

1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	1,43,79,089	60%	86,27,453
2	Machinery and Equipment	50,50,000	60%	30,30,000
3	Furniture and Fixture	53,770	60%	32,262
4	IT & It Infrastructure	88,650	60%	53,190
5	Transport vehical (Refer van and other)	-	60%	-
6	Preliminary Expenses	2,00,000	60%	1,20,000
7	Working Capital	6,35,193		
	Total	2,04,06,702		1,18,62,905

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		1,18,62,905
2	Bank Finance - Long Term Loan	0%	-
3	Own Contribution		85,43,797
	Total		2,04,06,702

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)	41.53%	Project Viable	BEP shall be less than 60% <60%
2	Avg. Return on Capital Employed Average (ROCE)	21.66%	Project Viable	RoCE for the project shall be more than 20% >20%
3	Internal Rate of Return (IRR)	14.13%	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)	34,64,582	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	4.80	Project Viable	The Pack Back Period (Project/ Equity) shall be less than 7 years <7 years
6	Debr Service Coverage Ratio (DSCR)	0.00	Project Viable	DSCR shall be more than 2 for better performing project. >2

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Amortization: Straight Line Method (SLM) is used for all assets. Depreciation: Straight Line Method (SLM) is used for all assets.

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

3.3 Amortization Schedule

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	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
EBT	20,29,624	31,75,039	42,91,362	55,13,987	68,57,434	82,62,314	97,44,523
Add Depreciation as per companies Act	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724
Less Depreciation as per IT Act	22,36,246	19,64,108	17,29,121	15,25,014	13,46,935	11,91,110	10,54,366
Taxable Income	5,83,103	20,00,654	33,51,965	47,78,697	63,00,203	78,60,928	94,79,881
Provision of Taxes	1,51,607	5,20,170	8,71,511	12,42,461	16,38,053	20,43,641	24,64,769

Maximum Tax rate

This Sheet refer for provision of tax calculation

4.1 Repayment Schedule

Loan Amount (Rs) 1000
 Interest rate /PA 12%
 Loan Tenure in years 6
 Moratorium Period (In Months) 6
 EMI Rs. 0.00

Year	Particulars	Opening Balance	Interest	Principal 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 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

5.1 Closing and Opening Stock Calculation

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock							
Agri Input	6,25,680	7,07,500	7,95,937	8,91,450	9,94,524	11,05,677	12,25,458
Trading	9,84,334	12,04,994	14,45,259	17,06,538	19,90,331	22,98,238	26,31,960
Grain Processing	77,236	1,21,647	1,70,306	2,23,526	2,81,643	3,45,013	4,14,015
Horticulture Processing	1,798	3,032	4,794	6,707	8,798	11,083	13,573
Total	16,89,048	20,37,172	24,16,296	28,28,220	32,75,297	37,60,010	42,85,006
Closing Stock							
Agri Input	6,25,680	7,07,500	7,95,937	8,91,450	9,94,524	11,05,677	12,25,458
Trading	9,84,334	12,04,994	14,45,259	17,06,538	19,90,331	22,98,238	26,31,960
Grain Processing	77,236	1,21,647	1,70,306	2,23,526	2,81,643	3,45,013	4,14,015
Horticulture Processing	1,798	3,032	4,794	6,707	8,798	11,083	13,573
Total	16,89,048	20,37,172	24,16,296	28,28,220	32,75,297	37,60,010	42,85,006

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	5,17,243	6,13,467	6,90,316	7,73,315	8,62,889	9,59,487	10,63,587				
2	Custom Hiring	14	44,014	46,214	48,525	50,951	53,499	56,174	58,983				
3	Cleaning Grading	14	8,12,936	10,39,354	12,47,713	14,74,310	17,20,447	19,87,513	22,76,984				
4	Cleaning Grading	14	87,252	1,40,318	1,96,952	2,58,899	3,26,548	4,00,314	4,80,641				
5	Warehouse	14	53,024	59,154	65,766	72,890	80,563	84,591	88,821				
6	Processing Unit - Horti Commodity	14	2,493	2,618	2,886	3,341	4,272	5,778	7,425				
	Subtotal		15,16,961	19,01,126	22,52,158	26,33,707	30,48,218	34,93,856	39,76,440				
	Closing Stock		16,89,048	20,37,172	24,16,296	28,28,220	32,75,297	37,60,010	42,85,006				
B	Total		32,06,010	39,38,298	46,68,454	54,61,927	63,23,515	72,53,866	82,61,446				
C	Accounts Payable & Accrued Expenses (Creditors)												
1	Agri Input	7	2,55,038	3,00,389	3,38,007	3,78,636	4,22,482	4,69,767	5,20,723				
2	Custom Hiring	7	11,464	12,037	12,639	13,271	13,934	14,631	15,362				
3	Cleaning Grading	7	3,62,751	4,62,950	5,55,729	6,56,629	7,66,229	8,85,147	10,14,042				
4	Cleaning Grading	7	28,766	46,788	65,763	86,518	1,09,184	1,33,901	1,60,816				
5	Warehouse	7	8,009	8,409	8,830	9,271	9,735	10,221	10,733				
	Processing Unit - Horti Commodity	7	(792)	311	906	1,552	2,260	3,036	3,883				
	Total		6,65,237	8,30,885	9,81,873	11,45,876	13,23,824	15,16,703	17,25,559				
D	Working Capital Own Contribution		25,40,773	31,07,413	36,86,581	43,16,051	49,99,691	57,37,164	65,35,887				
			25%										

