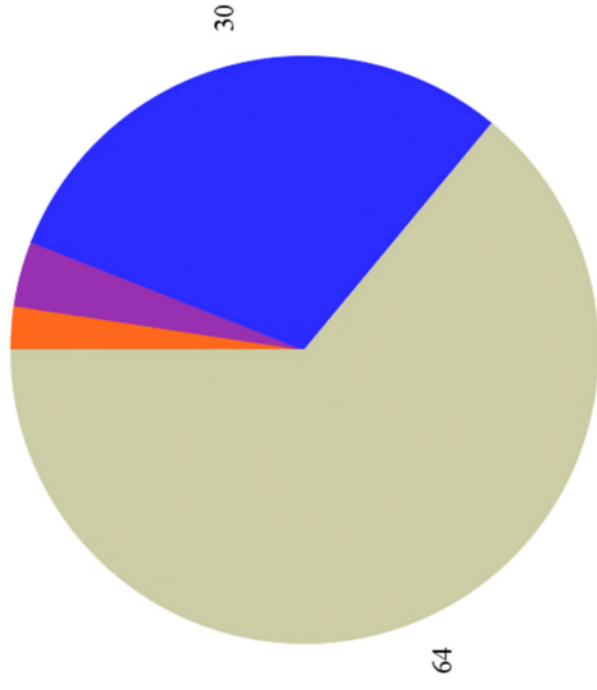
III. Market Description

- The Demand for Bio fertilizer is increasing due to stress on reducing environmental pollution and motive of reducing the use of chemical fertilizers.
- The global bio fertilizers market is dominated by Europe and Latin American countries like Argentina, which is a part of ROW together accounting for 80% of the market revenue. Asia-Pacific is estimated to be the fastest growing region in terms of revenue. Growth is particularly high in emerging countries such as China, India due to the rising awareness among the population triggered by government promotion. The rate of production of bio fertilizers has also increased due to the favorable policies designed by government in various countries.
- There are 560 potential selling points in the area of Köln including great surfaces such Ikea ,Bauhaus or obi and supermarkets such Lidl, Aldi and Rewe and around 400 flowers shops and garden shops.
- As this compost is locally produced is more ecological friendly and cheaper than most commercial compost coming from overseas.

Market Analysis

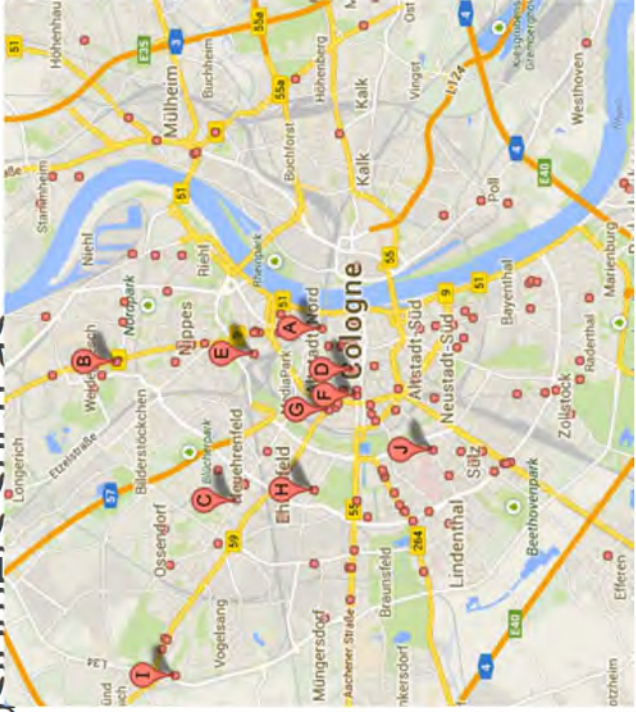
- Usage % of Organic Compost in Cologne Area:

■ Golf camps ■ Football camps ■ Nurseries ■ Landscapers & private owners
2.4 3.6



Potential Clients in Cologne Area

The Compost Mix product is expected to be delivered to a selection of 120 local garden storals in Cologne Area and other potential customers such as:



Approach Example

Dear Arcadia Mall,

We as an enterprise for organic compost production, offer Arcadia Organization, a free service for picking the food waste of your restaurants. In our process we will utilize your waste and convert it as a useful resource for agriculture and sustainable household living practices. The organic waste must be separated from the non-organic at the pick up point from our collaborators. At the end of a fiscal year you will be honored with a sustainable certificate of our company that will enhance the operative actions of Arcadia Mall of as an example of a sustainable organization practice promoter.

