

5.1 Closing and Opening Stock Calculation

Particulars		Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock								
Agri Input			-	-	-	-	-	-
Trading		1,312,394	1,561,749	1,832,758	2,126,964	2,446,009	2,791,640	2,791,640
Grain Processing		241,583	297,752	364,746	437,695	517,027	603,198	603,198
Horticulture Processing		-	-	-	-	-	-	-
Total		1,553,977	1,859,500	2,197,504	2,564,659	2,963,036	3,394,839	3,394,839
Closing Stock								
Agri Input	5%	-	-	-	-	-	-	-
Trading	3%	1,312,394	1,561,749	1,832,758	2,126,964	2,446,009	2,791,640	3,165,720
Grain Processing	3%	241,583	297,752	364,746	437,695	517,027	603,198	696,694
Horticulture Processing	0%	-	-	-	-	-	-	-
Total		1,553,977	1,859,500	2,197,504	2,564,659	2,963,036	3,394,839	3,862,414

Closing Stock is an amount of unsold stock lying in your business on a given date. In simple words, it's the inventory which is still in your business waiting to be sold for a given period. The closing stock can be in various forms such as raw materials, in-process goods (WIP) or finished goods

Assumption:

- 1 Closing stock of each facility is 5%

5.2 Working Capital Calculation

Sr. No.	Particulars	Duration (In days)	Amount (Rs.)							
			Y1	Y2	Y3	Y4	Y5	Y6	Y7	
A	Accounts Receivables (Debtors)									
1	Agri Input	14	-	-	-	-	-	-	-	-
2	Custom Hiring	0	-	-	-	-	-	-	-	-
3	Cleaning & Grading	14	1,829,534	2,236,559	2,625,646	3,048,050	3,506,131	4,002,400	4,539,531	
4	Dal Mill	14	470,726	608,401	745,826	895,473	1,058,220	1,235,003	1,426,819	
5	Warehouse	14	-	-	-	-	-	-	-	-
6	Processing Unit - Horti Commodity	14	-	-	-	-	-	-	-	-
	Subtotal		2,300,260	2,844,960	3,371,472	3,943,524	4,564,351	5,237,403	5,966,349	
B	Closing Stock		1,553,977	1,859,500	2,197,504	2,564,659	2,963,036	3,394,839	3,862,414	
	Total		3,854,237	4,704,460	5,568,976	6,508,183	7,527,387	8,632,242	9,828,764	
C	Accounts Payable & Accrued Expenses (Creditors)									
1	Agri Input	7	-	-	-	-	-	-	-	-
2	Custom Hiring	7	-	-	-	-	-	-	-	-
3	Cleaning & Grading	7	823,344	1,004,948	1,179,751	1,369,522	1,575,320	1,798,274	2,039,586	
4	Dal Mill	7	151,001	190,776	233,735	280,625	331,620	387,012	447,115	
5	Warehouse	7	-	-	-	-	-	-	-	-
	Processing Unit - Horti Commodity	7	-	-	-	-	-	-	-	-
	Total		974,345	1,195,725	1,413,487	1,650,147	1,906,940	2,185,286	2,486,700	
D	Working Capital		2,879,891	3,508,736	4,155,490	4,858,036	5,620,448	6,446,956	7,342,063	
	Own Contribution	25%	719,973							

Working capital, also known as net working capital (NWC), is the difference between a company's current assets, such as accounts receivable (customers' unpaid bills), and inventories of raw materials and finished goods, and its current liabilities, such as accounts payable. This sheet provides the requirement of working capital for running business

Assumption:

- 1 Company has to give credit for sale at 14 Days
- 2 Company will receive credit from suppliers for 7 days
- 3 25 % of Working Capital will be financed by the company and balance 75% from bank finance at 12% rate of interest