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 provide requ

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 - Cleaning Grading	2,11,94,395	2,70,97,436	3,25,29,663	3,84,37,370	4,48,54,523	5,18,17,298	5,93,64,214
Facility 2 - Processing Unit- Cleaning Grading	22,74,783	36,58,290	51,34,820	67,49,857	85,13,561	1,04,36,761	1,25,30,996
Facility 3 - Warehouse	13,82,400	15,42,240	17,14,608	19,00,357	21,00,395	22,05,415	23,15,685
Facility 4 - Custom Hiring	11,47,500	12,04,875	12,65,119	13,28,375	13,94,793	14,64,533	15,37,760
Facility 5 - Agri Input Centre	1,34,85,274	1,59,93,971	1,79,97,517	2,01,61,433	2,24,96,746	2,50,15,187	2,77,29,231
Facility 6 - Processing Unit - Horti Commodity	65,000	68,250	75,246	87,106	1,11,378	1,50,630	1,93,588
Total Revenue	3,95,49,352	4,95,65,063	5,87,16,973	6,86,64,498	7,94,71,397	9,10,89,824	10,36,71,474
Variable Cost							
Facility 1 - Cleaning Grading	1,89,14,857	2,41,39,543	2,89,77,303	3,42,38,491	3,99,53,353	4,61,54,106	5,28,75,051
Facility 2 - Processing Unit- Cleaning Grading	14,99,966	24,39,683	34,29,072	45,11,301	56,93,180	69,81,969	83,85,404
Facility 3 - Warehouse	4,17,600	4,38,480	4,60,404	4,83,424	5,07,595	5,32,975	5,59,624
Facility 4 - Custom Hiring	5,97,750	6,27,638	6,59,019	6,91,970	7,26,569	7,62,897	8,01,042
Facility 5 - Agri Input Centre	1,32,98,434	1,56,63,140	1,76,24,642	1,97,43,137	2,20,29,419	2,44,94,972	2,71,52,007
Facility 6 - Processing Unit - Horti Commodity	(41,274)	16,227	47,222	80,911	1,17,851	1,58,282	2,02,462
Total Variable Cost	3,46,87,334	4,33,24,710	5,11,97,663	5,97,49,234	6,90,27,968	7,90,85,202	8,99,75,590
Fixed Cost							
Facility 1 - Cleaning Grading	4,32,000	4,53,600	4,76,280	5,00,094	5,25,099	5,51,354	5,78,921
Facility 2 - Processing Unit- 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	1,20,000	1,26,000	1,32,300	1,38,915	1,45,861	1,53,154	1,60,811
Facility 4 - Custom Hiring	3,60,000	3,78,000	3,96,900	4,16,745	4,37,582	4,59,461	4,82,434
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Admin Expenses	6,22,000	6,53,100	6,85,755	7,20,043	7,56,045	7,93,847	8,33,539
Total Fixed Cost	17,74,000	18,62,700	19,55,835	20,53,627	21,56,308	22,64,123	23,77,330
Total Cost	3,64,61,334	4,51,87,410	5,31,53,498	6,18,02,861	7,11,84,276	8,13,49,326	9,23,52,920
Profit Before Depreciation ,Interest and Tax	30,88,018	43,77,652	55,63,476	68,61,638	82,87,121	97,40,498	1,13,18,554
Depreciation	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724
Amortization	40,000	40,000	40,000	40,000	40,000	-	-
Profit Before Interest and Tax	22,58,294	35,47,928	47,33,751	60,31,914	74,57,397	89,50,774	1,05,28,830
Interest on Term loan	2,28,670	3,72,890	4,42,390	5,17,926	5,99,963	6,88,460	7,84,306
Profit Before Tax	20,29,624	31,75,039	42,91,362	55,13,987	68,57,434	82,62,314	97,44,523
Less Tax	1,51,607	5,20,170	8,71,511	12,42,461	16,38,053	20,43,841	24,64,769
Profit After Tax	18,78,018	26,54,868	34,19,851	42,71,526	52,19,381	62,18,473	72,79,754
Cumulative Profit	18,78,018	45,32,886	79,52,737	1,22,24,263	1,74,43,644	2,36,62,117	3,09,41,871

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 from these sales.

7.1 Balancesheet for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ASSETS							
Current Assets							
Cash and Bank Balance	33,42,935	68,27,528	1,10,77,103	1,61,78,353	2,22,27,458	2,92,35,655	3,73,05,134
Accounts Receivables							
Other Current Assets							
Total Current Assets	33,42,935	68,27,528	1,10,77,103	1,61,78,353	2,22,27,458	2,92,35,655	3,73,05,134
Gross Fixed Assets	1,95,71,509	1,87,81,785	1,79,92,061	1,72,02,337	1,64,12,613	1,56,22,888	1,48,33,164
Less Depreciation	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724
Net Fixed Assets	1,87,81,785	1,79,92,061	1,72,02,337	1,64,12,613	1,56,22,888	1,48,33,164	1,40,43,440
Preliminary & Pre- operative Expenses	1,60,000	1,20,000	80,000	40,000	0	0	0
TOTAL ASSETS	2,22,84,720	2,49,39,589	2,83,59,439	3,26,30,966	3,78,50,347	4,40,68,820	5,13,48,574
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	0	0	0	0	0	0	0
Differed Tax Liabilities							
TOTAL LIABILITIES	0	0	0	0	0	0	0
Share capital	85,43,797	85,43,797	85,43,797	85,43,797	85,43,797	85,43,797	85,43,797
Smart Grant -in-Aid	1,18,62,905	1,18,62,905	1,18,62,905	1,18,62,905	1,18,62,905	1,18,62,905	1,18,62,905
Reserves and Surplus							
Add Opening Balance (P/L Account)	0	18,78,018	45,32,886	79,52,737	1,22,24,263	1,74,43,644	2,36,62,117
Profit & Loss) During the Year	18,78,018	26,54,868	34,19,851	42,71,526	52,19,381	62,18,473	72,79,754
Appropriation - Dividend							
Total Reserves	18,78,018	45,32,886	79,52,737	1,22,24,263	1,74,43,644	2,36,62,117	3,09,41,871
TOTAL EQUITY	2,22,84,720	2,49,39,589	2,83,59,439	3,26,30,966	3,78,50,347	4,40,68,820	5,13,48,574
TOTAL LIABILITIES & EQUITY	2,22,84,720	2,49,39,589	2,83,59,439	3,26,30,966	3,78,50,347	4,40,68,820	5,13,48,574
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 period. 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