Regards,

Esquivel & Alonso

Compost Mix Group GmbH.

IV. Investment

Business Investment						
Item	Description	Unitary Cost	Period	Quantity	Total Cost	
Machinery	Industrial Compost Machine	6,000.000 €	-	4	24,000.000 €	
	Packaging Machine	8,000.000 €	-	2	16,000.000 €	
Vehicles	Ford Transit	24,100.000 €	-	2	48,200.000 €	
	Ford Transit Fahrerdtelle	24,200.000 €	-	2	48,400.000 €	
	Lift Truck (Forklift)	13,000.000 €	-	1	13,000.000 €	
Warehouse	Warehouse Rent (Plus water, ventilation, phone and internet)	-	Annual	-	32,400.000 €	
	Shelves & Pallets	-	Annual	-	1,000.000 €	
	Cleaning materials	-	Annual	-	1,000.000 €	
Office	Work Equipment (gloves, handling devices, shovels, etc)	-	Annual	-	9,000.000 €	
	Computers	1,000.000 €	-	4	4,000.000 €	
	Office equipment (tables, chairs, archive, etc)	-	Annual	-	6,000.000 €	
	Office material (Paper, scanner, printer, etc)	1,000.000 €	Annual	-	1,000.000 €	
Raw Material	Additives (Enzymes)	-	Annual	-	37,320.000 €	
	Packing Bags	0.100 €	Annual	15000	1,500.000 €	
TOTAL					242,820.000 €	

V. Depreciation Costs

Depreciation Rates	Porcentage	Depreciation Cost
Ford Transit Fahrgerdtelle	20%	9,680.000 €
Ford Transit	20%	9,640.000 €
Toyota forklift	20%	2,600.000 €
Industrial Compost machine	10%	2,400.000 €
Packaging machine	10%	3,200.000 €
Informatics	25%	1,000.000 €
Furniture	10%	1,200.000 €
TOTAL		27,520.000 €

Note: the depreciation rates are regulated by law

Depreciation Costs

The company plans to utilize 4 machines for the organic compost production.

- Cost: 60.000 € / each
- Depreciation Rate: 10%

- Source: http://www.worldwide-tax.com/germany/ger_reduc.asp



Weimar Composting Machine (500 kg /day capacity)

Packaging Machine: Model TSE-G-5

- Cost: 8.000 €
- Depreciation Rate: 10%
- Speed: 3-15bags/min (depending on the weight)
- **At a medium speed (6 bags/minute), the machine can pack 1.080 bags in 3 hours**
- Power: 380V; 2.2KW



Source: http://www.alibaba.com/product-gs/751664868/agricultural_organic_fertilizer_packaging_machines.html?s=p

