

Note for users

Draft Business Plan Financial Calculator

1.0 About the calculator

The business plan financial calculator will be the tool to generate the financial projection of the business plan based on the certain data inputs. **It will be the tool which can be easily used by any professional who understand the basic accounting. The business plan financial calculator will generate following statements automatically based on certain data inputs:**

1. Profit and Loss Statement
2. Cash Flow Statement
3. Balance Sheet
4. Depreciation, amortization and tax calculation

It will also auto calculate the following financial ratios to understand the viability of the business plan / Full Project Proposal:

1. Break Even Point
2. Internal Rate of Return
3. Net Present Value
4. Return on Capital Employed
5. Project Payback Period
6. DSCR
7. Sensitivity analysis

The above ratios will help decision makers for approving the business plan / Full Project Report.

2.0 Features

- 1.0 It helps in preparing financial projections for both type of sub-projects.i.e. Grain and Frutis & Vegetables.
- 2.0 It can be easily used by any person / professional who understand the basic accounting.
- 3.0 Assist planners to map marketable surplus of key commodities quickly.
- 3.0 This tool will generate P & L, Cash flow statement and balance sheet automatically.
- 4.0 The calculator helps to prepare all categories of business plans envisaged in SMART Project viz. PPs, MAPs, CIs, Warehousing related)
- 5.0 It will also calculate all ratios automatically.

3.0 Preparatory work

- 1.0 Please collect basic data of targeted commodities in the cluster accurately (area, productivity and consumption at HH level)
- 2.0 Finalize Business activity in consultation with CBO members and officials / experts.
- 3.0 Accordingly, please add CAPEX details i.e. related to building, machinery and other infrastructure properly.
- 4.0 In CAPEX SHEET, please refer area and rates mentioned in estimates of civil structures prepared by engineer whereas quotation's in case of machinery and other equipment or material.
- 5.0 Please write down assumptions clearly for each business activity (example- produce aggregation and bulk marketing in the form of % in Y-1, Y-2.....)

4.0 Colour codes used

| Colour code | Description |
|-------------|--------------------------------------|
| | Need to change/Place Values Manually |
| | Need to change figures subject to |

5.0 Guidance note for using calculator

| Steps | Sheet name | Process | Sheet No | Remark |
|---------------|---|---|---|------------------------|
| A | Sheet in which need to enter data | | | |
| Step-1 | Grain production details & or F & V production details (Marketable surplus) | Please fill data in yellow colour cells i.e. members no, non-members , average area etc. | Sheet No. 10 for grain and 11 for F & V | |
| Step-2 | CAPEX Details | Kindly fill yellow cells by using rates mentioned in estimates of civil structures and quotation's of machineries and equipment's | Sheet No. 2 | |
| Step-3 | Project cost and Means of finance with financial indicators | Please add bank loan per cent if applicable other wise put zero | Sheet No. 1 | Generate automatically |
| Step-4 | Business activity wise revenue, expenditure and profit calculation | | | |
| | 4.1 Facility-1 / Business activity -Trading | | Sheet No. 12 | |
| | 4.2 Facility-2 / Business activity - Processing (Grain, pulses, oilseed) | Please fill necessary details in yellow cells for calculating revenue and expenditure of identified business activities only. | Sheet No. 13 | |
| | 4.3 Facility-3 Business activity -Warehouse | | Sheet No. 14 | |
| | 4.4 Facility-4 Business activity -Custom hiring | | Sheet No. 15 | |
| | 4.5 Facility-5 Business activity - Agri. Input | | Sheet No. 16 | |
| | 4.6 Facility-6 Business activity -Processing (Horti. Produce) | | Sheet No. 17 | |
| Step-5 | Other expenditure and taxes | Please add staff salary and other details in Yellow cell (in 3.1 table only) | Sheet no.3 (Ref. 3.1 table only) | |
| Step-6 | TL repayment schedule | Please add interest rate, tenure and Moratorium Period (In Month) in green cells | Sheet No. 4 | |
| Step-7 | Closing stock and working capital | Please add necessary details in yellow and green cells | Sheet No. 5 | |
| B | Auto generating sheets (No need to enter any data) | | | |
| B1 | Profit and Loss Statement | | Sheet No. 6 | Generate automatically |
| B2 | Cash Flow Statement | | Sheet No. 7 | Generate automatically |
| B3 | Balance Sheet | | Sheet No. 8 | Generate automatically |
| B4 | Financial indicators (IRR, BEP,NPV, ROI, Pay back period, DSCR, sensitivity analysis) | | Sheet No.9 | Generate automatically |
| B5 | Depreciation, amortization and tax calculation | | Sheet No. 3 (Ref. 3.2 & 3.3) | Generate automatically |
| Step-8 | Copy relevant tables in word file of FPP | | | |

1.1 Total Project Cost

| Sr. No. | Particular | Amount (Rs.) | Grant (%) | Grant Amount (Rs.) |
|--------------|---|--------------------|-----------|--------------------|
| 1 | Land and Building | 2,62,93,462 | 60% | 1,57,76,077 |
| 2 | Machinery and Equipment | 33,45,300 | 60% | 20,07,180 |
| 3 | Furniture and Fixture | - | 60% | - |
| 4 | IT & It Infrastructure | - | 60% | - |
| 5 | Transport vehical (Refer van and other) | - | 60% | - |
| 6 | Preliminary Expenses | 14,81,938 | 60% | 8,89,163 |
| 7 | Working Capital | 7,62,374 | | |
| Total | | 3,18,83,074 | | 1,86,72,420 |

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 preoprtave expenditure , design, construction and Working Capital

1.2 Means of Finance

| Sr. No. | Particular | Bank Loan (%) | Amount (Rs.) |
|--------------|---------------------------------|---------------|--------------------|
| 1 | Govt. Grant under SMART Project | | 1,86,72,420 |
| 2 | Bank Finance - Long Term Loan | 35% | 1,08,92,245 |
| 3 | Own Contribution | | 23,18,409 |
| Total | | | 3,18,83,074 |

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) | 44.38% | Project Viable | BEP shall be less than 60% | <60% |
| 2 | Avg. Return on Capital Employed Average (ROCE) | 84.83% | Project Viable | RoCE for the project shall be more than 20% | >20% |
| 3 | Internal Rate of Return (IRR) | 13.69% | 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) | 19,79,510 | 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 | 5.13 | Project Viable | The Pay Back Period (Project/ Equity) shall be less than 7 years | <7 years |
| 6 | Debt Service Coverage Ratio (DSCR) | 2.17 | Project Viable | DSCR shall be more than 2 for better performing project. | >2 |

4.1 Repayment Schedule

| | |
|--------------------------------|-----------------|
| Loan Amount (Rs) | 1,08,92,245 |
| Interest rate /PA | 12% |
| Loan Tenure in years | 7 |
| Moratorium Period (In Months) | 12 |
| EMI | Rs. 2,12,945.49 |