Sl. No.	Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1	Operating Profit							
	Total Revenue	3,95,49,352	4,95,65,063	5,87,16,973	6,86,64,498	7,94,71,397	9,10,89,824	10,36,71,474
2	Equity/ Share capital	85,43,797						
	Reinvestment							
3	Smart Grant -in-Aid	1,18,62,905						
4	Long Term Loan	-			43,16,051	49,99,691	57,37,164	65,35,887
5	Short Term Loan	19,05,580	31,07,413	36,86,581	7,29,80,550	8,44,71,087	9,68,26,988	11,02,07,361
	Sub Total (A)	6,18,61,634	5,26,72,476	6,24,03,554				
	Cash Outflow (Rs.)							
1	Capital Expenditure							
a	Land and Building	1,43,79,089						
b	Machinery and Equipment	50,50,000						
c	Furniture & Fixture	53,770						
d	It Infrastructure	88,650						
e	Vehicle	-						
f	Preliminary Expenses	2,00,000						
2	Operational Expenditure							
a	Variable Cost	3,46,87,334	4,33,24,710	5,11,97,663	5,97,49,234	6,90,27,968	7,90,85,202	8,99,75,590
b	Fixed Cost	17,74,000	18,62,700	19,55,835	20,53,627	21,56,308	22,64,123	23,77,330
3	Loan Repayment							
	LTL - Principal	-	-	-	-	-	-	-
	LTL - Interest	-	-	-	-	-	-	-
	STL - Principal	19,05,580	31,07,413	36,86,581	43,16,051	49,99,691	57,37,164	65,35,887
	STL - Interest	2,28,670	3,72,890	4,42,390	5,17,926	5,99,963	6,88,460	7,84,306
4	Tax	1,51,607	5,20,170	8,71,511	12,42,461	16,38,053	20,43,841	24,64,769
	Sub Total (B)	5,85,18,699	4,91,87,883	5,81,53,979	6,78,79,299	7,84,21,982	8,98,18,791	10,21,37,883
	Net Cash Flow (A-B)	33,42,935	34,84,593	42,49,575	51,01,250	60,49,105	70,08,197	80,69,478
	Opening Cash and Bank		33,42,935	68,27,528	1,10,77,103	1,61,78,353	2,22,27,458	2,92,35,655
	Cumulative Cash Balance	33,42,935	68,27,528	1,10,77,103	1,61,78,353	2,22,27,458	2,92,35,655	3,73,05,134

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.

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 - Cleaning Grading	2,11,94,395	2,70,97,436	3,25,29,663	3,84,37,370	4,48,54,323	5,18,17,298	5,93,64,214
Facility 2 - Processing Unit - Cleaning, Gr	22,74,783	36,58,290	51,34,820	67,49,857	85,13,561	1,04,36,761	1,25,30,996
Facility 3 - Warehouse	13,87,400	15,42,240	17,14,608	19,00,357	21,00,395	22,05,415	23,13,685
Facility 4 - Custom Hitting	11,47,500	12,04,875	12,65,119	13,28,375	13,94,793	14,64,533	15,37,760
Facility 5 - Agri Input Centre	1,34,85,274	1,39,93,971	1,79,97,517	2,01,61,433	2,24,96,746	2,50,15,187	2,77,29,231
Facility 6 - Processing Unit - Horns Comr	65,000	68,250	75,246	87,106	1,11,378	1,30,630	1,93,588
Total Receipts	3,95,49,352	4,95,65,063	5,87,16,973	6,86,64,498	7,94,71,397	9,10,89,824	10,36,71,474
Total Variable Exp	3,46,87,334	4,33,24,710	5,11,97,663	5,97,49,234	6,90,27,968	7,90,85,202	8,99,75,590
Contribution	48,62,018	62,40,352	75,19,311	89,15,264	1,04,43,429	1,20,04,622	1,36,95,883
Total Fixed exp	26,03,724	26,97,424	27,85,559	28,83,351	29,86,032	30,53,848	31,67,054
BEP	54%	55%	49%	44%	38%	28%	23%
Average BEP	41.53%						

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	18,78,018	26,54,868	34,19,851	42,71,526	52,19,381	62,18,473	72,79,754
Add Depreciation	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724
Add Preliminary exp Written off	40,000	40,000	40,000	40,000	40,000	40,000	0
Net Cash Accrual (A)	27,07,742	34,84,593	42,49,575	51,01,250	60,49,105	70,08,197	80,69,478
PV Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Disc Cash Flow	24,61,584	28,79,829	31,92,769	34,84,223	37,56,018	39,55,945	41,40,918
Total Discounted Cash Flows	2,38,71,285						
Present Value of Outflow	2,04,06,702						
NPV	34,64,582.24						

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	18,78,018	26,54,868	34,19,851	42,71,526	52,19,381	62,18,473	72,79,754
Average net profit	4420267.35						
Total Project cost	20406702.32						
ROI	21.66%						

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	2,04,06,702							
Profit after Tax & Dividend		18,78,018	26,54,868	34,19,851	42,71,526	52,19,381	62,18,473	72,79,754
Add: Depreciation		7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724
Add: Preliminary exp. Written off		40,000	40,000	40,000	40,000	40,000	40,000	40,000
Net Cash Accrual (A)		27,07,742	34,84,593	42,49,575	51,01,250	60,49,105	70,08,197	80,69,478
Cashflow - Initial Investment		(1,76,98,960)	(1,42,14,368)	(99,64,793)	(48,63,542)	11,85,563		

