# Worldwide Paper Company

In January 2016, Bob Prescott, the controller for the Blue Ridge Mill, was considering the addition of a new on-site longwood woodyard. The addition would have two primany benefits; to eliminate the need to purchase shortwood from an outside supplier and create the opportunity to sell shortwood on the open market as a new market for Worldwide Paper Company (WPC). Now the new woodyard would allow the Blue Ridge Mill not only to reduce its operating costs but also to increase its revenues. The proposed woodyard utilized new technology that allowed tree-length logs, called longwood, to be processed directly, whereas the current process required shortwood, which had to be purchased from the Shenandoah Mill. This nearby mill, owned by a competitor, had excess capacity that allowed it to produce more shortwood than it needed for its own pulp production. The excess was sold to several different mills, including the Blue Ridge Mill. Thus adding the new longwood equipment would mean that Prescott would no longer need to use the Shenandoah Mill as a shortwood supplier and that the Blue Ridge Mill would instead compete with the Shenandoah Mill by selling on the shortwood market. The question for Prescott was whether these expected benefits were enough to justify the \$18 million capital outlay plus the incremental investment in working capital over the six-year life of the investment.

Construction would start within a few months, and the investment outlay would be spent over two calendar years: \$16 million in 2016 and the remaining \$2 million in 2017. When the new woodyard began operating in 2017, it would significantly reduce the operating costs of the mill. These operatings savings would come mostly from the difference in the cost of producing shortwood on-site versus beying it on the open market and were estimated to be \$2.0 million for 2017 and \$3.5 million per year thereafter.

Prescott also planned on taking advantage of the excess production capacity afforded by the new facility by selling shortwood on the open market as soon as possible. For 2017, he expected to show revenues of approximately \$4 million, as the facility came on-line and began to break into the new market. He expected shortwood sales to reach \$10 million in 2018 and continue at the \$10 million level through 2022. Prescott

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# **Worldwide Paper Company Case**

**M Woodhall** 

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