

1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	7,506,700	60%	4,504,020
2	Machinery and Equipment	4,600,550	60%	2,760,330
3	Furniture and Fixture	150,000	60%	90,000
4	IT & It Infrastructure	150,000	60%	90,000
5	Transport vehical (Refer van and other)	-	60%	-
6	Preliminary Expenses	200,000	60%	120,000
7	Working Capital	674,076		
	Total	13,281,326		7,564,350

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 preoptative expenditure , design, construction and Working Capital

1.2 Means of Finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project		7,564,350
2	Bank Finance - Long Term Loan	20%	2,481,450
3	Own Contribution		3,235,526
	Total		13,281,326

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)	43.27%	Project Viable	BEP shall be less than 60% <60%
2	Avg. Return on Capital Employed Average (ROCE)	22.17%	Project Viable	RoCE for the project shall be more than 20% >20%
3	Internal Rate of Return (IRR)	14.38%	Project Viable	The project internal rate of return shall be more than 12% >12%
4	Net present value (at a discount rate of 10 per cent)	2,520,813	NPV is high and positive at a conservative project life of 7 years	With a discount rate of 10% and a span of 7 operational years, the NPV should be positive Positive
5	Payback period	4.9i	Project Viable	The Pack Back Period (Project/ Equity) shall be less than 7 years <7 years
6	Debt Service Coverage Ratio (DSCR)	2.20	Project Viable	DSCR shall be more than 2 for better performing project. >2

M/s. Mitesh M. J. [Signature]
H.No. 10 [Signature]
Pawar [Signature]
Opp. Science College, NANDED-2.

Amortization Straight Line Method (SLM) is used
 Depreciation: Straight Line Method (SLM) is used
 Land
 Building
 Furniture and Electrification
 IT and Infrastructure
 Vehicle
 Plant and machinery
 Amortization: Straight Line Method (SLM) is used
 Pre-operative or pre-incubation

	SLM	WDB	Companies Act IT Act
	0.00%	0.00%	
	3.17%	10.00%	
	10.00%	10.00%	
	10.00%	40.00%	
	11.85%	15.00%	
	8.33%	15.00%	
	20%	20%	

3.3 Amortization Schedule

Year	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Value	40,000	40,000	40,000	40,000	40,000	40,000	40,000

3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBIT	856,779	1,394,811	2,584,165	3,588,172	4,740,297	6,005,728	7,340,888
Add Depreciation as per Companies Act	559,177	559,177	559,177	559,177	559,177	559,177	559,177
Less Depreciation as per IT Act	1,315,783	1,311,873	1,140,377	994,930	830,189	697,972	589,372
Taxable Income	900,173	842,115	1,003,165	1,152,419	1,469,285	1,856,933	2,210,693
Provision of Taxes	250,047	219,062	310,423	318,681	418,170	520,681	639,824
Maximum Tax rate	28%						

This Sheet refer the provision of tax calculation

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4.1 Repayment Schedule

Loan Amount (Rs) 2,481,450
 Interest rate /PA [Redacted]
 Loan Tenure in years [Redacted]
 Moratorium Period (In Months) [Redacted]
 EMI Rs. 45,968.56

Year	Particulars	Opening Balance	Interest	Principlal Repayment	EMI	Closing Outstanding
Year 1	Month 1	2,481,450	24,815	-	24,815	2,481,450
	Month 2	2,481,450	24,815	-	24,815	2,481,450
	Month 3	2,481,450	24,815	-	24,815	2,481,450
	Month 4	2,481,450	24,815	-	24,815	2,481,450
	Month 5	2,481,450	24,815	-	24,815	2,481,450
	Month 6	2,481,450	24,815	-	24,815	2,481,450
	Month 7	2,481,450	24,815	21,154	45,969	2,460,296
	Month 8	2,460,296	24,603	21,366	45,969	2,438,930
	Month 9	2,438,930	24,389	21,579	45,969	2,417,351
	Month 10	2,417,351	24,174	21,795	45,969	2,395,556
	Month 11	2,395,556	23,956	22,013	45,969	2,373,543
	Month 12	2,373,543	23,735	22,233	45,969	2,351,310
Year 2	Month 13	2,351,310	23,513	22,455	45,969	2,328,854
	Month 14	2,328,854	23,289	22,680	45,969	2,306,174
	Month 15	2,306,174	23,062	22,907	45,969	2,283,268
	Month 16	2,283,268	22,833	23,136	45,969	2,260,132
	Month 17	2,260,132	22,601	23,367	45,969	2,236,764
	Month 18	2,236,764	22,368	23,601	45,969	2,213,164
	Month 19	2,213,164	22,132	23,837	45,969	2,189,327
	Month 20	2,189,327	21,893	24,075	45,969	2,165,251
	Month 21	2,165,251	21,653	24,316	45,969	2,140,935
	Month 22	2,140,935	21,409	24,559	45,969	2,116,376
	Month 23	2,116,376	21,164	24,805	45,969	2,091,571
	Month 24	2,091,571	20,916	25,053	45,969	2,066,518
Year 3	Month 25	2,066,518	20,665	25,303	45,969	2,041,215
	Month 26	2,041,215	20,412	25,556	45,969	2,015,659
	Month 27	2,015,659	20,157	25,812	45,969	1,989,847
	Month 28	1,989,847	19,898	26,070	45,969	1,963,777
	Month 29	1,963,777	19,638	26,331	45,969	1,937,446
	Month 30	1,937,446	19,374	26,594	45,969	1,910,852
	Month 31	1,910,852	19,109	26,860	45,969	1,883,992
	Month 32	1,883,992	18,840	27,129	45,969	1,856,863
	Month 33	1,856,863	18,569	27,400	45,969	1,829,463
	Month 34	1,829,463	18,295	27,674	45,969	1,801,789
	Month 35	1,801,789	18,018	27,951	45,969	1,773,838
	Month 36	1,773,838	17,738	28,230	45,969	1,745,608
Year 4	Month 37	1,745,608	17,456	28,512	45,969	1,717,096
	Month 38	1,717,096	17,171	28,798	45,969	1,688,298
	Month 39	1,688,298	16,883	29,086	45,969	1,659,213
	Month 40	1,659,213	16,592	29,376	45,969	1,629,836
	Month 41	1,629,836	16,298	29,670	45,969	1,600,166
	Month 42	1,600,166	16,002	29,967	45,969	1,570,199
	Month 43	1,570,199	15,702	30,267	45,969	1,539,933
	Month 44	1,539,933	15,399	30,569	45,969	1,509,363
	Month 45	1,509,363	15,094	30,875	45,969	1,478,488
	Month 46	1,478,488	14,785	31,184	45,969	1,447,305
	Month 47	1,447,305	14,473	31,496	45,969	1,415,809
	Month 48	1,415,809	14,158	21,810	45,969	1,383,999