Payback period (in years) - Project

4.80

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	30,88,018	43,77,652	55,63,476	68,61,638	82,87,121	97,40,498	1,13,18,554
Add: Depreciation	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724	7,89,724
Add: Amortization	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Interest on TL	39,17,742	52,07,576	63,93,200	76,91,362	91,16,845	1,05,30,222	1,21,08,278
Total							
Total Annual EMI							
Debt Service Coverage Ratio (DSCR)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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 investor 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 - Cleaning Grading	2,22,54,114	2,84,52,308	3,41,56,146	4,03,59,238	4,70,97,249	5,44,08,163	6,23,32,425
Facility 2 - Processing Unit - Cleaning Gr	23,88,522	38,41,205	53,91,561	70,87,350	89,39,239	1,09,58,599	1,31,57,546
Facility 3 - Warehouse	14,51,520	16,19,352	18,00,338	19,95,375	22,05,415	23,15,685	24,31,470
Facility 4 - Custom Hiring	12,04,875	12,65,119	13,28,375	13,94,793	14,64,533	15,37,760	16,14,648
Facility 5 - Agri Input Centre	1,41,39,337	1,67,93,670	1,88,97,393	2,11,69,505	2,36,21,583	2,62,65,947	2,91,15,692
Facility 6 - Processing Unit - Horn Com	68,250	71,663	79,008	91,462	1,16,947	1,58,162	2,03,267
Total Income	4,15,26,819	5,20,43,316	6,16,52,822	7,20,97,723	8,34,44,967	9,56,44,315	10,88,55,047
Expenditure	17,76,000	18,62,700	19,55,835	20,53,627	21,56,308	22,64,123	23,77,330
Fixed Cost (Excl. of Depreciation, Amort	3,64,21,700	4,33,24,710	5,11,97,663	5,97,49,234	6,90,27,968	7,90,85,202	8,99,75,500
Variable Cost	3,81,95,700	4,51,87,410	5,31,53,498	6,18,02,861	7,11,84,276	8,13,49,326	9,23,52,920
Total Operational Expenses	38,33,1,119	46,85,905	54,99,324	64,15,863	74,60,691	85,64,989	97,51,699
Net Income	13,53,651.52	22,11,416.85	30,03,592.48	38,74,176.03	48,35,722.36	57,86,337.97	68,19,774.12

Cost Variation (+/-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Cleaning Grading	2,01,34,675	2,57,42,564	3,09,03,180	3,65,15,501	4,26,11,797	4,92,26,433	5,63,96,004
Facility 2 - Processing Unit - Cleaning Gr	21,61,044	34,75,376	48,78,079	64,12,365	80,87,883	99,14,923	1,19,04,447
Facility 3 - Warehouse	13,13,280	14,65,128	16,28,878	18,05,339	19,95,375	20,95,144	21,99,901
Facility 4 - Custom Hiring	10,90,125	11,44,631	12,01,863	12,61,956	13,25,054	13,91,306	14,60,872
Facility 5 - Agri Input Centre	1,28,11,010	1,51,94,273	1,70,97,641	1,91,53,361	2,13,71,909	2,37,64,428	2,63,42,769
Facility 6 - Processing Unit - Horn Com	61,750	64,838	71,483	82,751	1,05,809	1,43,099	1,83,908
Total Income	3,75,71,884	4,70,86,809	5,57,81,125	6,52,31,273	7,54,97,827	8,65,35,333	9,84,87,900
Expenditure	17,74,000	18,62,700	19,55,835	20,53,627	21,56,308	22,64,123	23,77,330
Fixed Cost (Excl. of Depreciation, Amort	3,29,52,967	4,11,58,475	4,86,37,779	5,67,61,772	6,55,76,570	7,51,30,942	8,54,76,811
Variable Cost	3,47,26,967	4,30,21,175	5,05,93,614	5,88,15,399	6,77,32,878	7,73,95,066	8,78,54,141
Total Operational Expenses	28,44,917	40,65,635	51,87,510	64,15,874	77,64,949	91,40,267	1,06,33,759
Net Income	13,53,651.52	22,11,416.85	30,03,592.48	38,74,176.03	48,35,722.36	57,86,337.97	68,19,774.12

Cost Variation (+/-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Cleaning Grading	2,11,94,395	2,70,97,436	3,25,29,663	3,84,37,370	4,48,54,523	5,18,17,298	5,93,64,214
Facility 2 - Processing Unit - Cleaning Gr	22,74,783	36,58,290	51,34,820	67,49,857	85,13,561	1,04,36,761	1,25,30,996
Facility 3 - Warehouse	13,82,400	15,42,240	17,14,608	19,00,357	21,00,395	22,05,415	23,15,685
Facility 4 - Custom Hiring	11,47,500	12,04,875	12,65,119	13,28,375	13,94,793	14,64,533	15,37,760
Facility 5 - Agri Input Centre	1,34,85,274	1,59,93,971	1,79,97,517	2,01,61,433	2,24,96,746	2,50,15,187	2,77,29,231
Facility 6 - Processing Unit - Horn Com	65,000	68,250	75,246	87,106	1,11,378	1,50,630	1,93,588
Total Income	3,95,49,352	4,95,65,063	5,87,16,973	6,86,64,498	7,94,71,397	9,10,89,824	10,36,71,474
Expenditure	17,74,000	18,62,700	19,55,835	20,53,627	21,56,308	22,64,123	23,77,330
Fixed Cost (Excl. of Depreciation, Amort	3,29,52,967	4,11,58,475	4,86,37,779	5,67,61,772	6,55,76,570	7,51,30,942	8,54,76,811
Variable Cost	3,47,26,967	4,30,21,175	5,05,93,614	5,88,15,399	6,77,32,878	7,73,95,066	8,78,54,141
Total Operational Expenses	28,44,917	40,65,635	51,87,510	64,15,874	77,64,949	91,40,267	1,06,33,759
Net Income	13,53,651.52	22,11,416.85	30,03,592.48	38,74,176.03	48,35,722.36	57,86,337.97	68,19,774.12