Depreciation Costs: Vehicles

2 FORD TRANSIT FAHRGESTELLE: 24.200 €

2 FORD TRANSIT: 24.100 €

Depreciation Rate: 20% / year



Night Shift: food waste
collection

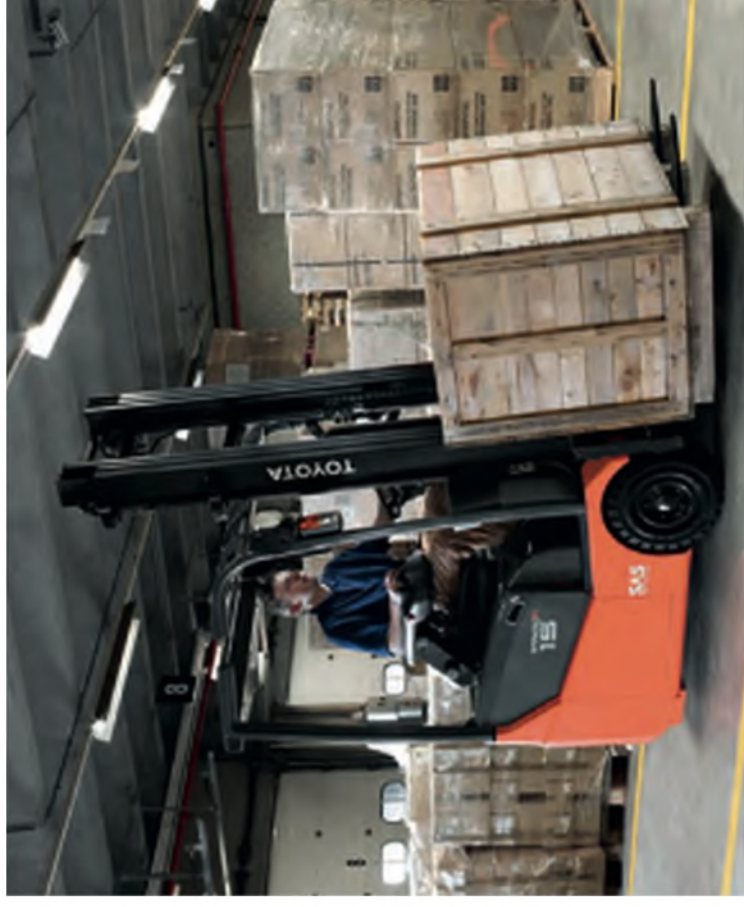


Day Shift: sales vehicle

Forklift: Elektro-Gabelstapler: Toyota Traigo

24

- Cost: 13.000€
- Power: 1,2 kW/hr
- Weight capability: 1.5 ton
- Height capability: 6.5 m.
- Depreciation cost: 20%



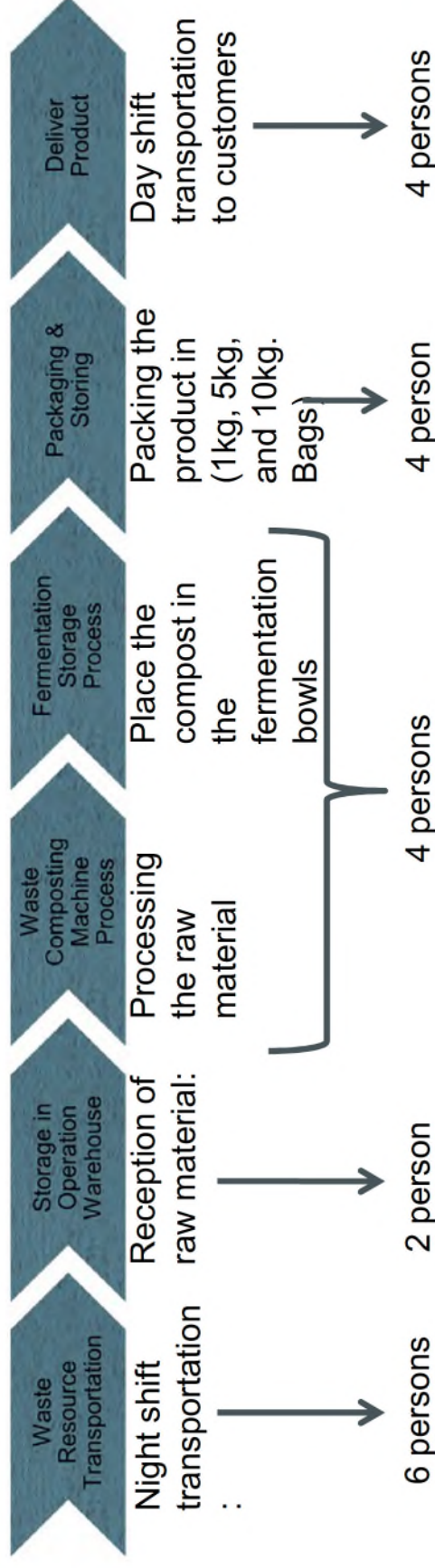
Source: <http://www.toyota-forklifts.de/De/Products/electric-counterbalanced-trucks/toyota-traigo-24/Pages/Default.aspx>