M/s. Mitesh M. [Redacted] Associates
 H No. 103 B, [Redacted] Nagar,
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 Opp Science College, [Redacted]-2.

Year 5	Month 60	1,383,906	13,840	32,129	45,969	1,351,870
	Month 61	1,351,870	13,519	32,450	45,969	1,319,420
	Month 62	1,319,420	13,194	32,774	45,969	1,286,646
	Month 63	1,286,646	12,868	33,103	45,969	1,253,544
	Month 64	1,253,544	12,533	33,433	45,969	1,220,111
	Month 65	1,220,111	12,201	33,767	45,969	1,186,343
	Month 66	1,186,343	11,863	34,105	45,969	1,152,238
	Month 67	1,152,238	11,527	34,446	45,969	1,117,792
	Month 68	1,117,792	11,178	34,791	45,969	1,083,001
	Month 69	1,083,001	10,830	35,139	45,969	1,047,863
	Month 70	1,047,863	10,479	35,490	45,969	1,012,373
	Month 71	1,012,373	10,124	35,845	45,969	976,528
Year 6	Month 72	976,528	9,765	36,203	45,969	940,325
	Month 73	940,325	9,403	36,565	45,969	903,759
	Month 74	903,759	9,038	36,931	45,969	866,828
	Month 75	866,828	8,668	37,300	45,969	829,528
	Month 76	829,528	8,295	37,673	45,969	791,855
	Month 77	791,855	7,919	38,050	45,969	753,805
	Month 78	753,805	7,538	38,431	45,969	715,374
	Month 79	715,374	7,154	38,815	45,969	676,559
	Month 80	676,559	6,766	39,203	45,969	637,357
	Month 81	637,357	6,374	39,595	45,969	597,762
	Month 82	597,762	5,978	39,991	45,969	557,771
	Month 83	557,771	5,577	40,391	45,969	517,380
Year 7	Month 84	517,380	5,174	40,795	45,969	476,585
	Month 85	476,585	4,766	41,203	45,969	435,382
	Month 86	435,382	4,354	41,615	45,969	393,768
	Month 87	393,768	3,938	42,031	45,969	351,737
	Month 88	351,737	3,517	42,451	45,969	309,285
	Month 89	309,285	3,092	42,876	45,969	266,410
	Month 90	266,410	2,664	43,304	45,969	223,105
	Month 91	223,105	2,231	43,738	45,969	179,368
	Month 92	179,368	1,794	44,175	45,969	135,193
	Month 93	135,193	1,352	44,617	45,969	90,576
	Month 94	90,576	906	45,063	45,969	45,513
	Month 95	45,513	455	45,513	45,969	0

1252884.77

2481450.00

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 outstanding and interest respectively, depending on the rate of interest and tenure of the loan.

Assumption:

1. Rate of Interest assumed as 12%
2. Moratorium Period 6 Months

M/s. [Signature] Associates

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5.2 Working Capital Calculation

Sl. No.	Particulars	Duration (in days)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
A Accounts Receivables (Debitors)									
1	Agro Input	14			46,325	50,951	51,499	56,174	58,282
2	Customs Home	14	44,014	66,214	1,802,661	2,130,502	2,486,207	2,872,391	5,260,924
3	Clearing Grading	14	1,125,299	1,591,194	654,608	869,639	1,085,856	1,331,442	1,598,875
4	Crushing Grading	14	287,828	465,607	27,402	30,371	33,348	35,246	37,206
5	Warehouses	14	22,093	25,648	2,886	3,141	4,272	5,778	7,429
6	Processing Unit - Hort. Commodity	14	2,492	2,618	2,886	3,141	4,272	5,778	7,429
Subtotal									
			1,930,227	2,640,741	2,515,883	3,075,694	3,663,394	4,391,003	4,995,213
B Closing Stock									
			1,855,945	3,193,398	2,977,058	3,611,083	4,305,207	5,087,637	5,874,481
Total									
			3,889,172	4,434,139	5,512,941	6,688,866	7,968,601	9,358,640	10,867,694
C Accounts Payable & Accrued Expenses (Creditors)									
1	Agro Input	7			12,639	13,231	13,934	14,631	15,362
2	Custom Home	7	11,464	12,057	857,837	1,013,231	1,183,071	1,366,872	1,564,366
3	Crushing Grading	7	559,622	714,496	283,710	373,247	471,028	577,634	695,756
4	Clearing Grading	7	124,120	201,854	3,679	3,863	4,239	4,672	5,142
5	Warehouses	7	1,137	1,404	(2,172)	(2,814)	(3,615)	(4,512)	(5,481)
Processing Unit - Hort. Commodity									
			(6,676)	(2,497)	1,155,693	1,492,398	1,679,474	1,962,382	2,279,087
Total									
			692,666	929,308	4,357,248	5,286,388	6,297,087	7,396,387	8,588,612
D Working Capital									
			2,696,306	3,894,751	4,357,248	5,286,388	6,297,087	7,396,387	8,588,612
Own Contribution									
			674,076						

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 clear provide net working capital for running business.