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 assumed 5% (+/-) while calculating 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	1500
Total	2500
Average Land Holding per Member (Acres)	2
Total Cultivated Land under grain Crop(Acres)	5000

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	70%	2800	8	22400	10%	20160
	Mug	5%	250	8	2000	15%	1900
	udid	5%	140	8	1120	10%	1120
	Jawar	5%	120	7	840	12%	823.2
	tur	15%	340	8	2720	10%	2720
	Black Gram/Udid	0%	0	7	0	10%	0
	Bajra	0%	0	6	0	12%	0
	Jawar	0%	0	1	0	10%	0
	Sunflower	0%	0	1	0	10%	0
	Area Under Rabbi Cultivation (In Acres)	30%	1500	2100	16800	10%	15120
Rabbi	CHANA	65%	300	8	2400	10%	2160
	WHEAT	10%	75	8	600	15%	570
	Jawar	5%	200	8	1600	10%	1400
	MAKA	5%	200	20	4000	10%	3600
	Safflower	0%	0	75	75	10%	75
Summer	Area Under Summer Cultivation (In Acres)	5%	250	37.5	37.5	0%	37.5
	summer soyabean	15%	0	0	0	10%	0
	Total	0%	0	0	0	10%	0

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

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Soybean	6048	7056	8064	9072	10080	11088	12096
Mug	570	665	760	855	950	1045	1140
udid	336	392	448	504	560	616	672
Jawar	246.96	288.12	329.28	370.44	411.6	452.76	493.92
tur	816	952	1088	1224	1360	1496	1632
Black Gram/Udid	0	0	0	0	0	0	0
Bajra	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0
Sunflower	0	0	0	0	0	0	0
CHANA	4536	5292	6048	6804	7560	8316	9072
WHEAT	648	756	864	972	1080	1188	1296
Jawar	171	199.5	228	256.5	285	313.5	342
MAKA	1200	1400	1600	1800	2000	2200	2400
Safflower	22.5	26.25	30	33.75	37.5	41.25	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	0	0	0
summer soyabean	11.25	13.125	15	16.875	18.75	20.625	22.5
	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	10%	15%	20%	25%	30%	35%	40%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Soybean	0	0	0	0	0	0	0
Mug	190	285	380	475	570	665	760
udid	112	168	224	280	336	392	448
jawar	82.32	123.48	164.64	205.8	246.96	288.12	329.28
tur	272	408	544	680	816	952	1088
Black Gram/Udid	0	0	0	0	0	0	0
Bajra	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0
Sunflower	0	0	0	0	0	0	0
CHANA	1512	2268	3024	3780	4536	5292	6048
WHEAT	216	324	432	540	648	756	864
jawar	57	85.5	114	142.5	171	199.5	228
MAKA	400	600	800	1000	1200	1400	1600
Safflower	7.5	11.25	15	18.75	22.5	26.25	30
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
summer soyabean	3.75	5.625	7.5	9.375	11.25	13.125	15
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

Particulars	10.5 Crop-wise Area Considered for Agri Input Service Centre									
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Soybean	1820	1960	2100	2240	2380	2520	2660			
Mug udid	162.5	175	187.5	200	212.5	225	237.5			
Jawar	91	98	105	112	119	126	133			
tur	78	84	90	96	102	108	114			
Black Gram/Udid	221	238	255	272	289	306	323			
Bajra	0	0	0	0	0	0	0			
Jawar	0	0	0	0	0	0	0			
Sunflower	0	0	0	0	0	0	0			
CHANA	1365	1470	1575	1680	1785	1890	1995			
WHEAT	195	210	225	240	255	270	285			
Jawar	48.75	52.5	56.25	60	63.75	67.5	71.25			
MAKA	130	140	150	160	170	180	190			
Safflower	48.75	52.5	56.25	60	63.75	67.5	71.25			
	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0			
	0	0	0	0	0	0	0			
summer soyabean	24.375	26.25	28.125	30	31.875	33.75	35.625			
	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:

1. 30% of total produce of the cluster will be traded 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

Fruit & Vegetables Crop Production Details

11.1 Details of members and non-members

Particulars	No.
Total No. of Members Cultivating F & V	250
Total No. of Non-members Cultivating F & V	100
Total	350
Average Land Holding per member (Acres)	1
Total Cultivated Land Under F & V (Acres)	350

11.2 Statement Showing Area, production, productivity and marketable surplus of Crops

Season	Crop	Cultivation In Total Land under Cultivaion (In Acres)	Yield/Acres (in Quintals)	Total Production (In Quintals)	Consumption in (%)	Marketable Surplus (In Quintals)
Kharif	Onion	4%	14	210	10%	189
	Tomato	10%	35	245	5%	232.75
	Okra	5%	17.5	70	0%	70
	Chilli	5%	17.5	122.5	2%	120.05
	Potato	10%	35	700	0%	700
			0%	0	0	0
			0%	0	0	0
Area Under Vegetables in Rabbi Season (In Acres)	Onion	0				
	Tomato	15%	0	0	10%	0
	Okra	15%	0	0	10%	0
	Chilli	10%	0	0	5%	0
	Brinjal	5%	0	0	0%	0
		0%	0	0	0%	0
		0%	0	0	0%	0
Area Under Vegetables in Summer Season (In Acres) Summer		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
Area Under Fruit Crops (In Acres)	Pomegranate	0%	0	0	5%	0
	Custard Apple	0%	0	0	0%	0
	Guava	0%	0	0	0%	0
	Citrus	0%	0	0	0%	0