Labor Costs

Labor Costs									
	Quantity	Hours Worked			Salary		Insurance		
		Daily	Weekly	Monthly	Monthly	Annual	Monthly	Annual	
Strategy	1	8	40	160	3,333.333 €	40,000.000 €	76.833 €	922.000 €	
Sales & Marketing	1	8	40	160	2,916.667 €	35,000.000 €	76.833 €	922.000 €	
Logistics & Production Admin.	1	8	40	160	2,916.667 €	35,000.000 €	76.833 €	922.000 €	
Drivers	4	8	40	160	2,333.333 €	28,000.000 €	76.833 €	922.000 €	
Driver Assistants	6	8	40	160	1,750.000 €	21,000.000 €	76.833 €	922.000 €	
Specialized Forklift Driver	1	8	40	160	2,333.333 €	28,000.000 €	76.833 €	922.000 €	
Compost Machine	2	8	40	160	2,333.333 €	28,000.000 €	76.833 €	922.000 €	
Packaging Machine	1	8	40	160	2,333.333 €	28,000.000 €	76.833 €	922.000 €	
Warehouse Assitants	2	8	40	160	1,750.000 €	21,000.000 €	76.833 €	922.000 €	
Cleaning Assistant	1	8	40	160	1,750.000 €	21,000.000 €	76.833 €	922.000 €	
Maintenance	1	0	0	10	70.000 €	840.000 €	76.833 €	922.000 €	
Q&A	1	0	0	2	400.000 €	4,800.000 €	76.833 €	922.000 €	
TOTAL	22	80	400	1612	24,220.000 €	290,640.000 €	922.000 €	11,064.000 €	

Annual Salary + Insurance	301,704.000 €
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Process Workforce



Total process
Workforce:
22 persons

Note: one certified contractor will be hired monthly to make Quality Assurance checks to our compost products.

Consumption Costs

Raw Material & Utilities	
Raw Material	Annual Cost
Garbage (free)	0.000 €
Additive (Enzyme)	37,320.000 €
Packing	
Organic Pack	1,500.000 €
Utilities	
Gasoline	22,204.000 €
Energy	27,662.000 €
TOTAL	88,686.000 €

Utilities Costs		
	Monthly Costs	Yearly Costs
Ford Transit Fahrgerdtelle Gasoline	925 €	11,102 €
Ford Transit Gasoline	925 €	11,102 €
Total Gasoline		22,204 €
Warehouse Energy Cost	108 €	1,290 €
Forklift Cargo / Machines (Compost & packaging energy)	2,198 €	26,372 €
Total Energy		27,662 €
Total Utility Costs		49,866 €

Financing Costs

Financing Costs of the Business Plan				
Year	Balance of Debt	Interest Rate (5%)	Interest Cost Paid	Repayment/Paying back loan
1	145,692.000 €	5%	7,284.600 €	14,569.200 €
2	131,122.800 €	5%	6,556.140 €	14,569.200 €
3	116,553.600 €	5%	5,827.680 €	14,569.200 €
4	101,984.400 €	5%	5,099.220 €	14,569.200 €
5	87,415.200 €	5%	4,370.760 €	14,569.200 €
6	72,846.000 €	5%	3,642.300 €	14,569.200 €
7	58,276.800 €	5%	2,913.840 €	14,569.200 €
8	43,707.600 €	5%	2,185.380 €	14,569.200 €
9	29,138.400 €	5%	1,456.920 €	14,569.200 €
10	14,569.200 €	5%	728.460 €	14,569.200 €
Total Interest Paid			40,065.300 €	
Total Repayment				145,692.000 €

Total Investment	242,820.000 €
40% Own Capital Funds (Shareholders)	97,128.000 €
60% Bank Loan	145,692.000 €
Interest Rate	5%

Self Costs (Over 5 years)

Utilization Capacity (%)	60.0%	75.0%	80.0%	85.0%	90.0%
Quantity Produced (Organic Compost Tons)	373.2	466.5	497.6	528.7	559.8
Costs	Year 1	Year 2	Year 3	Year 4	Year 5
Depreciation Costs	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €
Financing Costs	7,284.60 €	6,556.14 €	5,827.68 €	5,099.22 €	4,370.76 €
Labor Costs	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €
Raw Material & Utilities	53,211.60 €	66,514.50 €	70,948.80 €	75,383.10 €	79,817.40 €
Warehouse Rent	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €
Total Self Costs	424,320.20 €	436,894.64 €	440,600.48 €	444,306.32 €	448,012.16 €

Self Costs (Over 10 years)