| Year | Particulars | Opening Balance | Interest | Pricipal Repayment | EMI | Closing Outstanding |
|--------|-------------|-----------------|----------|--------------------|----------|---------------------|
| Year 1 | Month 1 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 2 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 3 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 4 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 5 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 6 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 7 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 8 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 9 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 10 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 11 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| | Month 12 | 1,08,92,245 | 1,08,922 | - | 1,08,922 | 1,08,92,245 |
| Year 2 | Month 13 | 1,08,92,245 | 1,08,922 | 1,04,023 | 2,12,945 | 1,07,88,222 |
| | Month 14 | 1,07,88,222 | 1,07,882 | 1,05,063 | 2,12,945 | 1,06,83,159 |
| | Month 15 | 1,06,83,159 | 1,06,832 | 1,06,114 | 2,12,945 | 1,05,77,045 |
| | Month 16 | 1,05,77,045 | 1,05,770 | 1,07,175 | 2,12,945 | 1,04,69,870 |
| | Month 17 | 1,04,69,870 | 1,04,699 | 1,08,247 | 2,12,945 | 1,03,61,623 |
| | Month 18 | 1,03,61,623 | 1,03,616 | 1,09,329 | 2,12,945 | 1,02,52,294 |
| | Month 19 | 1,02,52,294 | 1,02,523 | 1,10,423 | 2,12,945 | 1,01,41,871 |
| | Month 20 | 1,01,41,871 | 1,01,419 | 1,11,527 | 2,12,945 | 1,00,30,344 |
| | Month 21 | 1,00,30,344 | 1,00,303 | 1,12,642 | 2,12,945 | 99,17,702 |
| | Month 22 | 99,17,702 | 99,177 | 1,13,768 | 2,12,945 | 98,03,934 |
| | Month 23 | 98,03,934 | 98,039 | 1,14,906 | 2,12,945 | 96,89,028 |
| | Month 24 | 96,89,028 | 96,890 | 1,16,055 | 2,12,945 | 95,72,973 |
| Year 3 | Month 25 | 95,72,973 | 95,730 | 1,17,216 | 2,12,945 | 94,55,757 |
| | Month 26 | 94,55,757 | 94,558 | 1,18,388 | 2,12,945 | 93,37,369 |
| | Month 27 | 93,37,369 | 93,374 | 1,19,572 | 2,12,945 | 92,17,797 |
| | Month 28 | 92,17,797 | 92,178 | 1,20,768 | 2,12,945 | 90,97,030 |
| | Month 29 | 90,97,030 | 90,970 | 1,21,975 | 2,12,945 | 89,75,054 |
| | Month 30 | 89,75,054 | 89,751 | 1,23,195 | 2,12,945 | 88,51,859 |
| | Month 31 | 88,51,859 | 88,519 | 1,24,427 | 2,12,945 | 87,27,432 |
| | Month 32 | 87,27,432 | 87,274 | 1,25,671 | 2,12,945 | 86,01,761 |
| | Month 33 | 86,01,761 | 86,018 | 1,26,928 | 2,12,945 | 84,74,833 |
| | Month 34 | 84,74,833 | 84,748 | 1,28,197 | 2,12,945 | 83,46,636 |
| | Month 35 | 83,46,636 | 83,466 | 1,29,479 | 2,12,945 | 82,17,157 |
| | Month 36 | 82,17,157 | 82,172 | 1,30,774 | 2,12,945 | 80,86,383 |
| Year 4 | Month 37 | 80,86,383 | 80,864 | 1,32,082 | 2,12,945 | 79,54,302 |
| | Month 38 | 79,54,302 | 79,543 | 1,33,402 | 2,12,945 | 78,20,899 |
| | Month 39 | 78,20,899 | 78,209 | 1,34,736 | 2,12,945 | 76,86,163 |
| | Month 40 | 76,86,163 | 76,862 | 1,36,084 | 2,12,945 | 75,50,079 |
| | Month 41 | 75,50,079 | 75,501 | 1,37,445 | 2,12,945 | 74,12,634 |
| | Month 42 | 74,12,634 | 74,126 | 1,38,819 | 2,12,945 | 72,73,815 |
| | Month 43 | 72,73,815 | 72,738 | 1,40,207 | 2,12,945 | 71,33,608 |
| | Month 44 | 71,33,608 | 71,336 | 1,41,609 | 2,12,945 | 69,91,998 |
| | Month 45 | 69,91,998 | 69,920 | 1,43,026 | 2,12,945 | 68,48,973 |
| | Month 46 | 68,48,973 | 68,490 | 1,44,456 | 2,12,945 | 67,04,517 |
| | Month 47 | 67,04,517 | 67,045 | 1,45,900 | 2,12,945 | 65,58,617 |
| | Month 48 | 65,58,617 | 65,586 | 1,47,359 | 2,12,945 | 64,11,257 |

9

Principal

-

Principal

13,19,272

Principal

14,86,589

Principal

16,75,126

5.1 Closing and Opening Stock Calculation

| Particulars | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|-------------------------|----|----------|----------|----------|----------|----------|----------|
| Opening Stock | | | | | | | |
| Agri Input | | | | | | | |
| Trading | | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 |
| Grain Processing | | | | | | | |
| Horticulture Processing | | | | | | | |
| Total | | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 |
| Closing Stock | | | | | | | |
| Agri Input | 1% | | | | | | |
| Trading | 1% | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 |
| Grain Processing | 5% | | | | | | |
| Horticulture Processing | 5% | | | | | | |
| Total | | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 |

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:

- 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 | 16 | | | | | | | |
| 2 | Custom Hiring | 16 | | | | | | | |
| 3 | Cleaning & Grading | 16 | 43,52,686 | 51,64,356 | 60,25,413 | 69,59,666 | 79,72,280 | 90,68,757 | 1,02,54,950 |
| 4 | Dal Mill | 16 | | | | | | | |
| 5 | Warehouse | 16 | 71,803 | 80,778 | 90,471 | 1,00,932 | 1,12,213 | 1,17,824 | 1,23,715 |
| 6 | Processing Unit - Herti Commodity | 14 | | | | | | | |
| | Subtotal | | 44,24,489 | 52,45,134 | 61,15,885 | 70,60,598 | 80,84,493 | 91,86,580 | 1,03,78,665 |
| B | Closing Stock | | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 | 11,25,298 |
| | Total | | 49,04,345 | 58,11,939 | 67,77,164 | 78,24,382 | 89,59,378 | 1,01,81,768 | 1,15,03,963 |
| C | Accounts Payable & Accrued Expenses (Creditors) | | | | | | | | |
| 1 | Agri Input | 8 | | | | | | | |
| 2 | Custom Hiring | 7 | | | | | | | |
| 3 | Cleaning & Grading | 7 | 18,49,348 | 21,93,684 | 25,59,421 | 29,56,281 | 33,86,429 | 38,52,200 | 43,55,951 |
| 4 | Dal Mill | 7 | | | | | | | |
| 5 | Warehouse | 7 | 5,500 | 5,775 | 6,064 | 6,367 | 6,686 | 7,020 | 7,371 |
| | Processing Unit - Herti Commodity | 7 | | | | | | | |
| | Total | | 18,54,848 | 21,99,459 | 25,65,485 | 29,62,648 | 33,93,114 | 38,59,220 | 43,63,322 |
| D | Working Capital | | 30,49,497 | 36,12,510 | 42,11,679 | 48,61,733 | 55,66,264 | 63,22,548 | 71,40,641 |
| | Own Contribution | 25% | 7,62,374 | | | | | | |
| | | | 22,87,123 | 36,12,510 | 42,11,679 | 48,61,733 | 55,66,264 | 63,22,548 | 71,40,641 |

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 requirement of working capital for running business

Assumption:

