

MODEL FOR ESTIMATING VALUE ADDED OF BEECHWOOD PRODUCTS



CRP Racionalna raba lesa listavcev
s poudarkom na bukovini

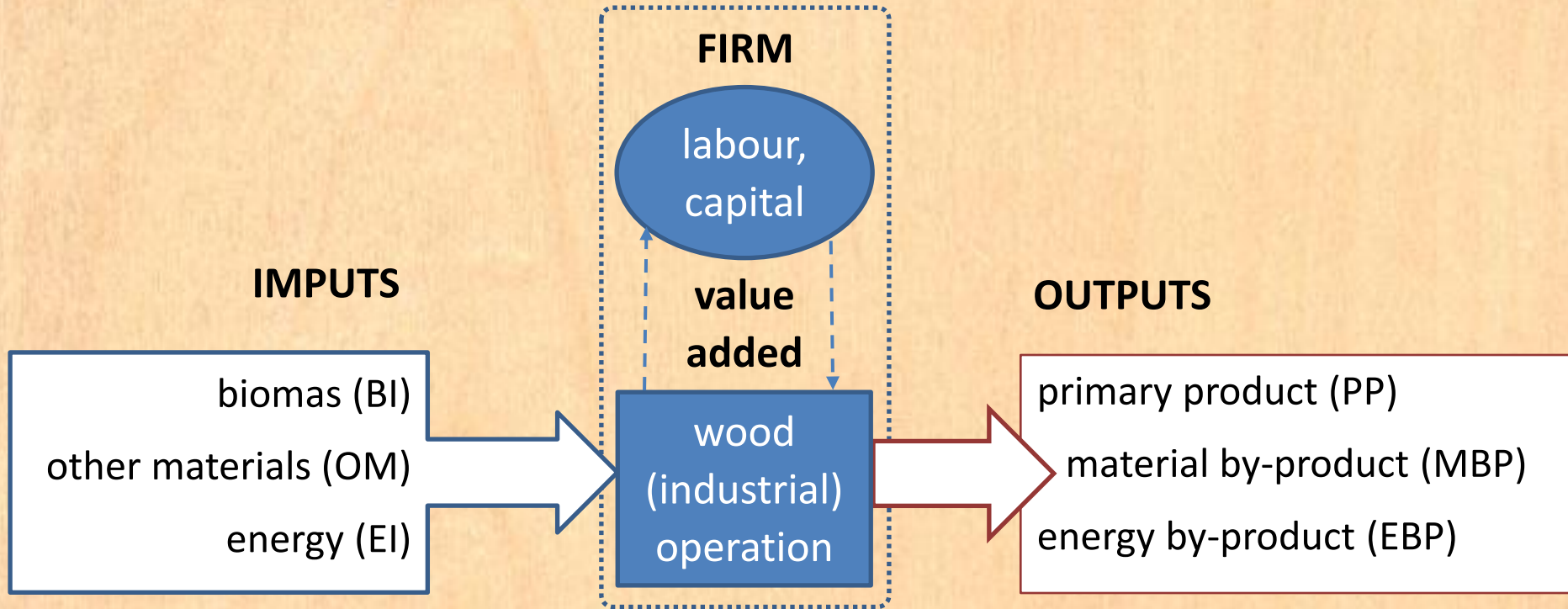
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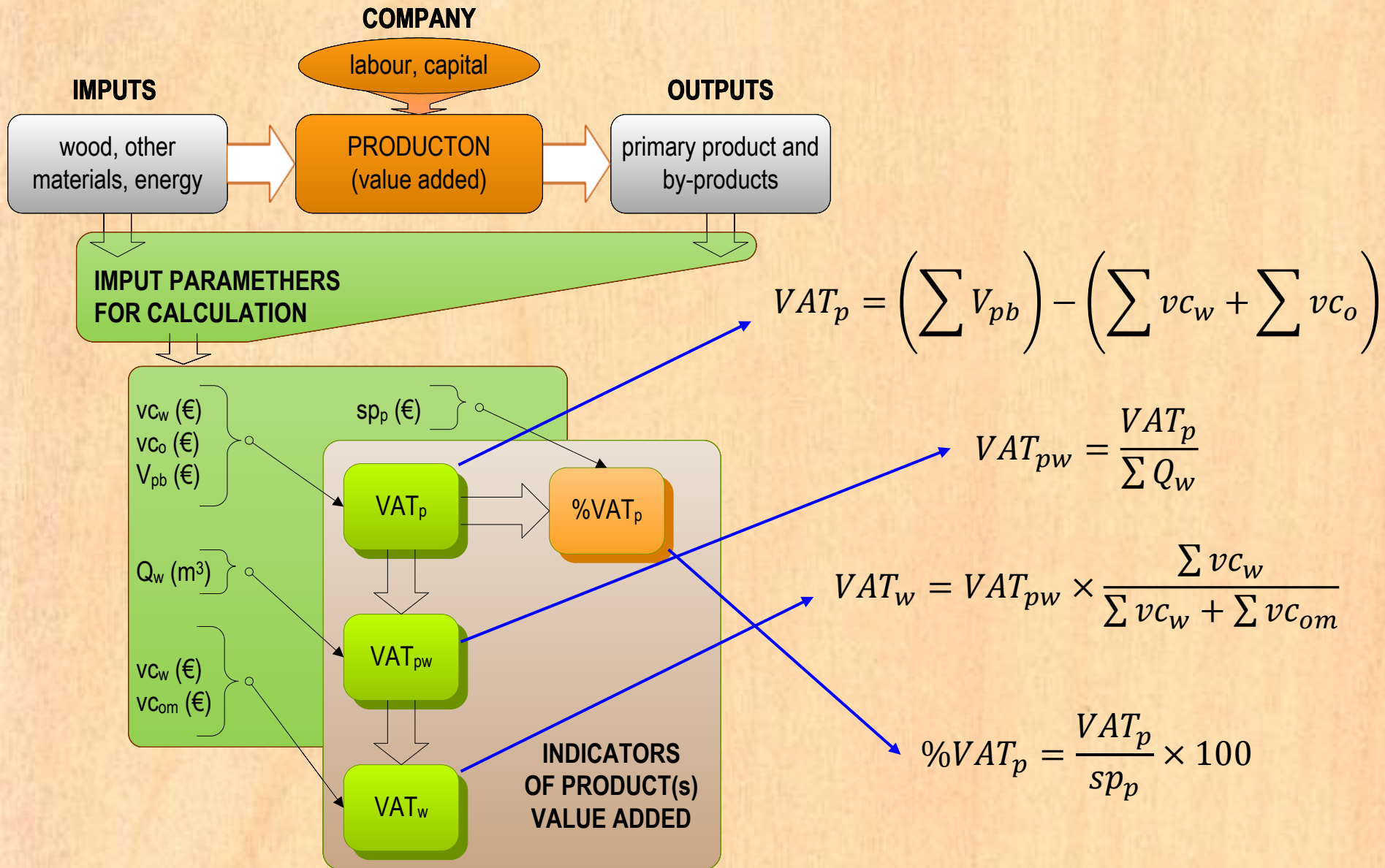
METHOD