Costs	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Depreciation Costs										
Machinery										
Industrial Compost Machine	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €	2,400.00 €
Packaging Machine	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €	3,200.00 €
Vehicles										
Ford Transit	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €	9,640.00 €
Ford Transit Fahrerdtelle	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €	9,680.00 €
Lift Truck (Forklift)	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €	2,600.00 €
Office Equipment										
Informatics	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €	1,000.00 €
Furniture	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €	1,200.00 €
Industrial Warehouse Rent										
	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €
Financing Costs										
Bank Loan Payment + Interest %	7,284.60 €	6,556.14 €	5,827.68 €	5,099.22 €	4,370.76 €	3,642.30 €	2,913.84 €	2,185.38 €	1,456.92 €	728.46 €
Labor Costs										
Salary (Including Q&A and maintenance + insurance)	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €
Consumption Costs										
Raw Material										
Waste food (free)	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €
Additive (Enzyme)	22,392.00 €	27,990.00 €	29,856.00 €	31,722.00 €	33,588.00 €	34,334.40 €	35,454.00 €	36,200.40 €	36,573.60 €	37,320.00 €
Packing										
Organic Pack	900.00 €	1,125.00 €	1,200.00 €	1,275.00 €	1,350.00 €	1,380.00 €	1,425.00 €	1,455.00 €	1,470.00 €	1,500.00 €
Utilities										
Energy (Machines & Warehouse)	16,597.20 €	20,746.50 €	22,129.60 €	23,512.70 €	24,895.80 €	25,449.04 €	26,278.90 €	26,832.14 €	27,108.76 €	27,662.00 €
Gasoline (Vehicles)	13,322.40 €	16,653.00 €	17,763.20 €	18,873.40 €	19,983.60 €	20,427.68 €	21,093.80 €	21,537.88 €	21,759.92 €	22,204.00 €
TOTAL	424,320.20 €	436,894.64 €	440,600.48 €	444,306.32 €	448,012.16 €	449,057.42 €	450,989.54 €	452,034.80 €	452,193.20 €	453,238.46 €

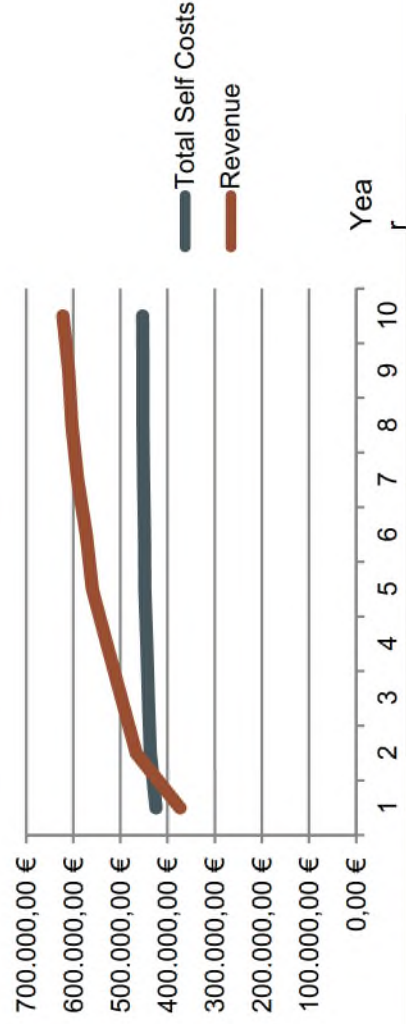
VI. Revenue

Revenue for Business Plan: "Organic Compost Mix"

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Utilization Capacity	60%	75%	80%	85%	90%	92%	95%	97%	98%	100%
Quantity Produced (Tonnes)	373.20	466.50	497.60	528.70	559.80	572.24	590.90	603.34	609.56	622.00
Raw Material & Utilities Cost	53,211.60 €	66,514.50 €	70,948.80 €	75,383.10 €	79,817.40 €	81,591.12 €	84,251.70 €	86,025.42 €	86,912.28 €	88,686.00 €
Enzyme	22,392.00 €	27,990.00 €	29,856.00 €	31,722.00 €	33,588.00 €	34,334.40 €	35,454.00 €	36,200.40 €	36,573.60 €	37,320.00 €
Electricity (Machines & Warehouse)	16,597.20 €	20,746.50 €	22,129.60 €	23,512.70 €	24,895.80 €	25,449.04 €	26,278.90 €	26,832.14 €	27,108.76 €	27,662.00 €
Gasoline	13,322.40 €	16,653.00 €	17,763.20 €	18,873.40 €	19,983.60 €	20,427.68 €	21,093.80 €	21,537.88 €	21,759.92 €	22,204.00 €
Packing	900.00 €	1,125.00 €	1,200.00 €	1,275.00 €	1,350.00 €	1,380.00 €	1,425.00 €	1,455.00 €	1,470.00 €	1,500.00 €