- Assumptions:
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.

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6.1 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue							
Facility 1 - Cleaning Grading	30,602,600	39,143,495	46,997,959	53,540,011	61,818,774	74,886,562	85,799,083
Facility 2 - Processing Unit- Cleaning Grading	7,504,098	12,145,824	17,061,355	22,438,075	28,309,814	34,712,631	41,684,956
Facility 3 - Warehouse	576,000	642,600	714,420	791,816	875,165	918,923	964,869
Facility 4 - Custom Hiring	1,147,500	1,204,875	1,265,119	1,328,375	1,394,793	1,464,533	1,537,760
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	65,000	68,250	75,246	87,106	111,378	150,630	193,588
Total Revenue	39,895,204	53,205,044	66,114,099	80,185,383	95,509,924	112,133,280	130,180,255
Variable Cost							
Facility 1 - Cleaning Grading	29,180,283	37,255,570	44,730,057	52,858,854	61,688,706	71,269,396	81,653,933
Facility 2 - Processing Unit- Cleaning Grading	6,471,959	10,525,269	14,793,464	19,462,167	24,560,755	30,120,547	36,174,917
Facility 3 - Warehouse	174,000	182,700	191,835	201,427	211,498	222,073	233,177
Facility 4 - Custom Hiring	597,750	627,638	659,019	691,970	726,569	762,897	801,042
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	(295,970)	(130,224)	(113,237)	(94,591)	(73,797)	(50,688)	(25,083)
Total Variable Cost	36,128,022	48,460,952	60,261,139	73,119,827	87,113,731	102,324,226	118,837,986
Fixed Cost							
Facility 1 - Cleaning Grading	432,000	453,600	476,280	500,094	525,099	551,354	578,921
Facility 2 - Processing Unit- Cleaning Grading	240,000	252,000	264,600	277,830	291,722	306,308	321,623
Facility 3 - Warehouse	120,000	126,000	132,300	138,915	145,861	153,154	160,811
Facility 4 - Custom Hiring	360,000	378,000	396,900	416,745	437,582	459,461	482,434
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Admin Expenses	622,000	653,100	685,755	720,043	756,045	793,847	833,539
Total Fixed Cost	1,774,000	1,862,700	1,955,835	2,053,627	2,156,308	2,264,123	2,377,330
Total Cost	37,902,022	50,323,652	62,216,974	75,173,454	89,270,039	104,588,349	121,215,316
Profit Before Depreciation ,Interest and Tax	1,993,182	2,881,391	3,897,125	5,011,929	6,239,885	7,544,930	8,964,939
Depreciation	559,177	559,177	559,177	559,177	559,177	559,177	559,177
Amortization	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Profit Before Interest and Tax	1,394,005	2,282,214	3,297,948	4,412,752	5,640,707	6,985,753	8,405,762
Interest on Term loan	537,226	687,401	753,582	824,380	899,910	980,025	1,064,876
Profit Before Tax	856,779	1,594,813	2,544,365	3,588,372	4,740,797	6,005,728	7,340,886
Corpor. Tax	(25,947)	219,002	510,423	819,681	1,151,790	1,508,901	1,879,834
Profit After Tax	882,726	1,375,816	2,033,942	2,768,691	3,388,997	4,497,227	5,461,052
Cumulative Profit	882,726	2,248,536	4,292,479	7,061,170	10,650,267	15,147,494	20,608,536

Presented 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 make from these sales.

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7.1 Balancesheet for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ASSETS							
Current Assets							
Cash and Bank Balance	2,025,840	3,716,036	6,028,245	9,034,504	12,815,308	17,412,564	22,915,433
Accounts Receivables							
Other Current Assets							
Total Current Assets	2,025,840	3,716,036	6,028,245	9,034,504	12,815,308	17,412,564	22,915,433
Gross Fixed Assets							
Gross Fixed Assets	12,407,250	11,848,073	11,288,896	10,729,718	10,170,541	9,611,364	9,052,187
Less: Depreciation	559,177	559,177	559,177	559,177	559,177	559,177	559,177
Net Fixed Assets	11,848,073	11,288,896	10,729,718	10,170,541	9,611,364	9,052,187	8,493,010
Preliminary & Pre-operative Expenses							
Preliminary & Pre-operative Expenses	160,000	120,000	80,000	40,000	0	0	0
TOTAL ASSETS	14,033,912	15,124,931	16,837,963	19,245,045	22,426,672	26,464,750	31,408,433
LIABILITIES & SHAREHOLDERS EQUITY							
CURRENT LIABILITIES							
Short Term Debt (Working capital loan)							
Accounts Payable & Accrued Expenses							
Other Current Liabilities							
Total Current Liabilities	0	0	0	0	0	0	0
Secured Long Term Debt	2,351,310	2,066,518	1,745,608	1,383,999	976,528	517,380	0
Differed Tax Liabilities							
TOTAL LIABILITIES	2,351,310	2,066,518	1,745,608	1,383,999	976,528	517,380	0
Share capital							
Share capital	3,235,526	3,235,526	3,235,526	3,235,526	3,235,526	3,235,526	3,235,526
Smart Grant -in-Aid	7,564,350	7,564,350	7,564,350	7,564,350	7,564,350	7,564,350	7,564,350
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	882,726	2,258,536	4,292,479	7,061,170	10,650,267	15,147,494
Profit & Loss During the Year	882,726	1,375,810	2,033,942	2,768,691	3,589,097	4,497,227	5,461,062
Appropriation - Dividend							
Total Reserves	882,726	2,258,536	4,292,479	7,061,170	10,650,267	15,147,494	20,608,556
TOTAL EQUITY	11,682,602	13,058,413	15,092,355	17,861,046	21,450,144	25,947,371	31,408,433
TOTAL LIABILITIES & EQUITY	14,033,912	15,124,931	16,837,963	19,245,045	22,426,672	26,464,750	31,408,433
CONTROL CHECKER							
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 time. Using a projected balance sheet, financial personnel can present lenders and investors with detailed financial information about planned future asset expansion, easier to persuade capital providers to supply the required financing.