Note: please note the crops/fruits/vegetable grown in the FDC catchment which has marketable surplus

11.3 Quantity of Marketable Surplus Produce Considered for Trading Business

Particulars	Y1		Y2		Y3		Y4		Y5		Y6		Y7	
	35%	40%	45%	50%	55%	60%	65%	70%	75%	80%	85%	90%	95%	100%
Onion	66.15	75.6	85.05	94.5	103.95	113.4	122.85							
Tomato	81.4625	93.1	104.7375	116.375	128.0125	139.65	151.2875							
Okra	24.5	28	31.5	35	38.5	42	45.5							
Chilli	42.0175	48.02	54.0225	60.025	66.0275	72.03	78.0325							
Potato	245	280	315	350	385	420	455							
	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							
Pomegranate	0	0	0	0	0	0	0							
Custard Apple	0	0	0	0	0	0	0							
Guava	0	0	0	0	0	0	0							
Citrus	0	0	0	0	0	0	0							

11.5 Crop-wise Area Considered for Agri Input Service Centre

Particulars	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
Pomegranate	0	0	0	0	0	0	0
Custard Apple	0	0	0	0	0	0	0
Guava	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

12.2 Facility 1 - Profit and loss of Trading

100% 106.00% 110.25% 115.76% 121.55% 127.63% 134.01%

Particulars	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue		1,64,11,034	2,10,48,851	2,32,81,335	2,98,84,446	3,48,84,665	4,03,10,195	4,61,91,066
Soybean	5,900	13,07,985	16,74,437	20,11,131	23,77,309	27,75,077	32,06,678	36,74,501
Maize	4,980	-	-	-	-	-	-	-
Urid	8,050	9,15,984	18,72,700	14,08,506	16,64,960	19,43,539	22,45,813	25,73,456
Jawar	6,300	-	-	-	-	-	-	-
Black Gram/Urid	2,000	-	-	-	-	-	-	-
Bajra	-	-	-	-	-	-	-	-
Jowar	-	-	-	-	-	-	-	-
Sunflower	-	-	-	-	-	-	-	-
CHANA	-	-	-	-	-	-	-	-
WHEAT	5,000	14,92,830	19,11,215	22,95,521	27,13,479	31,67,494	36,60,127	41,94,104
MAKA	-	-	-	-	-	-	-	-
Safflower	-	-	-	-	-	-	-	-
summer soybean	-	-	-	-	-	-	-	-
Job Work Charges	50	3,65,143	4,47,300	5,36,760	6,34,048	7,39,722	8,54,379	9,78,652
Fruit & Vegetables Crop Production Details								
Onion	2,000	1,19,401	8,49,879	1,77,169	2,06,812	2,38,977	2,73,842	3,11,595
Tomato	1,000	73,520	92,287	1,09,090	1,27,343	1,47,148	1,68,616	1,91,862
Okra	1,500	33,167	41,633	49,214	57,448	66,383	76,067	86,554
Chilli	3,000	1,13,762	3,42,802	1,68,802	1,97,046	2,27,692	2,60,910	2,96,881
Potato	1,500	3,31,669	4,16,332	4,92,135	5,74,479	6,63,826	7,60,072	8,65,543
	0	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-

M/s. Mite ~~M. Mahawat~~ & Associates
 #13/09/22, Gesh Nagar,
 H.P. Road
 C.O. #13/09/22, Gesh Nagar, H.P. Road

Fruit & Vegetables Crop Production Details										
Onion	Quintals	1,800	1,19,070	1,42,884	1,68,782	1,96,912	2,27,433	2,60,515	2,96,335	
Tomato	Quintals	800	65,170	78,204	92,378	1,07,775	1,24,880	1,42,586	1,62,192	
Okra	Quintals	1,300	31,850	38,220	45,147	52,672	60,836	69,685	79,267	
Chilli	Quintals	2,800	1,17,649	1,41,179	1,66,167	1,94,562	2,24,719	2,57,406	2,92,799	
Potato	Quintals	1,300	3,18,500	3,82,200	4,51,474	5,26,719	6,08,361	6,96,850	7,92,667	
Onion	Quintals	0	-	-	-	-	-	-	-	
Tomato	Quintals	0	-	-	-	-	-	-	-	
Okra	Quintals	0	-	-	-	-	-	-	-	
Chilli	Quintals	0	-	-	-	-	-	-	-	
Brinjal	Quintals	0	-	-	-	-	-	-	-	
Pomegranate	Quintals	0	-	-	-	-	-	-	-	
Custard Apple	Quintals	0	-	-	-	-	-	-	-	
Guava	Quintals	0	-	-	-	-	-	-	-	
Citrus	Quintals	0	-	-	-	-	-	-	-	
Daily Labour		5	3,42,321	4,19,344	5,03,212	5,94,420	6,93,490	8,00,980	9,17,487	
Electricity Charges		199	1	55,633	66,760	78,860	92,003	1,06,263	1,21,720	
Gunny Bags/100 Kg		30	2,12,513	2,60,329	3,12,394	3,69,016	4,30,518	4,97,249	5,69,576	
Transportation Cost/100 Kg		30	2,12,513	2,60,329	3,12,394	3,69,016	4,30,518	4,97,249	5,69,576	
Add: Opening Stock				9,84,334	12,04,994	14,45,259	17,06,538	19,90,331	22,98,238	
Less: Closing Stock				12,04,994	14,45,259	17,06,538	19,90,331	22,98,238	26,31,960	
Total Variable Cost			1,89,14,857	2,41,39,543	2,89,77,303	3,42,38,491	3,99,53,353	4,61,54,106	5,28,75,051	
Fixed Cost		3	4,32,000	4,53,600	4,76,280	5,00,094	5,25,099	5,51,354	5,78,921	
Salaries										
Total Fixed Cost			4,32,000	4,53,600	4,76,280	5,00,094	5,25,099	5,51,354	5,78,921	
Total Expenses			1,93,46,857	2,45,93,143	2,94,53,583	3,47,38,585	4,04,78,452	4,67,05,460	5,34,53,972	
Operating Income			18,47,537	25,04,292	30,76,080	36,98,785	43,76,071	51,11,838	59,10,242	

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

1. Inflation is assumed to be 5% annually

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.