Sathre and Gustavsson, 2009

$$VAT = (V_{PP} + V_{MBP} + V_{EBP}) - (VC_{BI} + VC_{OI} + VC_{EI})$$

Development of model for calculate VAT



Template for data collection

Product:								
INPUT								
WOOD and other BIOMAS					OTHER materials and/or ENERGY			
Input material	units	Q_w	p_w	vc_w	units	Q_o	p_o	vc_o
				0.00 €				0.00 €
				0.00 €				0.00 €
				0.00 €				0.00 €
Total				0.00 €				0.00 €

OUTPUT					
PRODUCT and BY-PRODUCTS					
Output product	Category of product	units	Q_{pb}	sp_{pb}	V_{pb}
	primary product		1		0.00 €
	by-product				0.00 €
					0.00 €
Total					0.00 €

CASE: Added value at production



for 1 m³ of beech **sawn wood**

$$VAT_p = 48,30 \text{ €}$$

$$VAT_{pw} = 34,50 \text{ €/m}^3$$

$$VAT_w = 32,60 \text{ €/m}^3 \xrightarrow{-19\%}$$

$$\%VAT_p = 33\% \xrightarrow{+94\%}$$



for 1 m³ of beech **chips**

$$VAT_p = 10,48 \text{ €}$$

$$VAT_{pw} = 28,81 \text{ €/m}^3$$

$$VAT_w = 26,53 \text{ €/m}^3$$

$$\%VAT_p = 64\%$$

CONCLUSIONS

VAT can not be compared between different products therefore we calculate:

- VAT_{pw} on quantity of used wood
- VAT_w on share of value of used wood
- $\%VAT_p$ in the sp

VAT is important indicator for business decisions, but we need other indicators as well.



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