

मा. बाळासाहेब ठाकरे कृषि व्यवसाय व
ग्रामीण परिवर्तन (स्मार्ट) प्रकल्प

सविस्तर प्रकल्प अहवाल

Business Calculator

सादरकर्ते

वटेश्वर फार्मर प्रोड्युसर कंपनी लि.,

मु. पो. घर नं१४९२ ., नेर, तालुका:- जालना,

जिल्हा:- जालना महाराष्ट्र , - ४३१२०३.

1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	2,22,11,536	60%	1,33,26,922
2	Machinery and Equipment	72,29,557	60%	43,37,734
3	Furniture and Fixture	5,10,000	60%	3,06,000
4	IT & It Infrastructure	1,15,500	60%	69,300
5	Vehicle	-	60%	-
6	Preliminary Expenses	2,70,000	60%	1,62,000
7	Working Capital	2,59,667		
Total		3,05,96,260		1,82,01,956

Total Project Costs means the costs incurred or to be incurred by a FPC in connection with or incidental to the Construction and acquisition of assets including preoprtative expenditure , design, construction and Working Capital

1.2 Means of Finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project		1,82,01,956
2	Bank Finance - Long Term Loan (= Total Project Cost- Smart Grant - Own Contribution)		-
3	Own Contribution (=Fixed Assets*20%)+Working Capital)	40%	1,23,94,304
Total			3,05,96,260

This sheet provide details of how total project cost will raised

1.3 Financial Indicators

Sr. No.	Financial ratio	Estimated	Result	Permissible limit
1	Break Even Point (BEP)	40.92%	Project Viable	BEP shall be less than 50%
2	Avg. Return on Capital Employed Average (ROCE)	14.42%	Project Viable	RoCE for the project shall be more than 12%
3	Internal Rate of Return (IRR)	12.20%	Project Viable	The project internal rate of return shall be more than 12%
4	Net present value (at a discount rate of 10 per cent)	23,25,516	NPV is high and positive at a conservative project life of 5 years	With a discount rate of 10% and a span of 7 operational years, the NPV should be positive
5	Payback period	4.84	Project Viable	The Pack Back Period (Project/ Equity) shall be less than 7 years
6	Debt Service Coverage Ratio (DSCR)	#DIV/0!	Project Viable	DSCR shall be more than 2 for better performing project.

2.1

Land and Building

Sr. No.	Particular	Unit	No. of Unit	Rate per unit	Amount (Rs.)
1	Land	Sq. ft.			Lease or owned
2	Cleaning & Greeding Plant Unit		1	96,79,111	96,79,111
3	1000 MT Warehouse Building Unit		1	1,19,12,616	1,19,12,616
4	Common Washroom Facility		1	6,19,809	6,19,809
					-
Total					2,22,11,536

This Sheet provide details of land and various construction, including area, rate per unit and total amount

2.2

Machinery and Equipment

Sr. No.	Description	Capacity	No. Required	Rate	Amount (Rs.)	Total HP
A	Custom Hiring		1		-	
					-	
					-	
	Subtotal				-	-
B	Dal Mill Unit					
					-	0
					-	
	Subtotal				-	-
C	Cleaning & Grading					
1	Online Seed Processing Unit	4 TPH	1	29,12,763	29,12,763	32
2	63 KVA Dist, Transfarormer	63 KVA	1	9,76,391	9,76,391	
3	40 KWP, Solar System	40 KWP	1	25,91,225	25,91,225	
4	Electrification (11KV Pin Type Line)		1	4,39,791	4,39,791	
5	Electrification (Pole Mounted Dist. Trasformer		1	3,09,387	3,09,387	
					-	
					-	
	Subtotal				72,29,557	32
D	F & V Processing Machainary					
					-	-
					-	-
					-	-
	Subtotal				-	-
Total					72,29,557	32

This Sheet provide details of Plant & Machinery, including Capacity, rate per machine, Power Consumption and total amount

2.3

Furniture and Fixture

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Furniture	1	5,10,000	5,10,000
2				-
				-
Total				5,10,000

This Sheet provide details of furniture and fixture, no.of Quantity, rate per unit and total amount

2.4

IT & It Infrastructure

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Dell Inspiron 3511 - Ci3 11th	1	48,000	48,000
2	Dell Vostro 3681 - Ci3 10th	1	52,000	52,000
3	Printer Canon LBP 2900B	1	15,500	15,500
				-
Total				1,15,500

This Sheet provide details of furniture and fixture, no.of Quantity, rate per unit and total amount

2.5

Vehicle

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
				-
				-
Total				-

This Sheet provide details of vehicles, no.of vehicle, rate per vehicle and total amount

2.6

Preliminary Expenses

Sr. No.	Particular	Amount (Rs.)
1	Chartered Engineer Fees	20,000
2	SMART DPR Fees	25,000
3	Lease Agreement Expenses	1,25,000
4	Other Expenses	1,00,000
Total		2,70,000

Preliminary expenses are considered as prior expenses before the beginning of business or Projects. The eligible amount is 5% of te project cost. Minimum amount is Rs.500000/- and maximum amount is Rs.2000000/-