- Company has to give credit for sale at 14 Days
- Company will receive credit from suppliers for 7 days
- 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 | 9,92,95,661 | 11,78,11,865 | 13,74,54,743 | 15,87,67,378 | 18,18,67,641 | 20,68,81,011 | 23,39,41,049 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 16,38,000 | 18,42,750 | 20,63,880 | 23,02,516 | 25,59,856 | 26,87,849 | 28,22,241 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| Total Revenue | 10,09,33,661 | 11,96,54,615 | 13,95,18,623 | 16,10,69,895 | 18,44,27,497 | 20,95,68,860 | 23,67,63,291 |
| Variable Cost | | | | | | | |
| Facility 1 - Cleaning & Grading | 9,64,30,273 | 11,43,83,401 | 13,34,55,532 | 15,41,48,947 | 17,65,78,064 | 20,08,64,720 | 22,71,31,721 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 2,86,800 | 3,01,140 | 3,16,197 | 3,32,007 | 3,48,607 | 3,66,038 | 3,84,339 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| Total Variable Cost | 9,67,17,073 | 11,46,84,541 | 13,37,71,729 | 15,44,80,954 | 17,69,26,671 | 20,12,30,758 | 22,75,16,061 |
| Fixed Cost | | | | | | | |
| Facility 1 - Cleaning & Grading | 3,00,000 | 3,15,000 | 3,30,750 | 3,47,288 | 3,64,652 | 3,82,884 | 4,02,029 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 3,54,547 | 3,71,182 | 3,88,923 | 4,07,839 | 4,28,002 | 4,42,829 | 4,58,397 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| Admin Expenses | 7,23,400 | 7,30,634 | 7,37,868 | 7,45,102 | 7,52,336 | 7,59,570 | 7,59,570 |
| Total Fixed Cost | 13,77,947 | 14,16,816 | 14,57,541 | 15,00,228 | 15,44,990 | 15,85,283 | 16,19,996 |
| Total Cost | 9,80,95,020 | 11,61,01,357 | 13,52,29,270 | 15,59,81,182 | 17,84,71,661 | 20,28,16,041 | 22,91,36,056 |
| Profit Before Depreciation ,Interest and Tax | 28,38,641 | 35,53,258 | 42,89,352 | 50,88,713 | 59,55,836 | 67,52,819 | 76,27,235 |
| Depreciation | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 |
| Amortization | 2,96,388 | 2,96,388 | 2,96,388 | 2,96,388 | 2,96,388 | - | - |
| Profit Before Interest and Tax | 14,96,993 | 22,11,610 | 29,47,705 | 37,47,065 | 46,14,188 | 57,07,559 | 65,81,974 |
| Interest on Term loan | 15,81,524 | 16,69,575 | 15,74,158 | 14,63,628 | 13,35,724 | 11,87,086 | 10,15,505 |
| Profit Before Tax | (84,531) | 5,42,036 | 13,73,546 | 22,83,437 | 32,78,464 | 45,20,472 | 55,66,469 |
| Less. Tax | - | 1,02,987 | 2,60,974 | 4,33,853 | 6,22,908 | 9,85,525 | 13,06,535 |
| Profit After Tax | (84,531) | 4,39,049 | 11,12,572 | 18,49,584 | 26,55,556 | 35,34,947 | 42,59,934 |
| Cumulative Profit | (84,531) | 3,54,517 | 14,67,090 | 33,16,674 | 59,72,230 | 95,07,178 | 1,37,67,112 |

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 | 12,57,117 | 24,80,915 | 34,48,546 | 49,64,652 | 70,74,282 | 95,27,524 | 1,24,36,001 |
| Accounts Receivables | 44,24,489 | 52,45,134 | 61,15,885 | 70,60,598 | 80,84,493 | 91,86,580 | 1,03,78,665 |
| Other Current Assets | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 | 11,25,298 |
| Total Current Assets | 61,61,461 | 82,92,854 | 1,02,25,710 | 1,27,89,034 | 1,60,33,660 | 1,97,09,292 | 2,39,39,964 |
| Gross Fixed Assets | 2,96,38,762 | 2,85,93,502 | 2,75,48,241 | 2,65,02,981 | 2,54,57,721 | 2,44,12,461 | 2,33,67,200 |
| Less: Depreciation | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 |
| Net Fixed Assets | 2,85,93,502 | 2,75,48,241 | 2,65,02,981 | 2,54,57,721 | 2,44,12,461 | 2,33,67,200 | 2,23,21,940 |
| Preliminary & Pre- operative Expenses | 11,85,550 | 8,89,163 | 5,92,775 | 2,96,388 | 0 | 0 | 0 |
| TOTAL ASSETS | 3,59,40,513 | 3,67,30,258 | 3,73,21,467 | 3,85,43,142 | 4,04,46,121 | 4,30,76,492 | 4,62,61,904 |
| LIABILITIES & SHAREHOLDERS EQUITY | | | | | | | |
| CURRENT LIABILITIES | | | | | | | |
| Short Term Debt (Working capital loan) | 22,87,123 | 36,12,510 | 42,11,679 | 48,61,733 | 55,66,264 | 63,22,548 | 71,40,641 |
| Accounts Payable & Accrued Expenses | 18,54,848 | 21,99,430 | 25,65,485 | 29,62,648 | 33,93,114 | 38,59,220 | 43,63,322 |
| Other Current Liabilities | | | | | | | |
| Total Current Liabilities | 41,41,970 | 58,11,939 | 67,77,164 | 78,24,382 | 89,59,378 | 1,01,81,768 | 1,15,03,963 |
| Secured Long Term Debt | 1,08,92,245 | 95,72,973 | 80,86,383 | 64,11,257 | 45,23,683 | 23,96,718 | 0 |
| Differed Tax Liabilities | | | | | | | |
| TOTAL LIABILITIES | 1,50,34,215 | 1,53,84,912 | 1,48,63,548 | 1,42,35,639 | 1,34,83,062 | 1,25,78,486 | 1,15,03,963 |
| Share capital | 23,18,409 | 23,18,409 | 23,18,409 | 23,18,409 | 23,18,409 | 23,18,409 | 23,18,409 |
| Smart Grant -in-Aid | 1,86,72,420 | 1,86,72,420 | 1,86,72,420 | 1,86,72,420 | 1,86,72,420 | 1,86,72,420 | 1,86,72,420 |
| Reserves and Surplus | | | | | | | |
| Add: Opening Balance (P/L Account) | 0 | -84,531 | 3,54,517 | 14,67,090 | 33,16,674 | 59,72,230 | 95,07,178 |
| Profit & Loss) During the Year | -84,531 | 4,39,049 | 11,12,572 | 18,49,584 | 26,55,556 | 35,34,947 | 42,59,934 |
| Appropriation - Dividend | | | | | | | |
| Total Reserves | -84,531 | 3,54,517 | 14,67,090 | 33,16,674 | 59,72,230 | 95,07,178 | 1,37,67,112 |
| TOTAL EQUITY | 2,09,06,298 | 2,13,45,347 | 2,24,57,919 | 2,43,07,503 | 2,69,63,059 | 3,04,98,007 | 3,47,57,941 |
| TOTAL LIABILITIES & EQUITY | 3,59,40,513 | 3,67,30,258 | 3,73,21,467 | 3,85,43,142 | 4,04,46,121 | 4,30,76,492 | 4,62,61,904 |
| 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 | 10,09,33,661 | 11,96,54,615 | 13,95,18,623 | 16,10,69,895 | 18,44,27,497 | 20,95,68,860 | 23,67,63,291 |
| 2 | Equity/ Share capital | 23,18,409 | | | | | | |
| | Reinvestment | | | | | | | |
| 3 | Smart Grant -in-Aid | 1,86,72,420 | | | | | | |
| 4 | Long Term Loan | 1,08,92,245 | | | | | | |
| 5 | Short Term Loan | 22,87,123 | 36,12,510 | 42,11,679 | 48,61,733 | 55,66,264 | 63,22,548 | 71,40,641 |
| | Sub Total (A) | 13,51,03,857 | 12,32,67,125 | 14,37,30,302 | 16,59,31,628 | 18,99,93,761 | 21,58,91,408 | 24,39,03,932 |
| | Cash Outflow (Rs.) | | | | | | | |
| 1 | Capital Expenditure | | | | | | | |
| a | Land and Building | 2,62,93,462 | | | | | | |
| b | Machinery and Equipment | 33,45,300 | | | | | | |
| c | Furniture & Fixture | - | | | | | | |
| d | It Infrastructure | - | | | | | | |
| e | Vehicle | - | | | | | | |
| f | Preliminary Expenses | 14,81,938 | | | | | | |
| 2 | Operational Expenditure | | | | | | | |
| a | Variable Cost | 9,67,17,073 | 11,46,84,541 | 13,37,71,729 | 15,44,80,954 | 17,69,26,671 | 20,12,30,758 | 22,75,16,061 |
| b | Fixed Cost | 13,77,947 | 14,16,816 | 14,57,541 | 15,00,228 | 15,44,990 | 15,85,283 | 16,19,996 |
| 3 | Loan Repayment | | | | | | | |
| | LTL - Principal | - | 13,19,272 | 14,86,589 | 16,75,126 | 18,87,574 | 21,26,965 | 23,96,718 |
| | LTL - Interest | 13,07,069 | 12,36,073 | 10,68,757 | 8,80,220 | 6,67,772 | 4,28,380 | 1,58,628 |
| | STL - Principal | 22,87,123 | 36,12,510 | 42,11,679 | 48,61,733 | 55,66,264 | 63,22,548 | 71,40,641 |
| | STL - Interest | 2,74,455 | 4,33,501 | 5,05,401 | 5,83,408 | 6,67,952 | 7,58,706 | 8,56,877 |
| 4 | Tax | - | 1,02,987 | 2,60,974 | 4,33,853 | 6,22,908 | 9,85,525 | 13,06,535 |
| | Net Owned fund-Working capital | 7,62,374 | (7,62,374) | | | | | |
| | Sub Total (B) | 13,38,46,741 | 12,20,43,327 | 14,27,62,671 | 16,44,15,522 | 18,78,84,131 | 21,34,38,166 | 24,09,95,456 |
| | Net Cash Flow (A-B) | 12,57,117 | 12,23,798 | 9,67,631 | 15,16,106 | 21,09,630 | 24,53,242 | 29,08,476 |
| | Opening Cash and Bank | | 12,57,117 | 24,80,915 | 34,48,546 | 49,64,652 | 70,74,282 | 95,27,524 |
| | Cumulative Cash Balance | 12,57,117 | 24,80,915 | 34,48,546 | 49,64,652 | 70,74,282 | 95,27,524 | 1,24,36,001 |