Variable Costs (Raw Material)	53,211.60 €	66,514.50 €	70,948.80 €	75,383.10 €	79,817.40 €	81,591.12 €	84,251.70 €	86,025.42 €	86,912.28 €	88,686.00 €
Labor Cost (As fixed cost)	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €
Total Self Costs	424,320.20 €	436,894.64 €	440,600.48 €	444,306.32 €	448,012.16 €	449,057.42 €	450,989.54 €	452,034.80 €	452,193.20 €	453,238.46 €
Revenue	373,200.00 €	466,500.00 €	497,600.00 €	528,700.00 €	559,800.00 €	572,240.00 €	590,900.00 €	603,340.00 €	609,560.00 €	622,000.00 €

Organic Mix Quantity (kg.)	Price
1000	1,000 €



VII. Cash flow (Over 5 years)

	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	373,200.00 €	466,500.00 €	497,600.00 €	528,700.00 €	559,800.00 €
Depreciation Costs	29,720.000 €	29,720.000 €	29,720.000 €	29,720.000 €	29,720.000 €
Financing Costs	7,284.60 €	6,556.14 €	5,827.68 €	5,099.22 €	4,370.76 €
Labor Costs	301,704.000 €	301,704.000 €	301,704.000 €	301,704.000 €	301,704.000 €
Raw Materials	53,211.60 €	66,514.50 €	70,948.80 €	75,383.10 €	79,817.40 €
Warehouse Rent	32,400.000 €	32,400.000 €	32,400.000 €	32,400.000 €	32,400.000 €
Loss Carried Forward		-51,120.20 €	-21,514.84 €		
Profit Before tax	-51,120.20 €	-21,514.84 €	35,484.68 €	84,393.68 €	111,787.84 €
TAX (40%)	0.00 €	0.00 €	14,193.87 €	33,757.47 €	44,715.14 €
Profit after Tax	-51,120.20 €	-21,514.84 €	21,290.81 €	50,636.21 €	67,072.70 €
Cash Flow (net profit + depreciation)	-21,400.20 €	8,205.16 €	51,010.81 €	80,356.21 €	96,792.70 €
Repayment Credit	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €
Dividend	-35,969.40 €	-6,364.04 €	36,441.61 €	65,787.01 €	82,223.50 €