3.1 Schedule of General Admin Expenses (Fixed)

100% 105.00% 110.25% 115.76% 121.55% 127.63% 134.01%

Particulars	Unit	No.of Unit	Unit Cost	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Manager	No.	1	15,000	1,80,000	1,89,000	1,98,450	2,08,373	2,18,791	2,29,731	2,41,217
Accountant	No.	1	12,000	1,44,000	1,51,200	1,58,760	1,66,698	1,75,033	1,83,785	1,92,974
Watchmen	No.	3	8,000	2,88,000	3,02,400	3,17,520	3,33,396	3,50,066	3,67,569	3,85,948
Telephone and internet Exp	Months	12	1,500	18,000	18,900	19,845	20,837	21,879	22,973	24,122
Office Electricity Exp	Months	12	2,000	24,000	25,200	26,460	27,783	29,172	30,631	32,162
Printing & Stationary	Months	12	2,000	24,000	25,200	26,460	27,783	29,172	30,631	32,162
Land Lease	Months	12	8,333	99,996	1,04,996	1,10,246	1,15,758	1,21,546	1,27,623	1,34,004
Misc.expenses	Months	12	6,000	72,000	75,600	79,380	83,349	87,516	91,892	96,487
Audit and Legal Compliances expenses	Lumsum	1	50,000	50,000	52,500	55,125	57,881	60,775	63,814	67,005
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
Total Admin Expense				8,99,996	9,44,996	9,92,246	10,41,858	10,93,951	11,48,648	12,06,081

if it is related to salary it should multiply by 12 months.

3.2 Depreciation

Particulars	As per companies Act							As per IT Act						
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets														
Building														
Asset Value	2,22,11,536	2,15,07,430	2,08,03,325	2,00,99,219	1,93,95,113	1,86,91,008	1,79,86,902	2,22,11,536	#####	#####	#####	#####	#####	#####
Depreciation	7,04,106	7,04,106	7,04,106	7,04,106	7,04,106	7,04,106	7,04,106	22,21,154	19,99,038	17,99,134	16,19,221	14,57,299	13,11,569	11,80,412
Accumulated Depreciation	7,04,106	14,08,211	21,12,317	28,16,423	35,20,528	42,24,634	49,28,740	22,21,154	42,20,192	60,19,326	76,38,547	90,95,846	#####	#####
Net Fixed Assets	2,15,07,430	2,08,03,325	2,00,99,219	1,93,95,113	1,86,91,008	1,79,86,902	1,72,82,796	1,99,90,382	#####	#####	#####	#####	#####	#####
Plant and Machinery														
Asset Value	72,29,557	67,71,926	63,14,295	58,56,664	53,99,033	49,41,402	44,83,771	72,29,557	61,45,123	52,23,355	44,39,852	37,73,874	32,07,793	27,26,624
Depreciation	4,57,631	4,57,631	4,57,631	4,57,631	4,57,631	4,57,631	4,57,631	10,84,434	9,21,769	7,83,503	6,65,978	5,66,081	4,81,169	4,08,994
Accumulated Depreciation	4,57,631	9,15,262	13,72,893	18,30,524	22,88,155	27,45,786	32,03,417	10,84,434	20,06,202	27,89,705	34,55,683	40,21,764	45,02,933	49,11,927
Net Fixed Assets	67,71,926	63,14,295	58,56,664	53,99,033	49,41,402	44,83,771	40,26,140	61,45,123	52,23,355	44,39,852	37,73,874	32,07,793	27,26,624	23,17,630
Furniture and Electrification														
Asset Value	5,10,000	4,59,000	4,08,000	3,57,000	3,06,000	2,55,000	2,04,000	5,10,000	4,59,000	4,13,100	3,71,790	3,34,611	3,01,150	2,71,035
Depreciation	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	45,900	41,310	37,179	33,461	30,115	27,103
Accumulated Depreciation	51,000	1,02,000	1,53,000	2,04,000	2,55,000	3,06,000	3,57,000	51,000	96,900	1,38,210	1,75,389	2,08,850	2,38,965	2,66,069
Net Fixed Assets	4,59,000	4,08,000	3,57,000	3,06,000	2,55,000	2,04,000	1,53,000	4,59,000	4,13,100	3,71,790	3,34,611	3,01,150	2,71,035	2,43,931
Vehicle														
Asset Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT Infrastructure														
Asset Value	1,15,500	1,03,950	92,400	80,850	69,300	57,750	46,200	1,15,500	69,300	41,580	24,948	14,969	8,981	5,389
Depreciation	11,550	11,550	11,550	11,550	11,550	11,550	11,550	46,200	27,720	16,632	9,979	5,988	3,593	2,156
Accumulated Depreciation	11,550	23,100	34,650	46,200	57,750	69,300	80,850	46,200	73,920	90,552	1,00,531	1,06,519	1,10,111	1,12,267
Net Fixed Assets	1,03,950	92,400	80,850	69,300	57,750	46,200	34,650	69,300	41,580	24,948	14,969	8,981	5,389	3,233
Gross Fixed Asset	3,00,66,593	2,88,42,306	2,76,18,020	2,63,93,733	2,51,69,446	2,39,45,160	2,27,20,873	3,00,66,593	#####	#####	#####	#####	#####	#####
Total Depreciation	12,24,287	12,24,287	12,24,287	12,24,287	12,24,287	12,24,287	12,24,287	34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Accumulated Depreciation	12,24,287	24,48,573	36,72,860	48,97,147	61,21,433	73,45,720	85,70,007	34,02,787	63,97,214	90,37,794	#####	#####	#####	#####
Net Fixed Assets	2,88,42,306	2,76,18,020	2,63,93,733	2,51,69,446	2,39,45,160	2,27,20,873	2,14,96,586	2,66,63,806	#####	#####	#####	#####	#####	#####