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 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 | | -84,531.31 | 4,39,048.66 | 11,12,572.50 | 18,49,584.08 | 26,55,556.41 | 35,34,947.42 | 42,59,934.21 |
| Add: Deprecation | | 10,45,260.23 | 10,45,260.23 | 10,45,260.23 | 10,45,260.23 | 10,45,260.23 | 10,45,260.23 | 10,45,260.23 |
| Add: Preliminary expense written off | | 2,96,387.62 | 2,96,387.62 | 2,96,387.62 | 2,96,387.62 | 2,96,387.62 | 2,96,387.62 | 0.00 |
| Net Cash Accrual (A) | | 12,57,116.54 | 17,80,696.51 | 24,54,220.35 | 31,91,231.93 | 39,97,204.26 | 45,80,207.65 | 53,05,194.44 |
| Initial Investment/ Net Cash Accrual | (1,24,48,279.9812) | 12,57,116.54 | 17,80,696.51 | 24,54,220.35 | 31,91,231.93 | 39,97,204.26 | 45,80,207.65 | 53,05,194.44 |
| IRR | 13.69% | | | | | | | |
| Present Value Equivalent | | 0.88 | 0.77 | 0.68 | 0.60 | 0.53 | 0.46 | 0.41 |
| Present Value of Future Inflows | | 11,05,702.50 | 13,77,575.49 | 16,69,943.59 | 19,09,894.45 | 21,04,117.99 | 21,20,614.20 | 21,60,431.76 |
| Operating Net Cash Inflow | | | | | 1,24,48,279.98 | | | |
| Present Capital Outflow | | | | | 3,18,83,074.13 | | | |

-1,94,34,794.15

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 | 9,92,95,661 | 11,78,11,865 | 13,74,54,743 | 15,87,67,378 | 18,18,67,641 | 20,68,81,011 | 23,39,41,049 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 16,38,000 | 18,42,750 | 20,63,880 | 23,02,516 | 25,59,856 | 26,87,849 | 28,22,241 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| Total Receipts | 10,09,33,661 | 11,96,54,615 | 13,95,18,623 | 16,10,69,895 | 18,44,27,497 | 20,95,68,860 | 23,67,63,291 |
| Total Variable Exp | 9,67,17,073 | 11,46,84,541 | 13,37,71,729 | 15,44,80,954 | 17,69,26,671 | 20,12,30,758 | 22,75,16,061 |
| Contribution | 42,16,588 | 49,70,074 | 57,46,894 | 65,88,941 | 75,00,826 | 83,38,102 | 92,47,230 |
| Total Fixed exp | 27,19,595 | 27,58,464 | 27,99,189 | 28,41,876 | 28,86,638 | 26,30,544 | 26,65,256 |
| BEP | 64% | 56% | 49% | 43% | 38% | 32% | 29% |

Average BEP **44.38%**

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 | -84,531 | 4,39,049 | 11,12,572 | 18,49,584 | 26,55,556 | 35,34,947 | 42,59,934 |
| Add: Deprecation | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 |
| Add: Preliminary exp Written off | 2,96,388 | 2,96,388 | 2,96,388 | 2,96,388 | 2,96,388 | 0 | 0 |
| Net Cash Accrual (A) | 12,57,117 | 17,80,697 | 24,54,220 | 31,91,232 | 39,97,204 | 45,80,208 | 53,05,194 |
| PV Factor @ 10 % | 0.91 | 0.83 | 0.75 | 0.68 | 0.62 | 0.56 | 0.51 |
| Disc Cash Flow | 11,42,833 | 14,71,650 | 18,43,892 | 21,79,654 | 24,81,949 | 25,85,408 | 27,22,404 |

Total Discounted Cash Flows 1,44,27,790

Present Value of Outflow 1,24,48,280

NPV 19,79,510.44

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 | (84,531) | 4,39,049 | 11,12,572 | 18,49,584 | 26,55,556 | 35,34,947 | 42,59,934 |
| Average net profit | 1966730.28 | | | | | | |
| Total Project cost/Capital Employed | 2318409.17 | | | | | | |
| ROI | 84.83% | | | | | | |

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 | 1,32,10,654 | | | | | | | |
| Profit after Tax & Dividend | | (84,531) | 4,39,049 | 11,12,572 | 18,49,584 | 26,55,556 | 35,34,947 | 42,59,934 |
| Add: Depreciation | | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 | 10,45,260 |
| Add: Preliminary exp Written off | | 2,96,388 | 2,96,388 | 2,96,388 | 2,96,388 | 2,96,388 | - | - |
| Net Cash Accrual (A) | | 12,57,117 | 17,80,697 | 24,54,220 | 31,91,232 | 39,97,204 | 45,80,208 | 53,05,194 |
| Cashflow - Initial Investment | | (1,19,53,538) | (1,01,72,841) | (77,18,621) | (45,27,389) | (5,30,185) | | |

Payback period (in years) - Project

5.13

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 | 28,38,641 | 35,53,258 | 42,89,352 | 50,88,713 | 59,55,836 | 67,52,819 | 76,27,235 |
| Total | 28,38,641 | 35,53,258 | 42,89,352 | 50,88,713 | 59,55,836 | 67,52,819 | 76,27,235 |
| Total Annual EMI | 13,07,069 | 25,55,346 | 25,55,346 | 25,55,346 | 25,55,346 | 25,55,346 | 25,55,346 |
| Debt Service Coverage Ratio (DSCR) | 2.17 | 1.39 | 1.68 | 1.99 | 2.33 | 2.64 | 2.98 |

Average DSCR

2.17

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 - Cleaning & Grading | 10,42,60,444 | 12,37,02,458 | 14,43,27,480 | 16,67,05,747 | 19,09,61,023 | 21,72,25,062 | 24,56,38,102 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 17,19,900 | 19,34,888 | 21,67,074 | 24,17,642 | 26,87,849 | 28,22,241 | 29,63,353 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Total Income | 10,59,80,344 | 12,56,37,346 | 14,64,94,554 | 16,91,23,389 | 19,36,48,872 | 22,00,47,303 | 24,86,01,455 |
| Expenditure | | | | | | | |
| Fixed Cost (Excl. of Depreciation, Amortization and | 13,77,947 | 14,16,816 | 14,57,541 | 15,00,228 | 15,44,990 | 15,85,283 | 16,19,996 |
| Variable Cost | 10,15,52,926 | 11,46,84,541 | 13,37,71,729 | 15,44,80,954 | 17,69,26,671 | 20,12,30,758 | 22,75,16,061 |
| Total Operational Expenses | 10,29,30,874 | 11,61,01,357 | 13,52,29,270 | 15,59,81,182 | 17,84,71,661 | 20,28,16,041 | 22,91,36,056 |
| Net Income | 30,49,470 | 95,35,989 | 1,12,65,284 | 1,31,42,208 | 1,51,77,211 | 1,72,31,262 | 1,94,65,399 |