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 Date: 11/9/22
 Opp. Science College, IVANDED-2.

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8.1 Cash Flow Statement for the Project

Nr. Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1 Operating Profit							
Total Revenue	30,895,204	53,205,044	66,114,099	80,185,383	95,509,934	113,133,280	130,180,235
2 Equity/Share Capital	3,235,526						
Reinvestment							
3 Smart Grant -in-Aid	7,504,350						
4 Long Term Loan	2,481,450						
5 Short Term Loan	2,022,229	3,504,751	4,357,248	5,286,388	6,297,987	7,396,257	8,588,612
Sub Total (A)	55,198,760	56,709,794	70,471,347	85,471,771	101,807,911	119,529,537	138,768,867
Cash Outflow (Rs.)							
1 Capital Expenditure							
a Land and Building	7,506,700						
b Machinery and Equipment	4,600,550						
c Furniture & Fixture	150,000						
d Infrastructure	150,000						
e Vehicle							
f Preliminary Expenses	200,000						
2 Operational Expenditure							
a Variable Cost	36,128,022	48,460,952	60,261,139	73,119,827	87,113,751	102,324,226	118,832,986
b Fixed Cost	1,774,000	1,862,700	1,955,835	2,053,627	2,156,308	2,264,123	2,377,130
3 Loan Repayment							
LTL - Principal	130,140	284,791	320,910	361,610	407,471	459,148	517,380
LTL - Interest	294,558	266,831	230,713	190,013	144,152	92,475	51,243
STL - Principal	2,022,229	3,504,751	4,357,248	5,286,388	6,297,987	7,396,257	8,588,612
STL - Interest	242,668	420,570	522,570	634,367	755,758	887,551	1,030,633
4 Tax	(25,947)	219,002	510,423	819,681	1,151,700	1,508,501	1,879,824
Sub Total (B)	53,172,920	55,019,598	68,159,137	82,468,512	98,027,107	114,932,281	133,266,007
Net Cash Flow (A-B)	2,025,840	1,690,196	2,312,209	3,006,259	3,780,804	4,597,256	5,502,859
Opening Cash and Bank		2,025,840	3,716,036	6,028,245	9,034,504	12,815,308	17,412,564
Cumulative Cash Balance	2,025,840	3,716,036	6,028,245	9,034,504	12,815,308	17,412,564	22,915,423

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 firm during an upcoming time period.

4/21/12

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APPENDIX-2

9.1 Internal Rate of Return

Particulars	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend		882,726	1,375,810	2,033,942	2,768,691	3,589,097	4,497,227	5,461,062
Add Depreciation		559,177	559,177	559,177	559,177	559,177	559,177	559,177
Add Preliminary expense written off		40,000	40,000	40,000	40,000	40,000	0	0
Net Cash Accrual (A)		1,481,903	1,974,987	2,633,120	3,367,869	4,188,274	5,056,404	6,020,239
Initial Investment/ Net Cash Accrual		1,481,903	1,974,987	2,633,120	3,367,869	4,188,274	5,056,404	6,020,239
IRR		14.38%						
Present Value Equivalent		0.87	0.76	0.67	0.58	0.51	0.45	0.39
Present Value of Future Inflows		1,295,615.28	1,509,651.81	1,759,702.52	1,967,795.76	2,139,519.42	2,258,286.96	2,350,754.66
Operating Net Cash Inflow					13,281,326.41			
Present Capital Outflow								
					13,281,326.41			
								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.

M/s. Mitesh M. Mehra Associates
 H.No. 11, Sector 14, Gurgaon,
 Panipat Road,
 Opp. Science College, NAI, DED-2.

9.2 Break even Point

Category	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Gross Receipts								
Planting 1 - Clearing Landfill	36,602,850	35,243,493	40,893,470	43,543,011	44,818,775	73,886,655	81,799,082	
Facility 2 - Processing Unit - Chemical Gr	3,504,884	15,143,824	17,726,733	12,076,015	28,599,814	34,712,611	41,854,295	
Facility 3 - Warehouse	116,000	643,600	313,600	761,816	871,385	918,993	868,860	
Facility 4 - Custom Blending	3,181,850	1,284,833	1,285,133	1,028,155	1,054,761	1,466,533	1,537,780	
Facility 5 - Agri Input Centre								
Facility 6 - Processing Unit - Harm Cons	67,900	68,350	73,246	87,482	111,178	150,620	193,348	
Total Receipts	39,889,284	53,205,696	60,114,209	60,133,381	65,509,924	112,132,289	130,195,215	
Total Variable Exp	36,128,002	48,460,652	46,261,139	71,219,827	67,113,731	103,756,225	118,837,946	
Contribution	3,761,282	4,744,044	5,853,069	7,063,556	8,396,193	8,899,654	11,347,269	
Total Fixed exp	2,373,177	2,461,877	2,555,612	2,652,804	2,758,485	2,823,301	2,936,407	
BEP	63%	69%	69%	64%	48%	38%	28%	20%
Average BEP	43.27%							

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

Category	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend	432,726	1,273,810	2,033,942	2,768,891	3,549,092	4,407,227	5,461,052	
Add Depreciation	559,177	559,177	559,177	559,177	559,177	559,177	559,177	
Less Preliminary exp Working off	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
Net Cash Annual (A)	1,051,903	1,973,087	2,053,129	3,188,068	4,188,274	5,056,404	6,020,239	
PV Factor @ 10 %	0.91	0.83	0.73	0.68	0.62	0.56	0.51	
Disc Cash Flow	1,047,185	1,632,221	1,497,302	2,169,500	2,603,589	2,834,208	3,069,315	
Total Discounted Cash Flows	15,802,139							
Present Value of Outflow	11,281,326							
NPV	2,520,812.54							

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.