Amortization: Straight Line Method (SLM) is used	Depreciation percent	Depreciation percent as per IT Act
Depreciation: Straight Line Method (SLM) is used	SLM	WDV
Land	0.00%	0.00%
Building	3.17%	10.00%
Furniture and Electrification	10.00%	10.00%
IT and Infrastructure	10.00%	40.00%
Vehicle	11.88%	15.00%
Plant and machinery	6.33%	15.00%
Amortization: Straight Line Method (SLM) is used		
Pre-operative or pre-incubation	20%	20%

3.3 Amortization Schedule

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	54,000	54,000	54,000	54,000	54,000	-	-
Total Value		54,000	54,000	54,000	54,000	54,000	-	-

3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	63,08,636	25,56,173	38,31,397	51,46,833	64,89,406	79,58,128	94,40,079
Add Depreciation as per companies Act	34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Less Depreciation as per IT Act	34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Taxable Income	63,08,636	25,56,173	38,31,397	51,46,833	64,89,406	79,58,128	94,40,079
Provision of Taxes	16,40,245	6,64,605	9,96,163	13,38,177	16,87,246	20,69,113	24,54,420

Maximum Tax rate **26%**

This Sheet refer for provision of tax calculation

4.1 Repayment Schedule

Loan Amount (Rs)	-
Interest rate /PA	12%
Loan Tenure in years	7
Moratorium Period (In Months)	6
EMI	Rs. 0.00

Year	Particulars	Opening Balance	Interest	Pricipal Repayment	EMI	Closing Outstanding
Year 1	Month 1	-	-	-	-	-
	Month 2	-	-	-	-	-
	Month 3	-	-	-	-	-
	Month 4	-	-	-	-	-
	Month 5	-	-	-	-	-
	Month 6	-	-	-	-	-
	Month 7	-	-	-	-	-
	Month 8	-	-	-	-	-
	Month 9	-	-	-	-	-
	Month 10	-	-	-	-	-
	Month 11	-	-	-	-	-
	Month 12	-	-	-	-	-
Year 2	Month 13	-	-	-	-	-
	Month 14	-	-	-	-	-
	Month 15	-	-	-	-	-
	Month 16	-	-	-	-	-
	Month 17	-	-	-	-	-
	Month 18	-	-	-	-	-
	Month 19	-	-	-	-	-
	Month 20	-	-	-	-	-
	Month 21	-	-	-	-	-
	Month 22	-	-	-	-	-
	Month 23	-	-	-	-	-
	Month 24	-	-	-	-	-
Year 3	Month 25	-	-	-	-	-
	Month 26	-	-	-	-	-
	Month 27	-	-	-	-	-
	Month 28	-	-	-	-	-
	Month 29	-	-	-	-	-
	Month 30	-	-	-	-	-
	Month 31	-	-	-	-	-
	Month 32	-	-	-	-	-
	Month 33	-	-	-	-	-
	Month 34	-	-	-	-	-
	Month 35	-	-	-	-	-
	Month 36	-	-	-	-	-
Year 4	Month 37	-	-	-	-	-
	Month 38	-	-	-	-	-
	Month 39	-	-	-	-	-
	Month 40	-	-	-	-	-
	Month 41	-	-	-	-	-
	Month 42	-	-	-	-	-
	Month 43	-	-	-	-	-
	Month 44	-	-	-	-	-
	Month 45	-	-	-	-	-
	Month 46	-	-	-	-	-
	Month 47	-	-	-	-	-
	Month 48	-	-	-	-	-
Year 5	Month 49	-	-	-	-	-
	Month 50	-	-	-	-	-
	Month 51	-	-	-	-	-
	Month 52	-	-	-	-	-
	Month 53	-	-	-	-	-

	Month 54	-	-	-	-	-
	Month 55	-	-	-	-	-
	Month 56	-	-	-	-	-
	Month 57	-	-	-	-	-
	Month 58	-	-	-	-	-
	Month 59	-	-	-	-	-
	Month 60	-	-	-	-	-
Year 6	Month 61	-	-	-	-	-
	Month 62	-	-	-	-	-
	Month 63	-	-	-	-	-
	Month 64	-	-	-	-	-
	Month 65	-	-	-	-	-
	Month 66	-	-	-	-	-
	Month 67	-	-	-	-	-
	Month 68	-	-	-	-	-
	Month 69	-	-	-	-	-
	Month 70	-	-	-	-	-
	Month 71	-	-	-	-	-
	Month 72	-	-	-	-	-
Year 7	Month 73	-	-	-	-	-
	Month 74	-	-	-	-	-
	Month 75	-	-	-	-	-
	Month 76	-	-	-	-	-
	Month 77	-	-	-	-	-
	Month 78	-	-	-	-	-
	Month 79	-	-	-	-	-
	Month 80	-	-	-	-	-
	Month 81	-	-	-	-	-
	Month 82	-	-	-	-	-
	Month 83	-	-	-	-	-
	Month 84	-	-	-	-	-

0.00

0.00

This Sheet Provide details of loan repayment schedule. The borrower is able to check how much of the monthly EMI is being allocated towards the repayment of the principal outstanding and interest respectively, depending on the rate of interest and tenure of the loan.