| Cost Variation (+5%) | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Facility 1 - Cleaning & Grading | 9,92,95,661 | 11,78,11,865 | 13,74,54,743 | 15,87,67,378 | 18,18,67,641 | 20,68,81,011 | 23,39,41,049 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 16,38,000 | 18,42,750 | 20,63,880 | 23,02,516 | 25,59,856 | 26,87,849 | 28,22,241 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Total Income | 10,09,33,661 | 11,96,54,615 | 13,95,18,623 | 16,10,69,895 | 18,44,27,497 | 20,95,68,860 | 23,67,63,291 |
| Expenditure | | | | | | | |
| Fixed Cost (Excl. of Depreciation, Amortization and | 13,77,947.31 | 14,16,816.31 | 14,57,541.11 | 15,00,228.20 | 15,44,990.09 | 15,85,283.43 | 16,19,995.73 |
| Variable Cost | 10,15,52,926.30 | 12,04,18,767.75 | 14,04,60,315.65 | 16,22,05,001.26 | 18,57,73,004.64 | 21,12,92,295.86 | 23,88,91,863.55 |
| Total Operational Expenses | 10,29,30,873.61 | 12,18,35,584.06 | 14,19,17,856.76 | 16,37,05,229.46 | 18,73,17,994.73 | 21,28,77,579.29 | 24,05,11,859.29 |
| Net Income | (19,97,212.99) | (21,80,968.98) | (23,99,234.03) | (26,35,334.87) | (28,90,497.64) | (33,08,719.13) | (37,48,568.50) |

| Quantity Variation (-5%) | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Facility 1 - Cleaning & Grading | 9,43,30,878 | 11,19,21,272 | 13,05,82,006 | 15,08,29,010 | 17,27,74,259 | 19,65,36,961 | 22,22,43,997 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 15,56,100 | 17,50,613 | 19,60,686 | 21,87,390 | 24,31,863 | 25,53,457 | 26,81,129 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Total Income | 9,58,86,978 | 11,36,71,884 | 13,25,42,692 | 15,30,16,400 | 17,52,06,122 | 19,90,90,417 | 22,49,25,126 |
| Expenditure | | | | | | | |
| Fixed Cost (Excl. of Depreciation, Amortization and | 13,77,947 | 14,16,816 | 14,57,541 | 15,00,228 | 15,44,990 | 15,85,283 | 16,19,996 |
| Variable Cost | 9,18,81,219 | 10,89,50,314 | 12,70,83,143 | 14,67,56,906 | 16,80,80,338 | 19,11,69,220 | 21,61,40,258 |
| Total Operational Expenses | 9,32,59,166 | 11,03,67,130 | 12,85,40,684 | 14,82,57,134 | 16,96,25,328 | 19,27,54,503 | 21,77,60,253 |
| Net Income | 26,27,811 | 33,04,754 | 40,02,008 | 47,59,266 | 55,80,795 | 63,35,914 | 71,64,873 |

| Cost Variation (-5%) | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Facility 1 - Cleaning & Grading | 9,92,95,661 | 11,78,11,865 | 13,74,54,743 | 15,87,67,378 | 18,18,67,641 | 20,68,81,011 | 23,39,41,049 |
| Facility 2 - Processing Unit- Dal Mill | - | - | - | - | - | - | - |
| Facility 3 - Warehouse | 16,38,000 | 18,42,750 | 20,63,880 | 23,02,516 | 25,59,856 | 26,87,849 | 28,22,241 |
| Facility 4 - Custom Hiring | - | - | - | - | - | - | - |
| Facility 5 - Agri Input Centre | - | - | - | - | - | - | - |
| Facility 6 - Processing Unit - Horti Commodity | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Total Income | 10,09,33,661 | 11,96,54,615 | 13,95,18,623 | 16,10,69,895 | 18,44,27,497 | 20,95,68,860 | 23,67,63,291 |
| Expenditure | | | | | | | |
| Fixed Cost (Excl. of Depreciation, Amortization and | 13,77,947 | 14,16,816 | 14,57,541 | 15,00,228 | 15,44,990 | 15,85,283 | 16,19,996 |
| Variable Cost | 9,18,81,219 | 10,89,50,314 | 12,70,83,143 | 14,67,56,906 | 16,80,80,338 | 19,11,69,220 | 21,61,40,258 |
| Total Operational Expenses | 9,32,59,166 | 11,03,67,130 | 12,85,40,684 | 14,82,57,134 | 16,96,25,328 | 19,27,54,503 | 21,77,60,253 |
| Net Income | 76,74,494 | 92,87,485 | 1,09,77,939 | 1,28,12,760 | 1,48,02,169 | 1,68,14,357 | 1,90,03,038 |

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 | 258 |
| Total No.of Non- members Cultivating Grain Crops | 1800 |
| Total | 2058 |
| Average Land Holding per Member (Acres) | 4 |
| Total Cultivated Land under grain Crop(Acres) | 8232 |

10.2 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 | Soybean | 60% | 4939.2 | 10 | 49392 | 10% | 44452.8 |
| | Red Gram/Tur | 20% | 1646.4 | 6 | 9878.4 | 5% | 9384.48 |
| | Paddy/Rice | 0% | 0 | 4 | 0 | 0% | 0 |
| | Green Gram/ Moong | 20% | 1646.4 | 5 | 8232 | 0% | 8232 |
| | Maize | 0% | 0 | 20 | 0 | 0% | 0 |
| | Black Gram/Udid | 0% | 0 | 7 | 0 | 10% | 0 |
| | Bajra | 0% | 0 | 6 | 0 | 2% | 0 |
| | Jawar | 0% | 0 | 3 | 0 | 0% | 0 |
| | Sunflower | 0% | 0 | 0 | 0 | 0% | 0 |
| Area Under Rabbi Cultivation (In Acres) | | 100% | 8232 | | | | |
| Rabbi | Wheat | 5% | 411.6 | 4 | 1646.4 | 10% | 1481.76 |
| | Bengal Gram/Channa | 80% | 6585.6 | 8 | 52684.8 | 10% | 47416.32 |
| | Jawar | 10% | 823.2 | 4 | 3292.8 | 5% | 3128.16 |
| | Maize | 3% | 246.96 | 20 | 4939.2 | 0% | 4939.2 |
| | Safflower | 2% | 164.64 | 3 | 493.92 | 0% | 493.92 |
| | | 0% | 0 | | 0 | 0% | 0 |
| | | 0% | 0 | | 0 | 0% | 0 |
| Area Under Summer Cultivation (In Acres) | | 5% | 411.6 | | | | |
| Summer | Groundnut | 0% | 0 | | 0 | 0% | 0 |
| | | 0% | 0 | | 0 | 0% | 0 |
| | | 0% | 0 | | 0 | 0% | 0 |
| | | 0% | 0 | | 0 | 0% | 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 | 40% | 45% | 50% | 55% | 60% | 65% | 70% |
|--------------------|-----------|-----------|----------|-----------|-----------|-----------|-----------|
| | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
| Soybean | 17781.12 | 20003.76 | 22226.4 | 24449.04 | 26671.68 | 28894.32 | 31116.96 |
| Red Gram/Tur | 3753.792 | 4223.016 | 4692.24 | 5161.464 | 5630.688 | 6099.912 | 6569.136 |
| Paddy/Rice | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Green Gram/ Moong | 3292.8 | 3704.4 | 4116 | 4527.6 | 4939.2 | 5350.8 | 5762.4 |
| Maize | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Wheat | 592.704 | 666.792 | 740.88 | 814.968 | 889.056 | 963.144 | 1037.232 |
| Bengal Gram/Channa | 18966.528 | 21337.344 | 23708.16 | 26078.976 | 28449.792 | 30820.608 | 33191.424 |
| Jawar | 1251.264 | 1407.672 | 1564.08 | 1720.488 | 1876.896 | 2033.304 | 2189.712 |
| Maize | 1975.68 | 2222.64 | 2469.6 | 2716.56 | 2963.52 | 3210.48 | 3457.44 |
| Safflower | 197.568 | 222.264 | 246.96 | 271.656 | 296.352 | 321.048 | 345.744 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Groundnut | 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 |