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H.H.
Opp. S...
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9.4 Return On Investments

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Profit	382,726	1,375,835	2,053,462	2,708,691	3,589,077	4,407,227	5,461,052
Average net profit							
Total Project cost			294,679.46	1,321,328.41			
ROI							22.17%

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	13,281,326							
Profit after Tax & Discount		882,726	2,375,835	2,033,942	2,768,691	3,589,077	4,407,227	5,461,052
Net Depreciation		559,177	559,177	559,177	559,177	559,177	559,177	559,177
Net Profit after Tax & Discount		40,000	40,000	40,000	40,000	40,000	40,000	40,000
Net Cash After Tax		1,481,903	1,974,987	2,633,139	3,387,869	4,188,274	5,056,404	6,020,239
Cumulative - Initial Investment		(11,799,423)	(9,824,536)	(7,191,316)	(3,823,448)	364,827		

Payback period (In years) - Project

4.91

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	1,903,182	2,881,391	3,807,325	5,011,929	6,237,885	7,544,030	8,964,039
Add Depreciation	559,177	559,177	559,177	559,177	559,177	559,177	559,177
Add Amortization	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Debt Service	204,533	266,831	296,713	190,013	144,152	92,475	34,263
Total	2,886,917	3,744,400	4,727,015	5,801,126	6,982,214	8,196,582	9,558,359
Total Annual DSCR	424,098	551,623	551,623	551,623	551,623	551,623	551,623
Debt Service Coverage Ratio (DSCR)	6.88	6.79	8.57	16.52	12.46	14.85	17.33

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Average DSCR

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.

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Opp ...

9.7 Sensitivity Analysis

Quantity Variable (€5k)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Quantity Variable (€5k)							
Factory 1 - Chemical Grinding	18,312,716	41,108,626	49,847,657	55,217,012	49,350,712	78,430,890	90,689,077
Factory 2 - Processing Unit - Chemical Gr	7,675,315	72,753,115	17,014,423	21,599,929	26,723,503	36,448,263	43,769,284
Factory 3 - Warehouse	604,300	614,700	759,143	831,406	918,923	984,869	1,013,112
Factory 4 - Customer Hiring	1,264,875	1,285,119	1,128,375	1,194,793	1,304,533	1,537,760	1,614,648
Factory 5 - Agri Input Center	66,240	71,683	79,939	91,462	116,947	158,162	203,267
Factory 6 - Processing Unit - Horti Cent	41,889,964	55,865,296	69,419,804	84,164,652	100,285,420	117,739,044	136,089,288
Total Income	1,274,000	1,862,700	1,965,835	2,057,627	2,156,308	2,264,123	2,377,330
Fixed Cost (Prod. of Depreciation, Amort	17,014,423	48,400,652	66,261,139	71,119,827	83,113,211	102,354,226	118,837,986
Variable Cost	19,708,423	56,323,652	62,216,974	75,171,454	89,270,030	104,588,349	121,215,316
Total Operational Expenses	2,181,541	5,541,643	7,392,538	9,031,196	11,915,381	13,151,694	15,473,952
Net Income							

Cost Variable (€5k)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Factory 1 - Chemical Grinding	30,602,666	39,181,405	46,997,958	55,540,911	64,818,224	74,886,562	85,799,083
Factory 2 - Processing Unit - Chemical Gr	7,504,094	12,145,824	17,061,355	22,478,075	28,109,814	34,712,631	41,684,956
Factory 3 - Warehouse	578,000	642,600	791,816	874,816	938,923	984,869	1,013,112
Factory 4 - Customer Hiring	1,147,500	1,204,875	1,265,119	1,328,375	1,394,793	1,464,533	1,537,760
Factory 5 - Agri Input Center	65,000	68,270	75,246	87,106	111,178	150,636	191,588
Factory 6 - Processing Unit - Horti Cent	39,895,204	53,205,044	66,114,099	80,183,381	95,509,024	112,133,280	130,180,255
Total Income	1,862,700	1,862,700	1,935,835	2,032,625	2,156,308	2,264,123	2,377,330
Fixed Cost (Prod. of Depreciation, Amort	17,014,423	48,400,652	66,261,139	71,119,827	83,113,211	102,354,226	118,837,986
Variable Cost	19,708,423	56,323,652	62,216,974	75,171,454	89,270,030	104,588,349	121,215,316
Total Operational Expenses	146,780,83	458,343,58	484,668,08	1,355,937,91	1,484,198,05	1,428,719,03	3,023,039,81
Net Income							

Quantity Variable (€5k)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Quantity Variable (€5k)							
Factory 1 - Chemical Grinding	29,077,476	37,180,720	46,044,661	55,163,011	61,577,835	71,142,234	81,569,129
Factory 2 - Processing Unit - Chemical Gr	7,128,863	11,318,532	16,208,287	21,316,171	26,394,323	32,077,000	39,600,208
Factory 3 - Warehouse	547,260	610,470	678,092	752,224	831,426	872,977	916,625
Factory 4 - Customer Hiring	1,090,125	1,144,631	1,201,953	1,261,945	1,325,034	1,391,306	1,460,872
Factory 5 - Agri Input Center	61,740	64,818	71,483	83,751	105,809	143,699	181,908
Factory 6 - Processing Unit - Horti Cent	37,960,444	50,544,791	62,898,384	76,176,114	90,734,428	106,526,616	123,671,242
Total Income	1,774,000	1,862,700	1,955,835	2,057,627	2,156,308	2,264,123	2,377,330
Fixed Cost (Prod. of Depreciation, Amort	17,014,423	48,400,652	66,261,139	71,119,827	83,113,211	102,354,226	118,837,986
Variable Cost	19,708,423	56,323,652	62,216,974	75,171,454	89,270,030	104,588,349	121,215,316
Total Operational Expenses	1,884,833	2,444,187	3,694,477	4,658,651	5,820,078	7,654,478	8,397,826
Net Income							