5.1 Closing and Opening Stock Calculation

Particulars		Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock								
Agri Input			-	-	-	-	-	-
Trading			-	-	-	-	-	-
Grain Processing			59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995
Horticulture Processing			-	-	-	-	-	-
Total			59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995
Closing Stock								
Agri Input	5%	-	-	-	-	-	-	-
Trading	5%	-	-	-	-	-	-	-
Grain Processing	3%	59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995	1,32,26,678
Horticulture Processing	5%	-	-	-	-	-	-	-
Total		59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995	1,32,26,678

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	14	-	-	-	-	-	-	-
3	Dal Mill	14	-	-	-	-	-	-	-
4	Cleaning & Grading	10	54,08,360	63,09,773	72,87,684	83,47,817	94,95,241	1,07,36,981	1,20,79,158
5	Warehouse	14	-	-	-	-	-	-	-
6	Processing Unit - Horti Commodity	14	-	-	-	-	-	-	-
	Subtotal		54,08,360	63,09,773	72,87,684	83,47,817	94,95,241	1,07,36,981	1,20,79,158
B	Closing Stock		59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995	1,32,26,678
	Total		1,13,30,515	1,32,18,975	1,52,67,697	1,74,88,678	1,98,92,530	2,24,93,976	2,53,05,836
C	Accounts Payable & Accrued Expenses (Creditors)								
1	Agri Input	7	-	-	-	-	-	-	-
2	Custom Hiring	7	-	-	-	-	-	-	-
3	Dal Mill	7	-	-	-	-	-	-	-
4	Cleaning & Grading	21	1,10,70,848	1,29,15,988	1,49,17,965	1,70,87,861	1,94,37,417	2,19,79,233	2,47,26,637
5	Warehouse	7	-	-	-	-	-	-	-
6	Processing Unit - Horti Commodity	7	-	-	-	-	-	-	-
	Total		1,10,70,848	1,29,15,988	1,49,17,965	1,70,87,861	1,94,37,417	2,19,79,233	2,47,26,637
D	Working Capital		2,59,667	3,02,987	3,49,732	4,00,816	4,55,113	5,14,743	5,79,199
	Own Contribution	100%	2,59,667	3,02,987	3,49,732	4,00,816	4,55,113	5,14,743	5,79,199

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

6.1 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Revenue	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Variable Cost							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	18,64,99,727	22,35,05,128	25,82,17,632	29,58,42,459	33,65,84,384	38,06,60,290	42,83,02,812
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Variable Cost	18,64,99,727	22,35,05,128	25,82,17,632	29,58,42,459	33,65,84,384	38,06,60,290	42,83,02,812
Fixed Cost							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	2,40,000	2,52,000	2,64,600	2,77,830	2,91,722	3,06,308	3,21,623
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Admin Expenses	8,99,996	9,44,996	9,92,246	10,41,858	10,93,951	11,48,648	12,06,081
Total Fixed Cost	11,39,996	11,96,996	12,56,846	13,19,688	13,85,672	14,54,956	15,27,704
Total Cost	18,76,39,723	22,47,02,124	25,94,74,478	29,71,62,147	33,79,70,056	38,21,15,246	42,98,30,516
Profit Before Depreciation ,Interest and Tax	97,65,423	56,04,600	65,25,977	75,33,190	86,06,234	97,84,573	1,10,58,743
Depreciation	34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Amortization	54,000	54,000	54,000	54,000	54,000	-	-
Profit Before Interest and Tax	63,08,636	25,56,173	38,31,397	51,46,833	64,89,406	79,58,128	94,40,079
Interest on Term loan	-	-	-	-	-	-	-
Profit Before Tax	63,08,636	25,56,173	38,31,397	51,46,833	64,89,406	79,58,128	94,40,079
Less. Tax	16,40,245	6,64,605	9,96,163	13,38,177	16,87,246	20,69,113	24,54,420
Profit After Tax	46,68,390	18,91,568	28,35,234	38,08,657	48,02,160	58,89,014	69,85,658
Cumulative Profit	46,68,390	65,59,958	93,95,192	1,32,03,849	1,80,06,009	2,38,95,023	3,08,80,681

Projected Consolidated Profit and Loss account is to give a projection of how much money you will bring in by selling products or services and how much profit you will make from these sales.