Facility 2 - Grain Processing Unit - CLEANING GRADING & PROCESSING
13.1 Producers/Capacity Utilization

2 Qtrs P Hour

Capacity
No of Hours

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	178	267	357	446	535	624	713
Soybean	0	0	0	0	0	0	0
Mug	190	285	380	475	570	665	760
udid	112	168	224	280	336	392	448
jawar	82.32	123.48	164.64	205.8	246.96	288.12	329.28
tur	272	408	544	680	816	952	1088
Black Gram/Udid	0	0	0	0	0	0	0
Bajra	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0
Sunflower	0	0	0	0	0	0	0
CHANA	1512	2268	3024	3780	4536	5292	6048
WHEAT	216	324	432	540	648	756	864
Jawar	57	85.5	114	142.5	171	199.5	228
MAKA	400	600	800	1000	1200	1400	1600
Safflower	7.5	11.25	15	18.75	22.5	26.25	30
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
summer soyabean	3.75	5.625	7.5	9.375	11.25	13.125	15
	0	0	0	0	0	0	0
Total Quantity to be Processed	2852.57	4278.855	5705.14	7131.425	8557.71	9983.995	11410.28
Job Work (50%)	1426	2139	2853	3566	4279	4992	5705
Quantity for Processing and Trading for PC	1426	2139	2853	3566	4279	4992	5705
Quantity for sale (50%)	-	-	-	-	-	-	-
Soybean	-	-	-	-	-	-	-
Mug	95	143	190	238	285	333	380
udid	56	84	112	140	168	196	224
jawar	41	62	82	103	123	144	165
tur	136	204	272	340	408	476	544
Black Gram/Udid	-	-	-	-	-	-	-
Bajra	-	-	-	-	-	-	-
Jawar	-	-	-	-	-	-	-
Sunflower	-	-	-	-	-	-	-
CHANA	756	1,134	1,512	1,890	2,268	2,646	3,024
MAKA	108	162	216	270	324	378	432
Jawar	29	43	57	71	86	100	114

	200	300	400	500	600	700	800
MAKA							
Safflower	4	6	8	9	11	13	15
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
summer soyabean	2	3	4	5	6	7	8
	0	-	-	-	-	-	-
Output (KG)							
Soybean							
Mug							
Dal (80%)	76.00	114.00	152.00	190.00	228.00	266.00	304.00
Husk and Powder	19.00	28.50	38.00	47.50	57.00	66.50	76.00
udid							
jawar							
Dal (80%)	33	49	66	82	99	115	132
Husk and Powder	8	12	16	21	25	29	33
tur							
Black Gram/Udid							
Dal (80%)	-	-	-	-	-	-	-
Husk and Powder	-	-	-	-	-	-	-

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

Particulars	Unit	Rate	100%	105.00%	110.25%	115.76%	121.55%	127.63%	134.01%
			Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue									
Pulses	50 Kg	3500	5,74,560	9,36,684	13,16,914	17,32,836	21,87,036	26,82,335	32,21,697
Bengal Gram	50 Kg	3750	5,41,500	8,82,788	12,41,139	16,33,119	20,61,195	25,27,995	30,36,322
Red Gram	50 Kg	4000	-	-	-	-	-	-	-
Black Gram	50 Kg	4000	2,50,233	4,07,578	5,73,589	7,54,742	9,52,576	11,68,306	14,03,228
Green Gram	50 Kg	4000	-	-	-	-	-	-	-
Husk and Powder	Kg	10	1,95,128	3,07,642	4,30,698	5,65,291	7,12,267	8,72,537	10,47,033
Job Work Charges	Kg	5	7,13,113	11,23,199	15,72,479	20,63,879	26,00,487	31,85,597	38,22,717
Revenue			22,74,783	36,58,290	51,34,820	67,49,857	85,13,541	1,04,36,784	1,25,30,896
Expenses									
Variable Cost									
Bengal Gram	Quintals	4,500	4,86,000	7,65,450	10,71,630	14,06,514	17,72,208	21,70,955	26,05,146
Red gram	Quintals	5,800	5,51,000	8,67,825	12,14,935	15,94,628	20,09,232	24,61,309	29,53,571
Black gram	Quintals	5,800	-	-	-	-	-	-	-
Green Gram	Quintals	6,200	2,55,192	4,01,927	5,65,698	7,38,542	9,30,562	11,39,939	13,67,927
Oil (Liters)	3	300	57,051	89,856	1,25,798	1,65,110	2,08,039	2,54,848	3,05,817
Daily Labour	3	300	1,60,457	2,52,720	3,53,808	4,64,373	5,85,110	7,16,759	8,60,111
Electricity Charges	0	8	-	-	-	-	-	-	-
Loading/Unloading Charges	10	28,526	44,928	62,899	82,555	1,04,019	1,27,424	1,52,909	1,80,831
Packaging Exp	20	6,396	10,231	14,324	18,800	23,688	29,018	34,821	41,015
Transportation Charges	100	32,480	51,156	71,618	93,999	1,18,439	1,45,088	1,74,105	2,05,811
Add Opening Stock			77,236	77,236	1,21,647	1,70,306	2,23,526	2,81,643	3,45,013
Less: Closing Stock			-	-	-	-	-	-	-
Total Variable Cost			14,39,566	24,39,683	34,29,872	45,11,201	56,93,180	69,81,969	83,85,464
Fixed Cost									
Machine Operator	2	10,000	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			17,39,566	26,91,683	36,93,672	47,89,131	59,84,902	72,88,277	87,07,087
Operating Profit			5,35,217	9,66,608	14,41,148	19,60,726	25,28,639	31,48,814	38,23,812

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

- 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.