Cost Variable (€5k)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Cost Variable (€5k)							
Factory 1 - Chemical Grinding	30,602,666	39,181,405	46,997,958	55,540,911	64,818,224	74,886,562	85,799,083
Factory 2 - Processing Unit - Chemical Gr	7,504,094	12,145,824	17,061,355	22,478,075	28,109,814	34,712,631	41,684,956
Factory 3 - Warehouse	578,000	642,600	791,816	874,816	938,923	984,869	1,013,112
Factory 4 - Customer Hiring	1,147,500	1,204,875	1,265,119	1,328,375	1,394,793	1,464,533	1,537,760
Factory 5 - Agri Input Center	65,000	68,270	75,246	87,106	111,178	150,636	191,588
Factory 6 - Processing Unit - Horti Cent	39,895,204	53,205,044	66,114,099	80,183,381	95,509,024	112,133,280	130,180,255
Total Income	1,774,000	1,862,700	1,955,835	2,057,627	2,156,308	2,264,123	2,377,330
Fixed Cost (Prod. of Depreciation, Amort	17,014,423	48,400,652	66,261,139	71,119,827	83,113,211	102,354,226	118,837,986
Variable Cost	19,708,423	56,323,652	62,216,974	75,171,454	89,270,030	104,588,349	121,215,316
Total Operational Expenses	1,991,651	2,499,651	3,494,011	4,687,921	6,015,511	7,664,478	8,397,826
Net Income							

Sensitivity analysis is a financial model that determines how major variables are affected based on changes in Quantity of cost variance known as input variables. Here is an example of a sensitivity analysis.

Grains Crops and Production Details

10.1 Details of members and non-members

Particulars	No.
Total No of Members Cultivating Grain Crops	1000
Total No of Non-members Cultivating Grain Crops	500
Total	1500
Average Land Holding per Member (Acres)	2
Total Cultivated Land under grain Crop(Acres)	3000

10.2 Statement Showing Area, production, productivity and marketable Surplus of Crops

Season	Crop	Cultivation In (%)	Total Land under Cultivation (In Acres)	Yield/Acres (In Quintals)	Total Production (In Quintals)	Consumption In (%)	Marketable Surplus (In Quintals)
Kharif	Soybean	10%	2040	12	24480	10%	22032
	Channa	0%	0	13	0	5%	0
	Paddy/Rice	0%	0	0	0	0%	0
	Green Gram/ Moong	5%	150	7	1050	2%	1029
	Maize	1%	30	20	600	0%	600
	Black Gram/Uddid	15%	450	7	3150	10%	2835
	Bajra	1%	30	6	180	2%	176.4
	Jawar	5%	150	1	150	0%	150
	Sunflower	5%	150	1	150	0%	150
	Wheat	30%	900	10	900	10%	810
	CHANNA	62%	1980	10	19800	10%	17820
	Jawar	5%	45	10	450	2%	427.5
	Maize	0%	0	20	0	0%	0
Safflower	5%	45	1	45	0%	45	
		0%	0	0	0%	0	
		0%	0	0	0%	0	
		0%	0	0	0%	0	
		0%	0	0	0%	0	
		0%	0	0	0%	0	
Area Under Summer Cultivation (In Acres)		5%	150		22.5		22.5
Groundnut		15%	450	0	0	0%	0
		0%	0	0	0	0%	0
		0%	0	0	0	0%	0
		0%	0	0	0	0%	0
Area Under Summer Cultivation (In Acres)		0%	0		0		0
Summer							

Note- Please note the crops/fruits/vegetable grown in the FPC catchment which has marketable Surplus

10.3 Quantity of Marketable Surplus Produce Considered for Trading Business

M/s. H... Associates
Nagar,
Opp. B... D-2

Particulars	71	72	73	74	75	76	77	78	79
Soybean	6609.6	7913.2	8872.8	9914.4	11016	12117.6	13219.2		
Cherry	0	0	0	0	0	0	0		
Paddy/Rice	0	0	0	0	0	0	0		
Green Gram/ Moong	308.7	360.15	411.6	463.05	514.5	565.95	617.4		
Mung	189	210	240	270	300	330	360		
Black Gram/Urad	850.5	992.25	1134	1275.75	1417.5	1559.25	1701		
Bajra	52.92	61.74	70.56	79.38	88.2	97.02	105.84		
Jowar	45	52.5	60	67.5	75	82.5	90		
Sunflower	45	52.5	60	67.5	75	82.5	90		
Wheat	243	283.5	324	364.5	405	445.5	486		
CHAMNA	5346	6237	7128	8019	8910	9801	10692		
Jowar	128.25	149.625	171	192.375	213.75	235.125	256.5		
Mung	0	0	0	0	0	0	0		
Sunflower	33.5	35.75	38	40.25	42.5	44.75	47		
	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0		
Groundnut	6.75	7.875	9	10.125	11.25	12.375	13.5		
	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0		

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10.4 Quantity of Marketable Surplus Produce Considered for Processing Business