7.1 Balancesheet for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ASSETS							
Current Assets							
Cash and Bank Balance	81,25,178	1,30,21,852	1,85,04,920	2,46,48,850	3,15,13,542	3,91,69,371	4,77,09,238
Accounts Receivables	54,08,360	63,09,773	72,87,684	83,47,817	94,95,241	1,07,36,981	1,20,79,158
Other Current Assets	59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995	1,32,26,678
Total Current Assets	1,94,55,692	2,62,40,827	3,37,72,617	4,21,37,527	5,14,06,071	6,16,63,347	7,30,15,074
Gross Fixed Assets	3,00,66,593	2,66,63,806	2,36,69,379	2,10,28,799	1,86,96,443	1,66,33,614	1,48,07,169
Less: Depreciation	34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Net Fixed Assets	2,66,63,806	2,36,69,379	2,10,28,799	1,86,96,443	1,66,33,614	1,48,07,169	1,31,88,504
Preliminary & Pre- operative Expenses	2,16,000	1,62,000	1,08,000	54,000	0	0	0
TOTAL ASSETS	4,63,35,498	5,00,72,206	5,49,09,417	6,08,87,970	6,80,39,685	7,64,70,515	8,62,03,578
LIABILITIES & SHAREHOLDERS EQUITY							
CURRENT LIABILITIES							
Short Term Debt (Working capital loan)	0	0	0	0	0	0	0
Accounts Payable & Accrued Expenses	1,10,70,848	1,29,15,988	1,49,17,965	1,70,87,861	1,94,37,417	2,19,79,233	2,47,26,637
Other Current Liabilities							
Total Current Liabilities	1,10,70,848	1,29,15,988	1,49,17,965	1,70,87,861	1,94,37,417	2,19,79,233	2,47,26,637
Secured Long Term Debt	0	0	0	0	0	0	0
Differed Tax Liabilities							
TOTAL LIABILITIES	1,10,70,848	1,29,15,988	1,49,17,965	1,70,87,861	1,94,37,417	2,19,79,233	2,47,26,637
Share capital	1,23,94,304	1,23,94,304	1,23,94,304	1,23,94,304	1,23,94,304	1,23,94,304	1,23,94,304
Smart Grant -in-Aid	1,82,01,956	1,82,01,956	1,82,01,956	1,82,01,956	1,82,01,956	1,82,01,956	1,82,01,956
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	46,68,390	65,59,958	93,95,192	1,32,03,849	1,80,06,009	2,38,95,023
Profit & Loss) During the Year	46,68,390	18,91,568	28,35,234	38,08,657	48,02,160	58,89,014	69,85,658
Appropriation - Dividend							
Total Reserves	46,68,390	65,59,958	93,95,192	1,32,03,849	1,80,06,009	2,38,95,023	3,08,80,681
TOTAL EQUITY	3,52,64,650	3,71,56,218	3,99,91,452	4,38,00,108	4,86,02,268	5,44,91,283	6,14,76,941
TOTAL LIABILITIES & EQUITY	4,63,35,498	5,00,72,206	5,49,09,417	6,08,87,970	6,80,39,685	7,64,70,515	8,62,03,578
CONTROL TICKER							
(=Liability - Asset)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

A projected balance sheet, also referred to as pro forma balance sheet, lists specific account balances on a business' assets, liabilities and equity for a specified future time. Using a projected balance sheet, financial personnel can present lenders and investors with detailed financial information about planned future asset expansion, making it easier to persuade capital providers to supply the required financing.

8.1 Cash Flow Statement for the Project

Sr.	Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1	Operating Profit							
	Total Revenue	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
2	Equity/ Share capital	1,23,94,304						
	Reinvestment							
3	Grant	1,82,01,956						
4	Long Term Loan	-						
5	Increase in Short Term Loan	-	-	-	-	-	-	-
6	Increase in account rpayable	1,10,70,848	18,45,140	20,01,977	21,69,896	23,49,555	25,41,816	27,47,404
	Sub Total (A)	23,90,72,254	23,21,51,864	26,80,02,431	30,68,65,233	34,89,25,846	39,44,41,635	44,36,36,663
	Cash Outflow (Rs.)							
1	Capital Expenditure							
a	Land and Building	2,22,11,536						
b	Machinery and Equipment	72,29,557						
c	Furniture & Fixture	5,10,000						
d	It Infrastructure	1,15,500						
e	Vehicle	-						
f	Premilinary Expenses	2,70,000						
2	Operational Expenditure							
a	Variable Cost	18,64,99,727	22,35,05,128	25,82,17,632	29,58,42,459	33,65,84,384	38,06,60,290	42,83,02,812
b	Fixed Cost	11,39,996	11,96,996	12,56,846	13,19,688	13,85,672	14,54,956	15,27,704
3	Loan Repayment							
	LTL - Principal	-	-	-	-	-	-	-
	LTL - Interest	-	-	-	-	-	-	-
	STL - Principal							
	STL - Interest	-	-	-	-	-	-	-
4	Tax	16,40,245	6,64,605	9,96,163	13,38,177	16,87,246	20,69,113	24,54,420
5	Increase in account Receivable	54,08,360	9,01,413	9,77,910	10,60,134	11,47,423	12,41,740	13,42,176
6	Increase in Closing Stock	59,22,154	9,87,047	10,70,812	11,60,846	12,56,429	13,59,706	14,69,683
	Sub Total (B)	23,09,47,076	22,72,55,189	26,25,19,363	30,07,21,304	34,20,61,154	38,67,85,805	43,50,96,796
	Net Cash Flow (A-B)	81,25,178	48,96,674	54,83,068	61,43,929	68,64,692	76,55,829	85,39,867
	Opening Cash and Bank	81,25,178	1,30,21,852	1,85,04,920	2,46,48,850	3,15,13,542	3,91,69,371	4,77,09,238
	Cumulative Cash Balance	81,25,178	1,30,21,852	1,85,04,920	2,46,48,850	3,15,13,542	3,91,69,371	4,77,09,238