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 | 4445.28 | 6667.92 | 8890.56 | 11113.2 | 13335.84 | 15558.48 | 17781.12 |
| Red Gram/Tur | 938.448 | 1407.672 | 1876.896 | 2346.12 | 2815.344 | 3284.568 | 3753.792 |
| Paddy/Rice | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Green Gram/ Moong | 823.2 | 1234.8 | 1646.4 | 2058 | 2469.6 | 2881.2 | 3292.8 |
| Maize | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Wheat | 148.176 | 222.264 | 296.352 | 370.44 | 444.528 | 518.616 | 592.704 |
| Bengal Gram/Channa | 4741.632 | 7112.448 | 9483.264 | 11854.08 | 14224.896 | 16595.712 | 18966.528 |
| Jawar | 312.816 | 469.224 | 625.632 | 782.04 | 938.448 | 1094.856 | 1251.264 |
| Maize | 493.92 | 740.88 | 987.84 | 1234.8 | 1481.76 | 1728.72 | 1975.68 |
| Safflower | 49.392 | 74.088 | 98.784 | 123.48 | 148.176 | 172.872 | 197.568 |
| 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 | 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 |

10.5 Crop-wise Area Considered for Agri Input Service Centre

| Particulars | 20% | 22.5% | 25.0% | 27.5% | 30.0% | 32.5% | 35.0% |
|--------------------|---------|---------|--------|---------|---------|---------|---------|
| | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
| Soybean | 987.84 | 1111.32 | 1234.8 | 1358.28 | 1481.76 | 1605.24 | 1728.72 |
| Red Gram/Tur | 329.28 | 370.44 | 411.6 | 452.76 | 493.92 | 535.08 | 576.24 |
| Paddy/Rice | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Green Gram/ Moong | 329.28 | 370.44 | 411.6 | 452.76 | 493.92 | 535.08 | 576.24 |
| Maize | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Wheat | 82.32 | 92.61 | 102.9 | 113.19 | 123.48 | 133.77 | 144.06 |
| Bengal Gram/Channa | 1317.12 | 1481.76 | 1646.4 | 1811.04 | 1975.68 | 2140.32 | 2304.96 |
| Jawar | 164.64 | 185.22 | 205.8 | 226.38 | 246.96 | 267.54 | 288.12 |
| Maize | 49.392 | 55.566 | 61.74 | 67.914 | 74.088 | 80.262 | 86.436 |
| Safflower | 32.928 | 37.044 | 41.16 | 45.276 | 49.392 | 53.508 | 57.624 |
| 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 | 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 |

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

| | | | | | | | |
|---|----------|----------|-----------|-----------|-----------|-----------|-----------|
| Pomegranate | - | - | - | - | - | - | - |
| Custard Apple | - | - | - | - | - | - | - |
| Guava | - | - | - | - | - | - | - |
| Citrus | - | - | - | - | - | - | - |
| | | | | | | | |
| | | | | | | | |
| Output | | | | | | | |
| Soybean | 8,712.75 | 9,801.84 | 10,890.94 | 11,980.03 | 13,069.12 | 14,158.22 | 15,247.31 |
| Red Gram/Tur | 1,839.36 | 2,069.28 | 2,299.20 | 2,529.12 | 2,759.04 | 2,988.96 | 3,218.88 |
| Paddy/Rice | - | - | - | - | - | - | - |
| Green Gram/ Moong | 1,613.47 | 1,815.16 | 2,016.84 | 2,218.52 | 2,420.21 | 2,621.89 | 2,823.58 |
| Maize | - | - | - | - | - | - | - |
| Black Gram/Udid | - | - | - | - | - | - | - |
| Bajra | - | - | - | - | - | - | - |
| Jawar | - | - | - | - | - | - | - |
| Sunflower | - | - | - | - | - | - | - |
| Wheat | 290.42 | 326.73 | 363.03 | 399.33 | 435.64 | 471.94 | 508.24 |
| Bengal Gram/Channa | 4,646.80 | 5,227.65 | 5,808.50 | 6,389.35 | 6,970.20 | 7,551.05 | 8,131.90 |
| Jawar | 613.12 | 689.76 | 766.40 | 843.04 | 919.68 | 996.32 | 1,072.96 |
| Maize | 968.08 | 1,089.09 | 1,210.10 | 1,331.11 | 1,452.12 | 1,573.14 | 1,694.15 |
| Safflower | 96.81 | 108.91 | 121.01 | 133.11 | 145.21 | 157.31 | 169.41 |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Groundnut | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Fruit & Vegetables Crop Production Details | | | | | | | |
| Onion | - | - | - | - | - | - | - |
| Tomato | - | - | - | - | - | - | - |
| Okra | - | - | - | - | - | - | - |
| Chilli | - | - | - | - | - | - | - |
| Potato | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Onion | - | - | - | - | - | - | - |
| Tomato | - | - | - | - | - | - | - |
| Okra | - | - | - | - | - | - | - |
| Chilli | - | - | - | - | - | - | - |
| Brinjal | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Pomegranate | - | - | - | - | - | - | - |
| Custard Apple | - | - | - | - | - | - | - |
| Guava | - | - | - | - | - | - | - |
| Citrus | - | - | - | - | - | - | - |