**Facility 3 - Warehouse
14.1 Capacity Utilization**

Capacity 1,200.00 MT

No of Month 12

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Capacity Utilisation							
Total Quantity Stored per Annum	11,520	12,240	12,960	13,680	14,400	14,400	14,400

14.2 Facility 3 - Profit and loss of Warehouse

Particulars	Unit	Rate	100%	105.00%	110.25%	115.76%	121.55%	127.63%	134.01%
			Y1	Y2	Y3	Y4	Y5	Y6	Y7
Vegetable									
Storage Charges per MT per Month		120	13,82,400	15,42,240	17,14,608	19,00,357	21,00,395	22,05,415	23,15,685
Total Revenue			13,82,400	15,42,240	17,14,608	19,00,357	21,00,395	22,05,415	23,15,685
Expenses									
Variable Cost									
Dunnage	MT	15	72,000	75,600	79,180	83,349	87,516	91,892	96,487
Fumigation	MT	14	2,01,600	2,11,680	2,22,264	2,33,377	2,45,046	2,57,298	2,70,163
Electricity		12,000	1,44,000	1,51,200	1,58,760	1,66,698	1,75,033	1,83,785	1,92,974
Total Variable Cost			4,17,600	4,38,480	4,60,404	4,83,424	5,07,595	5,32,975	5,59,624
Fixed Cost									
Warehouse Manager	1	10,000	1,20,000	1,26,000	1,32,300	1,38,915	1,45,861	1,53,154	1,60,811
Total Fixed Cost			1,20,000	1,26,000	1,32,300	1,38,915	1,45,861	1,53,154	1,60,811
Total Expenses			5,37,600	5,64,480	5,92,704	6,22,339	6,53,456	6,86,129	7,20,435
Operating profit			8,44,800	9,77,760	11,21,904	12,78,018	14,46,939	15,19,286	15,95,250

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

Facility 5 - Agri Input

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Area under crop (In Acres)							
Kharif Crops							
Soybean	1,820	1,960	2,100	2,240	2,380	2,520	2,660
Mug	163	175	188	200	213	225	238
udid	91	98	105	112	119	126	133
jawar	78	84	90	96	102	108	114
tur	221	238	255	272	289	306	323
Black Gram/Udid	-	-	-	-	-	-	-
Bajra	-	-	-	-	-	-	-
Jawar	-	-	-	-	-	-	-
Rabi Crop							
CHANA	1,365	1,470	1,575	1,680	1,785	1,890	1,995
WHEAT	195	210	225	240	255	270	285
Jawar	49	53	56	60	64	68	71
MAKA	130	140	150	160	170	180	190
Safflower	49	53	56	60	64	68	71
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
Summer							
summer soyabean	-	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
Fruit & Vegetables Crop Production Details							
Onion	9	10	11	11	12	13	13
Tomato	23	25	26	28	30	32	33
Okra	11	12	13	14	15	16	17
Chilli	11	12	13	14	15	16	17
Potato	23	25	26	28	30	32	33
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
Onion	-	-	-	-	-	-	-

Facility 5 - Profit and loss of Agri Input

Particulars	Unit Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue								
Seeds (Rate/KG)								
Maize Crops	90							
Soybean	80							
Mug	85	84,289	99,969	1,12,492	1,26,018	1,40,614	1,56,356	1,73,320
Udid	37							
Jawar	85							
tur	75							
Black Gram/Udid	30							
Bajra	40							
Jawar	75							
Rabi Crop	27							
CHANA	27							
WHEAT	27							
Jawar	27	66,690	79,097	89,005	99,706	1,11,255	1,23,710	1,37,132
MAKA								
Safflower	0							
	0							
	0							
Summer								
summer soyabean	0							
	0							
	0							
	0							
	0							
Fruit & Vegetables Crop Production Details								
Onion								
Tomato								
Okra								
Chilli								
Potato	0							
	0							
	0							
	0							
Onion								
Tomato								
Okra								
Chilli								
Brijal								

M/s. Mitesh ~~Chahal~~ ~~Chahal~~ & Associates
 H.No. 1009, ~~Chahal~~ Chahal Nagar,
 Pawar Road,
 Opp. Science College, NANDED-2.

Facility 6 - F & V Processing Unit
17.1 Producer/Capacity Utilization

0.25 Qts P Hour

Capacity
No of Hours

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	24	39	58	77	97	116	135
Onion	9.45	0	0.455	0.49	0.525	0.56	0.595
Tomato	0	0	0	0	0	0	0
Okra	3.5	7	10.5	14	17.5	21	24.5
Chilli	0	0	0	0	0	0	0
Potato	35	70	105	140	175	210	245
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
Pomegranate	0	0	0	0	0	0	0
Custard Apple	0	0	0	0	0	0	0
Guava	0	0	0	0	0	0	0
Citrus	0	0	0	0	0	0	0
Total Quantity to be Processed	47.95	77	115.955	154.49	193.025	231.56	270.095
Job Work (50%)	23.975	38.5	57.9775	77.245	96.5125	115.78	135.0475
Quantity for Processing and Trading for PC	100%	100%	100%	100%	100%	100%	100%
Job Work (50%)	9	0	0	0	1	1	1
Tomato	4	7	11	14	18	21	25
Okra	0	0	0	0	0	0	0
Chilli	0	0	0	0	0	0	0
Potato	35	70	105	140	175	210	245
Onion	0	0	0	0	0	0	0
Tomato	0	0	0	0	0	0	0
Okra	0	0	0	0	0	0	0
Brinjal	0	0	0	0	0	0	0