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

9.1 Internal Rate of Return

Particular	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend		46,68,390.38	18,91,567.89	28,35,233.77	38,08,656.56	48,02,160.30	58,89,014.37	69,85,658.12
Add: Depreciation		34,02,787.15	29,94,426.76	26,40,579.66	23,32,356.93	20,62,828.59	18,26,445.42	16,18,664.68
Add: Preliminary expense written off		54,000.00	54,000.00	54,000.00	54,000.00	54,000.00	0.00	0.00
Net Cash Accrual (A)		81,25,177.53	49,39,994.65	55,29,813.43	61,95,013.49	69,18,988.89	77,15,459.79	86,04,322.80
Initial Investment/ Net Cash Accrual	#####	81,25,177.53	49,39,994.65	55,29,813.43	61,95,013.49	69,18,988.89	77,15,459.79	86,04,322.80
IRR	12.20%							
Present Value Equivalent		0.89	0.79	0.71	0.63	0.56	0.50	0.45
Present Value of Future Inflows		72,41,958.59	39,24,396.09	39,15,434.96	39,09,623.80	38,91,871.79	38,68,128.40	38,44,845.94
Operating Net Cash Inflow					3,05,96,259.56			

Present Capital Outflow

3,05,96,259.56

0.00

The internal rate of return (IRR) is a ratio used in financial analysis to estimate the profitability of potential investments. IRR is a discount rate that makes the net present value (NPV) of all cash flows equal to zero in a discounted cash flow analysis.

9.2 Break even Point

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Gross Receipts							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
Total Receipts	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Total Variable Exp	18,64,99,727	22,35,05,128	25,82,17,632	29,58,42,459	33,65,84,384	38,06,60,290	42,83,02,812
Contribution	1,09,05,419	68,01,595	77,82,822	88,52,878	99,91,907	1,12,39,529	1,25,86,447
Total Fixed exp	45,96,783	42,45,423	39,51,425	37,06,045	35,02,501	32,81,401	31,46,368
BEP	42%	62%	51%	42%	35%	29%	25%

Average BEP **40.92%**

Break-even point (BEP) is a term in accounting that refers to the situation where a company's revenues and expenses were equal within a specific period. It means that there were no net profits or no net losses for the company. The main purpose of break-even analysis is to determine the minimum output that must be exceeded for a business to profit.

9.3 Net Present Value

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend	46,68,390	18,91,568	28,35,234	38,08,657	48,02,160	58,89,014	69,85,658
Add: Depreciation	34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Add. Preliminary exp Written off	54,000	54,000	54,000	54,000	54,000	0	0
Net Cash Accrual (A)	81,25,178	49,39,995	55,29,813	61,95,013	69,18,989	77,15,460	86,04,323
PV Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Disc Cash Flow	73,86,525	40,82,640	41,54,631	42,31,278	42,96,148	43,55,176	44,15,378

Total Discounted Cash Flows 3,29,21,775

Present Value of Outflow 3,05,96,260

NPV 23,25,515.65

Net present value is the present value of the cash flows at the required rate of return of your project compared to your initial investment. If the NPV of a project or investment is positive, it means that the discounted present value of all future cash flows related to that project or investment will be positive.

9.4 Return On Investments

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Profit	46,68,390	18,91,568	28,35,234	38,08,657	48,02,160	58,89,014	69,85,658
Average net profit	4411525.91						
Total Project cost	30596259.56						
ROI	14.42%						

Return on investment (ROI) is a performance measure used to evaluate the efficiency or profitability of an investment

9.5 Payback Period (In years) - Project

Particulars	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Initial Investment	3,05,96,260							
Profit after Tax & Dividend		46,68,390	18,91,568	28,35,234	38,08,657	48,02,160	58,89,014	69,85,658
Add: Depreciation		34,02,787	29,94,427	26,40,580	23,32,357	20,62,829	18,26,445	16,18,665
Add. Preliminary exp Written off		54,000	54,000	54,000	54,000	54,000	-	-
Net Cash Accrual (A)		81,25,178	49,39,995	55,29,813	61,95,013	69,18,989	77,15,460	86,04,323
Cashflow - Initial Investment		(2,24,71,082)	(1,75,31,087)	(1,20,01,274)	(58,06,260)	11,12,728	88,28,188	1,74,32,511

Payback period (in years) - Project

4.84

The payback period refers to the amount of time it takes to recover the cost of an investment

9.6 Debt Service Coverage Ratio (DSCR)

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Operating Income	97,65,423	56,04,600	65,25,977	75,33,190	86,06,234	97,84,573	1,10,58,743
Total	97,65,423	56,04,600	65,25,977	75,33,190	86,06,234	97,84,573	1,10,58,743
Total Annual EMI	-	-	-	-	-	-	-
Debt Service Coverage Ratio (DSCR)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Average DSCR

#DIV/0!

the debt-service coverage ratio (DSCR) is a measurement of a firm's available cash flow to pay current debt obligations. The DSCR shows investors whether a company has enough income to pay its debts.

