

8.1 Cash Flow Statement for the Project

Sr. Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1 Total Revenue							
Total Revenue	59,971,071	74,172,163	87,899,097	102,813,293	118,999,162	136,546,584	155,551,251
2 Equity/ Share capital	5,723,239						
Reinvestment							
3 Smart Grant -in-Aid	30,000,000						
4 Long Term Loan	15,029,396						
5 Increase in Short Term Loan	2,159,919	1,348,817	646,754	702,546	762,412	826,508	895,108
6 Increase in Account Payable	974,345	221,379	217,762	236,660	256,793	278,347	301,414
Sub Total (A)	113,857,969	75,742,359	88,763,613	103,752,500	120,018,366	137,651,439	156,747,772
Cash Outflow (Rs.)							
1 Capital Expenditure							
a Land and Building	15,357,084						
b Machinery and Equipment	33,924,624						
c Furniture & Fixture	200,000						
d It Infrastructure	350,954						
e Vehicle	-						
f Preliminary Expenses	200,000						
2 Operational Expenditure							
a Variable Cost	50,805,150	62,348,492	73,703,227	86,043,377	99,433,284	113,947,072	129,663,657
b Fixed Cost	1,344,000	1,411,200	1,481,760	1,555,848	1,633,640	1,715,322	1,801,089
3 Loan Repayment							
LTL - Principal	1,299,687	2,844,163	3,204,874	3,611,332	4,069,340	-	-
LTL - Interest	1,771,412	1,494,508	1,133,797	727,338	269,331	-	-
STL - Principal							
STL - Interest	259,190	421,048	498,659	582,964	674,454	773,635	881,048
4 Tax	-	691,233	1,577,118	2,492,273	3,448,811	4,392,585	5,310,336
Increase in Bill Receivable	2,300,260	544,699	526,513	572,051	620,828	673,052	728,946
Increase in Closing Stock	1,553,977	305,524	338,003	367,155	398,377	431,803	467,576
Sub Total (B)	109,366,338	70,060,867	82,463,951	95,952,340	110,548,064	121,933,469	138,852,651
Net Cash Flow (A-B)	4,491,631	5,681,492	6,299,661	7,800,160	9,470,302	15,717,970	17,895,121
Opening Cash and Bank		4,491,631	10,173,123	16,472,784	24,272,944	33,743,247	49,461,217
Cumulative Cash Balance	4,491,631	10,173,123	16,472,784	24,272,944	33,743,247	49,461,217	67,356,338

A projected cash flow statement is used to evaluate cash inflows and outflows to determine when, how much, and for how long cash deficits or surpluses will exist for a farm business during an upcoming time period.