Particulars	16%	15%	20%	25%	30%	35%	40%	45%	Y7
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9
Soybean	0	0	0	0	0	0	0	0	0
Chickpea	0	0	0	0	0	0	0	0	0
Peanut/Rice	0	0	0	0	0	0	0	0	0
Green Gram/ Mung	102.9	154.35	205.8	257.25	308.7	360.15	411.6	463.05	514.5
Maize	60	90	120	150	180	210	240	270	300
Black Gram/Lentil	283.5	425.25	567	708.75	850.5	992.25	1134	1275.75	1417.5
Bajra	17.64	26.46	35.28	44.1	52.92	61.74	70.56	79.38	88.2
Green	15	22.5	30	37.5	45	52.5	60	67.5	75
Sunflower	15	22.5	30	37.5	45	52.5	60	67.5	75
Wheat	81	121.5	162	202.5	243	283.5	324	364.5	405
Orchard/A	1782	2673	3564	4455	5346	6237	7128	8019	8910
Apple	42.75	64.125	85.5	106.875	128.25	149.625	171	192.375	213.75
Maize	0	0	0	0	0	0	0	0	0
Sunflower	4.5	6.75	9	11.25	13.5	15.75	18	20.25	22.5
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
	2.25	3.375	4.5	5.625	6.75	7.875	9	10.125	11.25
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0

Mrs. Manish K. [Signature]
 H.No. 123, [Address]
 [City], [State]
 Crop Seasonal Survey, 2018-19

10.5 Crop-wise Area Considered for Agri Input Service Centre

Particulars	Y1 65%	Y2 70.0%	Y3 75.0%	Y4 80.0%	Y5 85.0%	Y6 90.0%	Y7 95.0%
Soybean	1326	1428	1530	1632	1734	1836	1938
Channa	0	0	0	0	0	0	0
Paddy/Rice	0	0	0	0	0	0	0
Green Gram/ Mbong	97.5	105	112.5	120	127.5	135	142.5
Maize	19.5	21	22.5	24	25.5	27	28.5
Black Gram/Udid	292.5	315	337.5	360	382.5	405	427.5
Bajra	19.5	21	22.5	24	25.5	27	28.5
Jawar	97.5	105	112.5	120	127.5	135	142.5
Sunflower	97.5	105	112.5	120	127.5	135	142.5
Wheat	58.5	63	67.5	72	76.5	81	85.5
CHANNA	1287	1386	1485	1584	1683	1782	1881
Jawar	29.25	31.5	33.75	36	38.25	40.5	42.75
Maize	0	0	0	0	0	0	0
Safflower	29.25	31.5	33.75	36	38.25	40.5	42.75
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Groundnut	14.625	15.75	16.875	18	19.125	20.25	21.375
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

Assumptions:

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

M/s. Mitresh M. Mittal Associates
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 Panchsheel Road,
 Opp. Solarius Co-operative DEED-2.

11.5 Crop-wise Area Considered for Agri Input Service Centre

Particulars	65%		70%		75.0%		80.0%		85.0%		Y7
	Y1	Y2	Y3	Y4	Y5	Y6	Y7				
Onion	9.1	9.8	10.5	11.2	11.9	12.6	13.3				
Tomato	22.75	24.5	26.25	28	29.75	31.5	33.25				
Okra	11.375	12.25	13.125	14	14.875	15.75	16.625				
Chilli	11.375	12.25	13.125	14	14.875	15.75	16.625				
Potato	22.75	24.5	26.25	28	29.75	31.5	33.25				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
Onion	0	0	0	0	0	0	0				
Tomato	0	0	0	0	0	0	0				
Okra	0	0	0	0	0	0	0				
Chilli	0	0	0	0	0	0	0				
Brinjal	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0				
Pumpkin	0	0	0	0	0	0	0				
Mustard	0	0	0	0	0	0	0				
Apple	0	0	0	0	0	0	0				
Gauza	0	0	0	0	0	0	0				
Citrus	0	0	0	0	0	0	0				

Assumptions

- 1 35% of total produce of the cluster will be trade in first year and it will increase every year by 5 %
- 2 5% 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

M/s. Anand M. Associates
 H.No. 165-B, Ganga Nagar,
 Panna, Madhya Pradesh
 Opp. Saraswati College, NANDED-2.

Fruit & Vegetables Crop Production Details									
Onion	66	76	85	95	104	113	123		
Tomato	81	93	105	116	128	140	151		
Okra	25	28	32	35	39	42	46		
Chilli	42	48	54	60	66	72	78		
Potato	245	280	315	350	385	420	455		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
Onion	-	-	-	-	-	-	-		
Tomato	-	-	-	-	-	-	-		
Okra	-	-	-	-	-	-	-		
Chilli	-	-	-	-	-	-	-		
Brinjal	-	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
	0	-	-	-	-	-	-		
Pomegranate	-	-	-	-	-	-	-		
Mustard Apple	-	-	-	-	-	-	-		
Guava	-	-	-	-	-	-	-		
Citrus	-	-	-	-	-	-	-		

M/s. Mitesh M. Mahaveer Associates
 H.No.160-B, C, Gesh Nagar,
 Pandhewadi Road,
 Opp. Science College, NANDED-2.