12.2 Facility 1 - Profit and loss of Trading

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

| Particulars | Rate | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | |
|---|----------|-------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|
| Revenue | | | | | | | | | |
| Soybean | Quintals | 5,800 | 5,02,81,273 | 5,96,60,057 | 6,96,07,269 | 8,04,00,052 | 9,20,98,095 | 10,47,64,942 | 11,84,68,229 |
| Red Gram/Tur | Quintals | 6,500 | 1,18,96,048 | 1,41,14,975 | 1,64,68,386 | 1,90,21,851 | 2,17,89,492 | 2,47,86,342 | 2,80,28,403 |
| Paddy/Rice | Quintals | - | - | - | - | - | - | - | - |
| Green Gram/ Moong | Quintals | 6,000 | 96,32,428 | 1,14,29,130 | 1,33,34,726 | 1,54,02,309 | 1,76,43,313 | 2,00,69,912 | 2,26,95,063 |
| Maize | Quintals | - | - | - | - | - | - | - | - |
| Black Gram/Udid | Quintals | 6,500 | - | - | - | - | - | - | - |
| Bajra | Quintals | 2,000 | - | - | - | - | - | - | - |
| Jawar | Quintals | - | - | - | - | - | - | - | - |
| Sunflower | Quintals | - | - | - | - | - | - | - | - |
| Wheat | Quintals | 1,800 | 5,20,151 | 6,17,173 | 7,20,075 | 8,31,725 | 9,52,739 | 10,83,775 | 12,25,533 |
| Bengal Gram/Channa | Quintals | 5,500 | 2,54,29,609 | 3,01,72,903 | 3,52,03,676 | 4,06,62,095 | 4,65,78,347 | 5,29,84,569 | 5,99,14,966 |
| Jawar | Quintals | - | - | - | - | - | - | - | - |
| Maize | Quintals | - | - | - | - | - | - | - | - |
| Safflower | Quintals | 6,000 | 5,77,946 | 6,85,748 | 8,00,084 | 9,24,139 | 10,58,599 | 12,04,195 | 13,61,704 |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| Groundnut | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| Job Work Charges | Quintals | 50 | 9,58,205 | 11,31,879 | 13,20,526 | 15,25,208 | 17,47,056 | 19,87,276 | 22,47,151 |
| Fruit & Vegetables Crop Production Details | | | | | | | | | |
| Onion | Quintals | 2,000 | - | - | - | - | - | - | - |
| Tomato | Quintals | 1,000 | - | - | - | - | - | - | - |
| Okra | Quintals | 1,500 | - | - | - | - | - | - | - |
| Chilli | Quintals | 3,000 | - | - | - | - | - | - | - |
| Potato | Quintals | 1,500 | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| Onion | Quintals | 2,000 | - | - | - | - | - | - | - |
| Tomato | Quintals | 1,000 | - | - | - | - | - | - | - |
| Okra | Quintals | 1,500 | - | - | - | - | - | - | - |
| Chilli | Quintals | 3,000 | - | - | - | - | - | - | - |
| Brinjal | Quintals | 2,000 | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| 0 | Quintals | - | - | - | - | - | - | - | - |
| Pomegranate | Quintals | 5,000 | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---|----------|-------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Custard Apple | Quintals | | - | - | - | - | - | - | - | - |
| Guava | Quintals | | - | - | - | - | - | - | - | - |
| Citrus | Quintals | | - | - | - | - | - | - | - | - |
| Total Revenue | | | 9,92,95,661 | 11,78,11,865 | 13,74,54,743 | 15,87,67,378 | 18,18,67,641 | 20,68,81,011 | 23,39,41,049 | |
| Expenses | | | | | | | | | | |
| Variable Cost | | | | | | | | | | |
| Soybean | Quintals | 5,150 | 4,57,86,384 | 5,40,85,166 | 6,30,99,360 | 7,28,79,761 | 8,34,80,454 | 9,49,59,016 | 10,73,76,734 | |
| Red Gram/Tur | Quintals | 5,600 | 1,05,10,618 | 1,24,15,667 | 1,44,84,945 | 1,67,30,111 | 1,91,63,582 | 2,17,98,575 | 2,46,49,157 | |
| Paddy/Rice | Quintals | | - | - | - | - | - | - | - | |
| Green Gram/ Moong | Quintals | 5,700 | 93,84,480 | 1,10,85,417 | 1,29,32,987 | 1,49,37,599 | 1,71,10,341 | 1,94,63,013 | 2,20,08,176 | |
| Maize | Quintals | | - | - | - | - | - | - | - | |
| Black Gram/Udid | Quintals | 6,200 | - | - | - | - | - | - | - | |
| Bajra | Quintals | 1,700 | - | - | - | - | - | - | - | |
| Jawar | Quintals | | - | - | - | - | - | - | - | |
| Sunflower | Quintals | | - | - | - | - | - | - | - | |
| Wheat | Quintals | 1,500 | 4,44,528 | 5,25,099 | 6,12,615 | 7,07,570 | 8,10,490 | 9,21,932 | 10,42,493 | |
| Bengal Gram/Channa | Quintals | 4,800 | 2,27,59,834 | 2,68,85,053 | 3,13,65,896 | 3,62,27,610 | 4,14,97,080 | 4,72,02,928 | 5,33,75,619 | |
| Jawar | Quintals | | - | - | - | - | - | - | - | |
| Maize | Quintals | | - | - | - | - | - | - | - | |
| Safflower | Quintals | 5,500 | 5,43,312 | 6,41,787 | 7,48,752 | 8,64,808 | 9,90,599 | 11,26,806 | 12,74,158 | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| Groundnut | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| Fruit & Vegetables Crop Production Details | | | | | | | | | | |
| Onion | Quintals | 1,800 | - | - | - | - | - | - | - | |
| Tomato | Quintals | 800 | - | - | - | - | - | - | - | |
| Okra | Quintals | 1,300 | - | - | - | - | - | - | - | |
| Chilli | Quintals | 2,800 | - | - | - | - | - | - | - | |
| Potato | Quintals | 1,300 | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| Onion | Quintals | 1,800 | - | - | - | - | - | - | - | |
| Tomato | Quintals | 800 | - | - | - | - | - | - | - | |
| Okra | Quintals | 1,300 | - | - | - | - | - | - | - | |
| Chilli | Quintals | 2,800 | - | - | - | - | - | - | - | |
| Brinjal | Quintals | 1,800 | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| Pomegranate | Quintals | 4,700 | - | - | - | - | - | - | - | |
| Custard Apple | Quintals | | - | - | - | - | - | - | - | |
| Guava | Quintals | | - | - | - | - | - | - | - | |
| Citrus | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| 0 | Quintals | | - | - | - | - | - | - | - | |
| Daily Labour | | 6 | 300 | 17,26,200 | 20,37,420 | 23,77,431 | 27,46,350 | 31,46,216 | 35,79,204 | 40,45,213 |
| Electricity Charges | | 223.8 | 15 | 32,19,363 | 37,99,788 | 44,33,909 | 51,21,942 | 58,67,694 | 66,75,215 | 75,44,322 |
| Gunny Bags/100 Kg | | | 85 | 15,96,369 | 18,85,711 | 21,99,996 | 25,40,996 | 29,10,595 | 33,10,802 | 37,43,753 |
| Transportation Cost/100 Kg | | | 50 | 9,39,041 | 11,09,242 | 12,94,115 | 14,94,703 | 17,12,115 | 19,47,531 | 22,02,208 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Add: Opening Stock | | | | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 | |
| Less: Closing Stock | | | | 4,79,855 | 5,66,806 | 6,61,279 | 7,63,784 | 8,74,885 | 9,95,187 | 11,25,298 |
| Total Variable Cost | | | | 9,64,30,273 | 11,43,83,401 | 13,34,55,532 | 15,41,48,947 | 17,65,78,064 | 20,08,64,720 | 22,71,31,721 |
| Fixed Cost | | | | | | | | | | |
| Machine Operator | | 1 | 10,000 | 1,20,000 | 1,26,000 | 1,32,300 | 1,38,915 | 1,45,861 | 1,53,154 | 1,60,811 |
| Supervisor | | 1 | 8,000 | 96,000 | 1,00,800 | 1,05,840 | 1,11,132 | 1,16,689 | 1,22,523 | 1,28,649 |
| Lab Technician | | 1 | 7,000 | 84,000 | 88,200 | 92,610 | 97,241 | 1,02,103 | 1,07,208 | 1,12,568 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Fixed Cost | | | | 3,00,000 | 3,15,000 | 3,30,750 | 3,47,288 | 3,64,652 | 3,82,884 | 4,02,029 |
| Total Expenses | | | | 9,67,30,273 | 11,46,98,401 | 13,37,86,282 | 15,44,96,234 | 17,69,42,716 | 20,12,47,605 | 22,75,33,750 |
| | | | | | | | | | | |
| Operating Income | | | | 25,65,388 | 31,13,464 | 36,68,461 | 42,71,144 | 49,24,925 | 56,33,406 | 64,07,300 |

1. Inflation is assumed to be 5% annually.

This sheet provide details capacity utilization of machines and also sale, expenses and operating profit of trading 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 2 - Grain Processing Unit - Dal Mill
13.1 Producers/ Capacity Utilization

Capacity
 No. of Hours

| | |
|---|-----------|
| 1 | Tons Hour |
| 1 | |

No. of Working Days 0

| Particulars | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|--|---------|---------|---------|---------|----------|----------|----------|
| No. of Operation Days | 0 | 6668 | 8891 | 11113 | 13336 | 15558 | 17781 |
| Soybean | 4445.28 | 6667.92 | 8890.56 | 11113.2 | 13335.84 | 15558.48 | 17781.12 |
| Red Gram/Tur | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Paddy/Rice | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Green Gram/ Moong | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maize | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 |
| Wheat | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bengal Gram/Channa | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jawar | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maize | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Safflower | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Groundnut | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Quantity to be Processed | 4445.28 | 6667.92 | 8890.56 | 11113.2 | 13335.84 | 15558.48 | 17781.12 |
| Job Work (50%) | 50% | 50% | 50% | 50% | 50% | 50% | 50% |
| Quantity for Processing and Trading for PC | 50% | 50% | 50% | 50% | 50% | 50% | 50% |
| Job Work (50%) | 2,223 | 3,334 | 4,445 | 5,557 | 6,668 | 7,779 | 8,891 |
| Quantity for sale (50%) | | | | | | | |
| Soybean | 2,223 | 3,334 | 4,445 | 5,557 | 6,668 | 7,779 | 8,891 |
| Red Gram/Tur | - | - | - | - | - | - | - |
| Paddy/Rice | - | - | - | - | - | - | - |
| Green Gram/ Moong | - | - | - | - | - | - | - |
| Maize | - | - | - | - | - | - | - |
| Black Gram/Udid | - | - | - | - | - | - | - |
| Bajra | - | - | - | - | - | - | - |
| Jawar | - | - | - | - | - | - | - |
| Sunflower | - | - | - | - | - | - | - |
| Wheat | - | - | - | - | - | - | - |
| Bengal Gram/Channa | - | - | - | - | - | - | - |
| Jawar | - | - | - | - | - | - | - |
| Maize | - | - | - | - | - | - | - |
| Safflower | - | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| Groundnut | - | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | | | | | | | |
| Output (KG) | | | | | | | |
| Soybean | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Red Gram/Tur | | | | | | | |
| Dal (80%) | - | - | - | - | - | - | - |
| Husk and Powder | - | - | - | - | - | - | - |
| Paddy/Rice | | | | | | | |
| | | | | | | | |
| Green Gram/ Moong | | | | | | | |
| Dal (80%) | - | - | - | - | - | - | - |
| Husk and Powder | - | - | - | - | - | - | - |
| Maize | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Black Gram/Udid | | | | | | | |
| Dal (80%) | - | - | - | - | - | - | - |
| Husk and Powder | - | - | - | - | - | - | - |
| Bajra | | | | | | | |
| | | | | | | | |
| Jawar | | | | | | | |
| | | | | | | | |
| Sunflower | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Wheat | | | | | | | |
| | | | | | | | |
| Bengal Gram/Channa | | | | | | | |
| Dal (80%) | - | - | - | - | - | - | - |
| Husk and Powder | - | - | - | - | - | - | - |
| Jawar | | | | | | | |
| | | | | | | | |
| Maize | | | | | | | |
| | | | | | | | |
| Safflower | | | | | | | |
| | | | | | | | |
| | 0 | | | | | | |