9.7 Sensitivity Analysis

Quantity Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	20,72,75,404	24,18,22,060	27,93,00,477	31,99,30,104	36,39,05,105	41,14,94,810	46,29,33,722
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	20,72,75,404	24,18,22,060	27,93,00,477	31,99,30,104	36,39,05,105	41,14,94,810	46,29,33,722
Expenditure							
Fixed Cost (Excl. of Depreciation, Amort)	11,39,996	11,96,996	12,56,846	13,19,688	13,85,672	14,54,956	15,27,704
Variable Cost	19,58,24,714	22,35,05,128	25,82,17,632	29,58,42,459	33,65,84,384	38,06,60,290	42,83,02,812
Total Operational Expenses	19,69,64,710	22,47,02,124	25,94,74,478	29,71,62,147	33,79,70,056	38,21,15,246	42,98,30,516
Net Income	1,03,10,694	1,71,19,936	1,98,25,999	2,27,67,957	2,59,35,049	2,93,79,564	3,31,03,206

Cost Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Expenditure							
Fixed Cost (Excl. of Depreciation, Amort)	11,39,996	11,96,996	12,56,846	13,19,688	13,85,672	14,54,956	15,27,704
Variable Cost	19,58,24,714	23,46,80,385	27,11,28,514	31,06,34,582	35,34,13,603	39,96,93,304	44,97,17,953
Total Operational Expenses	19,69,64,710	23,58,77,380	27,23,85,359	31,19,54,270	35,47,99,275	40,11,48,260	45,12,45,656
Net Income	4,40,436	(55,70,657)	(63,84,905)	(72,58,933)	(82,22,985)	(92,48,442)	(1,03,56,397)

Quantity Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	18,75,34,889	21,87,91,387	25,27,00,432	28,94,60,570	32,92,47,476	37,23,04,828	41,88,44,796
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	18,75,34,889	21,87,91,387	25,27,00,432	28,94,60,570	32,92,47,476	37,23,04,828	41,88,44,796
Expenditure							
Fixed Cost (Excl. of Depreciation, Amort	11,39,996	11,96,996	12,56,846	13,19,688	13,85,672	14,54,956	15,27,704
Variable Cost	17,71,74,741	21,23,29,872	24,53,06,751	28,10,50,336	31,97,55,165	36,16,27,275	40,68,87,671
Total Operational Expenses	17,83,14,737	21,35,26,868	24,65,63,596	28,23,70,024	32,11,40,837	36,30,82,231	40,84,15,375
Net Income	92,20,152	52,64,520	61,36,836	70,90,546	81,06,639	92,22,597	1,04,29,421

Cost Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Cleaning & Grading	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Expenditure							
Fixed Cost (Excl. of Depreciation, Amort	11,39,996	11,96,996	12,56,846	13,19,688	13,85,672	14,54,956	15,27,704
Variable Cost	17,71,74,741	21,23,29,872	24,53,06,751	28,10,50,336	31,97,55,165	36,16,27,275	40,68,87,671
Total Operational Expenses	17,83,14,737	21,35,26,868	24,65,63,596	28,23,70,024	32,11,40,837	36,30,82,231	40,84,15,375
Net Income	1,90,90,409	1,67,79,856	1,94,36,858	2,23,25,313	2,54,35,454	2,88,17,587	3,24,73,884

Sensitivity analysis is a financial model that determines how target variables are affected based on changes in Quantity or cost variance known as input variables. Here it is assume 5% (+,-) while calculating sensitivity analysis

10.4 Quantity of Marketable Surplus Produce Considered for Processing Business							
Particulars	45%	50%	55%	60%	65%	70%	75%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Toor	9339	10377	11415	12453	13490	14528	15566
Soybean	3459	3843	4228	4612	4996	5381	5765
Maize	29013	32237	35461	38684	41908	45132	48355
Jawar	1038	1153	1268	1384	1499	1614	1730
Harbara	3425	3805.3	4185.9	4566.4	4946.9	5327.5	5708.0
Wheat	13559	15066.1	16572.7	18079.3	19585.9	21092.5	22599.1

10.5 Crop-wise Area Considered for Agri Input Service Centre							
Particulars	65%	70.0%	75.0%	80.0%	85.0%	90.0%	95.0%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Toor	0	0	0	0	0	0	0
Soybean	0	0	0	0	0	0	0
Maize	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0

Assumptions:

- 1 30% of total produce of the cluster will be trade in first year and it will increase every year by 5 %
- 2 10% of total produce of the cluster will be Process in first year and it will increase every year by 5 %
- 3 65% of total land of members is considered for Agri input service centre business