13.2 Facility 2 - Profit and loss of Grain Processing Unit - CLEANING GRADING

Particulars	Unit	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue									
Pulses									
Bengal Gram	50 Kg	3,500	1,242,120	7,737,643	10,864,342	14,285,812	18,041,048	22,128,267	26,579,051
Red Gram	50 Kg	3800							
Black Gram	50 Kg	4000	851,840	1,493,026	1,973,171	2,599,276	3,280,534	4,071,803	4,870,546
Green Gram	50 Kg	4000	312,816	499,072	716,087	943,427	1,190,720	1,460,303	1,754,025
Blank and Powder	Kg	10	807,260	1,366,092	1,912,529	2,510,194	3,162,845	3,871,485	4,639,701
Job Work Charges	Kg	6	721,962	1,137,090	1,597,926	2,080,403	2,632,648	3,224,064	3,866,991
Revenue			7,584,098	12,145,824	17,061,355	22,438,775	28,309,814	34,712,631	41,684,856
Expenses									
Variable Cost									
Bengal Gram	Quintals	5,000	5,255,000	8,270,618	11,491,485	15,211,797	19,109,284	23,482,406	28,126,909
Red gram	Quintals	5,000							
Black gram	Quintals	5,000	822,150	1,234,886	1,612,841	2,179,153	2,897,885	3,572,532	4,407,039
Green Gram	Quintals	6,200	318,990	502,409	703,377	923,177	1,163,203	1,424,924	1,769,008
Oil (Later)	2	100	48,131	75,806	106,128	139,294	178,510	232,000	290,000
Daily Labour	3	300	135,368	213,204	298,486	391,763	483,621	604,686	725,624
Electricity Charges	0	0							
Loading/Unloading Charges	10	10	24,065	37,603	51,064	69,647	92,753	119,500	150,000
podraging Exp	20	20	37,048	52,051	72,871	95,643	120,510	147,625	177,180
Transportation Charges	100	100	165,240	260,253	364,354	478,215	602,551	738,125	895,750
Add: Opening Stock			311,933	331,413	322,794	311,911	311,911	311,911	311,911
Less: Closing Stock			6,471,559	10,525,209	14,793,464	19,462,167	24,540,755	30,126,547	36,174,917
Total Variable Cost			240,000	252,000	264,600	277,830	291,222	306,308	321,623
Fixed Cost									
Machine Operator	2	10,000	240,000	252,000	264,600	277,830	291,222	306,308	321,623
Fixed Cost			240,000	252,000	264,600	277,830	291,222	306,308	321,623
Total expenses			6,711,959	10,777,269	15,058,064	19,739,997	24,852,477	30,426,855	36,496,540
Operating Profit			792,139	1,368,555	2,063,291	2,698,079	3,457,337	4,285,776	5,188,416

This sheet provide details capacity utilization of machines and also sale, expenses and operating profit of CLEANING GRADING

- 1. Revenue and cost is related to this facility only
- 2. Common expenditure such as admin, depreciation and amortisation not considered.
- 3. Inflation is assumed to be 5% annually.

Assumption:

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 H.No.166-B, Ganesh Nagar,
 Panchsraji Road,
 Opp. Science College, NANDED-2.

Facility 3 - Warehouse
14.1 Capacity Utilization

Capacity 500.00 MT
No. of Month 12

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Capacity Utilization	91%	85%	80%	91%	99%	100%	100%
Total Quantity Stored per Annum	4,830	5,100	5,400	5,700	6,000	6,000	6,000

14.2 Facility 3 - Profit and loss of Warehouse

Particulars	Unit	Rate	100% Y1	105.00% Y2	110.25% Y3	115.76% Y4	121.55% Y5	127.63% Y6	134.01% Y7
Vegetable									
Storage Charges per MT per Month		120	576,000	642,600	714,420	791,816	875,165	918,923	964,869
Total Revenue			576,000	642,600	714,420	791,816	875,165	918,923	964,869
Expenses									
Variable Cost									
Dunnage	MT	15	30,000	31,500	33,075	34,729	36,465	38,288	40,203
Fortigation	MT	14	84,000	88,200	92,610	97,241	102,103	107,208	112,568
Electricity		5,000	60,000	63,000	66,150	69,458	72,930	76,577	80,406
Total Variable Cost			174,000	182,700	191,835	201,427	211,498	222,073	233,177
Fixed Cost									
Warehouse Manager	1	10,000	120,000	126,000	132,300	138,915	145,861	153,154	160,811
Total Fixed Cost			120,000	126,000	132,300	138,915	145,861	153,154	160,811
Total Expenses			294,000	308,700	324,135	340,342	357,359	375,227	393,988
Operating profit			282,000	333,900	390,285	451,474	517,806	543,696	570,881

This sheet provide details capacity utilization of machines and also sale, expenses and oprating profit of CLEANING GRADING PROCESSING activity

Assumption

- 1 Revenue and cost is related to this facility only
- 2 Common expenditure such as admin, depreciation and amortization not considered.
- 3 Inflation is assumed to be 5% annually.

M/s. Mitush M. Mittal & Associates
H.No 160-B, Brijesh Nagar,
Pawar Road,
Opp.Science College, NANDED-2.

17.2 Activity 6 - Profit and loss of F & V Processing Unit

100% 105.00% 110.25% 115.70% 121.59% 127.67% 134.00%

Particulars	Unit	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue									
SALE	Quantals		65,000	68,250	75,246	87,106	105,878	135,120	181,200
Pinegranate Powder	Ltrs		40				3,900	15,900	12,000
	Kg		50						
Revenue			65,000	68,250	75,246	87,106	111,378	150,630	193,588
Expenses									
Variable Cost									
Penicillate	Quantals	6,000							
Other Consumables	Quantals	2000							
Daily Labour	S	300	55,903	60,658	65,880	74,151	75,967	77,652	77,463
Electricity Charges	0	1							
Loading Unloading Charges	Quantals	10							
Packaging Exp	2	1							
Transportation Charges	1	1							
Asst. Opening Stock			531,933	522,794	522,794	531,911	560,624	1,210,248	1,482,738
Less Closing Stock			331,933	322,794	331,911	360,634	1,210,338	1,482,738	1,796,288
Total Variable Cost			(295,970)	(130,224)	(113,237)	(94,591)	(73,297)	(50,689)	(25,003)
Fixed Cost									
Machine Operator	1								
Support Staff	2								
Fixed Cost									
Total expenses			(295,970)	(130,224)	(113,237)	(94,591)	(73,297)	(50,689)	(25,003)
Operating Profit			360,970	195,474	188,483	181,697	185,176	201,318	218,670

This sheet provide details capacity utilization of machines and also sale, expenses and operating profit

- 1 Revenue and cost is related to this facility only
- 2 Common expenditure such as admin, depreciation and amortisation not considered
- 3 Inflation is assumed to be 2% annually

M/s. Mitesh M. Mahesh Associates
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