Tax: 40%

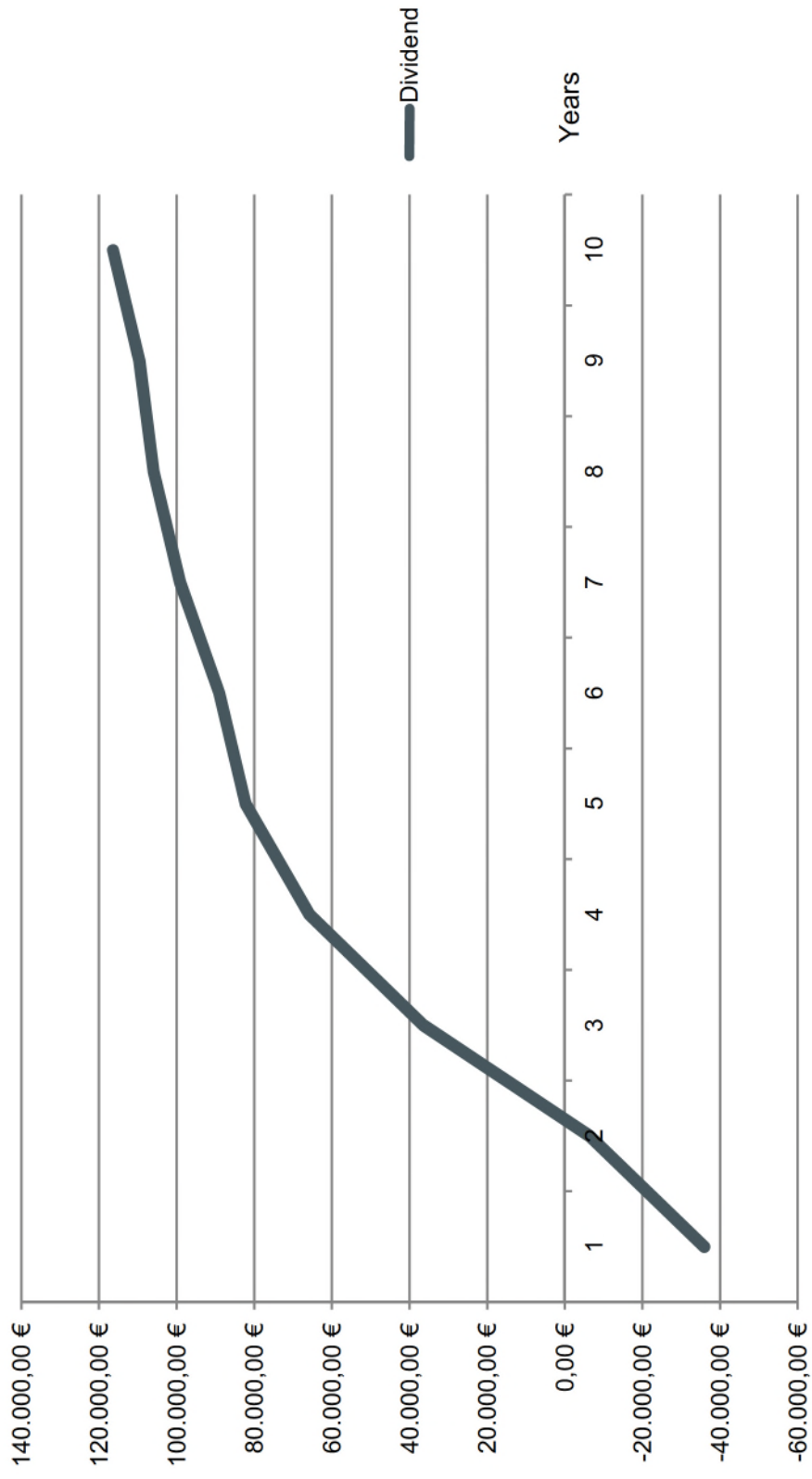
Cash Flow (Over 10 years)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Revenue	373,200.00 €	466,500.00 €	497,600.00 €	528,700.00 €	559,800.00 €	572,240.00 €	590,900.00 €	603,340.00 €	609,560.00 €	622,000.00 €
Depreciation Costs	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €	29,720.00 €
Financing Costs	7,284.60 €	6,556.14 €	5,827.68 €	5,099.22 €	4,370.76 €	3,642.30 €	2,913.84 €	2,185.38 €	1,456.92 €	728.46 €
Labor Costs	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €	301,704.00 €
Raw Materials	53,211.60 €	66,514.50 €	70,948.80 €	75,383.10 €	79,817.40 €	81,591.12 €	84,251.70 €	86,025.42 €	86,912.28 €	88,686.00 €
Warehouse Rent	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €	32,400.00 €
Loss Carried Forward		-51,120.20 €	-21,514.84 €							
Profit Before tax	-51,120.20 €	-21,514.84 €	35,484.68 €	84,393.68 €	111,787.84 €	123,182.58 €	139,910.46 €	151,305.20 €	157,366.80 €	168,761.54 €
TAX (40%)	0.00 €	0.00 €	14,193.87 €	33,757.47 €	44,715.14 €	49,273.03 €	55,964.18 €	60,522.08 €	62,946.72 €	67,504.62 €
Profit after Tax	-51,120.20 €	-21,514.84 €	21,290.81 €	50,636.21 €	67,072.70 €	73,909.55 €	83,946.28 €	90,783.12 €	94,420.08 €	101,256.92 €
Cash Flow (net profit + depreciation)	-21,400.20 €	8,205.16 €	51,010.81 €	80,356.21 €	96,792.70 €	103,629.55 €	113,666.28 €	120,503.12 €	124,140.08 €	130,976.92 €
Repayment Credit	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €	14,569.20 €
Dividend	-35,969.40 €	-6,364.04 €	36,441.61 €	65,787.01 €	82,223.50 €	89,060.35 €	99,097.08 €	105,933.92 €	109,570.88 €	116,407.72 €

Net Dividend over 10 years

662,188.63 €

Dividend



VIII. Conclusion

- This business plan shows viability of making profit from a sustainable business in Cologne area. This company attacks a resource management problem of the world, as well as producing a product that helps the fertilization of soils for plant growth.
- In the 3rd year of business, the company starts having positive profit after tax.

IX. References

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