Facility 2 - Grain Processing Unit - Cleaning & Grading Unit

13.1 Producers/ Capacity Utilization

Capacity 40 Qtls P Hour
 No. of Hours 8

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	187	208	229	249	270	291	312
Toor	9339	10377	11415	12453	13490	14528	15566
Soybean	3459	3843	4228	4612	4996	5381	5765
Maize	29013	32237	35461	38684	41908	45132	48355
Jawar	1038	1153	1268	1384	1499	1614	1730
Harbara	3425	3805	4186	4566	4947	5327	5708
Wheat	13559	15066	16573	18079	19586	21092	22599
Total Quantity to be Processed	59834	66482	73130	79778	86426	93075	99723
Job Work (50%)	0%	0%	0%	0%	0%	0%	0%
Quantity for Processing and Trading for PC	100%	100%	100%	100%	100%	100%	100%
Job Work (50%)	-	-	-	-	-	-	-
Quantity for Processing (100%)							
Toor	9,339	10,377	11,415	12,453	13,490	14,528	15,566
Soybean	3,459	3,843	4,228	4,612	4,996	5,381	5,765
Maize	29,013	32,237	35,461	38,684	41,908	45,132	48,355
Jawar	1,038	1,153	1,268	1,384	1,499	1,614	1,730
Harbara	3,425	3,805	4,186	4,566	4,947	5,327	5,708
Wheat	13,559	15,066	16,573	18,079	19,586	21,092	22,599
Total Quantity to be Processed	59834	66482	73130	79778	86426	93075	99723
Output (KG)							
Toor	9153	10170	11187	12204	13220	14237	15254
Soybean	3390	3767	4143	4520	4896	5273	5650
Maize	28433	31592	34751	37911	41070	44229	47388
Jawar	1017	1130	1243	1356	1469	1582	1695
Harbara	3151	3501	3851	4201	4551	4901	5251
Wheat	12610	14011	15413	16814	18215	19616	21017
Total Quantity For Sales	57754	64171	70588	77006	83421	89838	96255

Packaging (In Kg)	In KG
Toor	100
Soybean	100
Maize	50
Jawar	25
Harbara	25
Wheat	30

13.2 Facility 2 - Profit and loss of Grain Processing Unit - Cleaning & Grading Unit

100% 105.00% 110.25% 115.76% 121.55% 127.63% 134.01%

Particulars	Unit	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue									
Pulses									
Toor	100 Kg	6600	5,85,97,506	6,83,63,757	7,89,60,139	9,04,45,251	10,28,73,691	11,63,27,033	13,08,68,525
Soybean	100 Kg	6500	2,13,73,950	2,49,38,482	2,87,99,081	3,29,90,692	3,75,21,803	4,24,31,595	4,77,38,562
Maize	50 Kg	1260	6,95,01,625	8,10,84,659	9,36,52,242	10,72,76,702	12,20,26,505	13,79,83,098	15,52,30,283
Jawar	25 Kg	525	20,71,629	24,16,901	27,91,520	31,97,559	36,37,224	41,12,861	46,26,968
Harbara	30 Kg	1450	1,77,27,526	2,06,81,457	2,38,86,463	2,73,60,265	3,11,21,732	3,51,90,945	3,95,89,274
Wheat	25 Kg	690	2,81,32,910	3,28,21,468	3,79,11,009	4,34,24,868	4,93,95,336	5,58,54,288	6,28,35,647
Revenue			19,74,05,146	23,03,06,724	26,60,00,454	30,46,95,337	34,65,76,291	39,18,99,819	44,08,89,259
Expenses									
Variable Cost									
Toor	Quintals	5,900	5,51,02,575	6,42,86,337	7,42,50,720	8,50,50,824	9,67,45,313	10,93,96,623	12,30,71,201
Soybean	Quintals	5,900	2,04,08,361	2,38,09,755	2,75,00,267	3,15,00,305	3,58,31,597	4,05,17,268	4,55,81,926
Maize	Quintals	2,175	6,31,03,665	7,36,20,943	8,50,32,189	9,74,00,507	11,07,93,077	12,52,81,402	14,09,41,578
Jawar	Quintals	1,550	16,08,456	18,76,532	21,67,394	24,82,651	28,24,016	31,93,310	35,92,474
Harbara	Quintals	4,500	1,54,11,647	1,79,80,255	2,07,67,194	2,37,87,877	2,70,58,710	3,05,97,157	3,44,21,801
Wheat	Quintals	1,750	2,37,29,044	2,76,83,884	3,19,74,886	3,66,25,779	4,16,61,823	4,71,09,908	5,29,98,646
Oil (Liters)	2	100	11,96,672	13,96,118	16,12,516	18,47,064	21,01,035	23,75,786	26,72,759
Daily Labour	10	300	5,60,940	6,54,430	7,55,867	8,65,811	9,84,860	11,13,650	12,52,856
Electricity Charges	190.976	8	2,85,670	3,33,281	3,84,940	4,40,931	5,01,559	5,67,148	6,38,041
Loading/Unloading Charges		10	11,96,672	13,96,118	16,12,516	18,47,064	21,01,035	23,75,786	26,72,759
Packaging Exp		20	23,10,160	26,95,182	31,12,931	35,65,763	40,55,950	45,86,343	51,59,636
Transportation Charges		65	75,08,020	87,59,342	1,01,17,025	1,15,88,729	1,31,81,837	1,49,05,616	1,67,68,818
Add: Opening Stock				59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995
Less: Closing Stock			59,22,154	69,09,202	79,80,014	91,40,860	1,03,97,289	1,17,56,995	1,32,26,678
Total Variable Cost			18,64,99,727	22,35,05,128	25,82,17,632	29,58,42,459	33,65,84,384	38,06,60,290	42,83,02,812
Fixed Cost									
Machine Operator	1	20,000	2,40,000	2,52,000	2,64,600	2,77,830	2,91,722	3,06,308	3,21,623
Fixed Cost			2,40,000	2,52,000	2,64,600	2,77,830	2,91,722	3,06,308	3,21,623
Total expenses			18,67,39,727	22,37,57,128	25,84,82,232	29,61,20,289	33,68,76,105	38,09,66,597	42,86,24,435
Operating Profit			1,06,65,419	65,49,595	75,18,222	85,75,048	97,00,185	1,09,33,221	1,22,64,824