| | | | | | | | | | |
|-----------|---|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | 0 | | | | | | | | |
| | | | | | | | | | |
| | 0 | | | | | | | | |
| | | | | | | | | | |
| Groundnut | | | | | | | | | |
| | | | | | | | | | |
| | 0 | | | | | | | | |
| | | | | | | | | | |
| | 0 | | | | | | | | |

Packaging (In Kg)

50

13.2 Facility 2 - Profit and loss of Grain Processing Unit - Dal Mill

| | | | 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 | | | | | | | | | |
| Bengal Gram | 50 Kg | 3500 | - | - | - | - | - | - | - |
| Red Gram | 50 Kg | 3750 | - | - | - | - | - | - | - |
| Black Gram | 50 Kg | 4000 | - | - | - | - | - | - | - |
| Green Gram | 50 Kg | 4000 | - | - | - | - | - | - | - |
| Husk and Powder | Kg | 10 | - | - | - | - | - | - | - |
| Job Work Charges | Kg | 0 | - | - | - | - | - | - | - |
| Revenue | | | - | - | - | - | - | - | - |
| Expenses | | | | | | | | | |
| Variable Cost | | | | | | | | | |
| Bengal Gram | Quintals | 4,800 | - | - | - | - | - | - | - |
| Red gram | Quintals | 5,800 | - | - | - | - | - | - | - |
| Black gram | Quintals | 5,800 | - | - | - | - | - | - | - |
| Green Gram | Quintals | 6,200 | - | - | - | - | - | - | - |
| Oil (Liters) | 0 | 100 | - | - | - | - | - | - | - |
| Daily Labour | 0 | 300 | - | - | - | - | - | - | - |
| Electricity Charges | 0 | 8 | - | - | - | - | - | - | - |
| Loading/Unloading Charges | | 0 | - | - | - | - | - | - | - |
| packaging Exp | | 20 | - | - | - | - | - | - | - |
| Transportation Charges | | 100 | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Add: Opening Stock | | | - | - | - | - | - | - | - |
| Less: Closing Stock | | | - | - | - | - | - | - | - |
| Total Variable Cost | | | - | - | - | - | - | - | - |
| Fixed Cost | | | | | | | | | |
| Machine Operator | 1 | | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| Fixed Cost | | | - | - | - | - | - | - | - |
| Total expenses | | | - | - | - | - | - | - | - |
| Operating Profit | | | - | - | - | - | - | - | - |

This sheet provide details capacity utilization of machines and also sale, expenses and operating profit of Dal Mill 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 3 - Warehouse
14.1 Capacity Utilization

| | | |
|--------------------------------------|----------|----|
| Capacity | 2,000.00 | MT |
| Godown capacity utilised for trading | 500.00 | MT |
| Capacity for rent computation | 1,500.00 | MT |
| No. of Month | 12 | |

| Particular | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Capacity Utilisation | 70% | 75% | 80% | 85% | 90% | 90% | 90% |
| Total Quantity Stored per Annum | 12,600.00 | 13,500.00 | 14,400.00 | 15,300.00 | 16,200.00 | 16,200.00 | 16,200.00 |

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 |
| Storage Charges per MT per Month | | 130 | 16,38,000 | 18,42,750 | 20,63,880 | 23,02,516 | 25,59,856 | 26,87,849 | 28,22,241 |
| Total Revenue | | | 16,38,000 | 18,42,750 | 20,63,880 | 23,02,516 | 25,59,856 | 26,87,849 | 28,22,241 |
| Expenses | | | | | | | | | |
| Variable Cost | | | | | | | | | |
| Damage | MT | 10 | 1,26,000 | 1,32,300 | 1,38,915 | 1,45,861 | 1,53,154 | 1,60,811 | 1,68,852 |
| Fumigation | MT | 8 | 1,00,800 | 1,05,840 | 1,11,132 | 1,16,689 | 1,22,523 | 1,28,649 | 1,35,082 |
| Electricity | | 5,000 | 60,000 | 63,000 | 66,150 | 69,458 | 72,930 | 76,577 | 80,406 |
| Total Variable Cost | | | 2,86,800 | 3,01,140 | 3,16,197 | 3,32,007 | 3,48,607 | 3,66,038 | 3,84,339 |
| Fixed Cost | | | | | | | | | |
| Warehouse Manager | 1 | 7,000 | 84,000 | 88,200 | 92,610 | 97,241 | 1,02,103 | 1,07,208 | 1,12,568 |
| Security Guard | 1 | 5,500 | 66,000 | 69,300 | 72,765 | 76,403 | 80,223 | 84,235 | 88,446 |
| Insurance for Godown Building | | | 1,31,467 | 1,31,467 | 1,31,467 | 1,31,467 | 1,31,467 | 1,31,467 | 1,31,467 |
| Insurance for stock in godown | | | 73,080 | 82,215 | 92,081 | 1,02,728 | 1,14,209 | 1,19,919 | 1,25,915 |
| Total Fixed Cost | | | 3,54,547 | 3,71,182 | 3,88,923 | 4,07,839 | 4,28,002 | 4,42,829 | 4,58,397 |
| Total Expenses | | | 6,41,347 | 6,72,322 | 7,05,120 | 7,39,846 | 7,76,609 | 8,08,867 | 8,42,736 |
| Operating profit | | | 9,96,653 | 11,70,428 | 13,58,760 | 15,62,671 | 17,83,247 | 18,78,982 | 19,79,505 |

This sheet provide details capacity utilization of machines and also sale, expenses and operating profit of Dal Mill 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 4 - Custom Hiring
15.1 Capacity Utilization

| Sr. No. | Custom Hiring Equipment | No. of Equipment | Working Days | No. of Hours in day | Total Hours in a year | Required Hrs/Acre | Total Acres | No. of Liters Diesel Required/acre | Total no. of Liters required | Service Charges/Acre (Amount (Rs.)) | Labour Requirement | Total No. of Days Labour Required |
|---------|-------------------------|------------------|--------------|---------------------|-----------------------|-------------------|-------------|------------------------------------|------------------------------|-------------------------------------|--------------------|-----------------------------------|
| 1 | | | | | 0 | 3 | 0 | 12 | 0 | 3000 | 1 | 0 |
| 2 | | | | | 0 | 2 | 0 | 0 | 0 | 1200 | 1 | 0 |
| 3 | | | | | 0 | 2 | 0 | 8 | 0 | 1800 | 1 | 0 |
| 4 | | | | | 0 | 1 | 0 | 3 | 0 | 800 | 1 | 0 |
| 5 | | | | | 0 | 3 | 0 | 12 | 0 | 3000 | 1 | 0 |
| 6 | | | | | 0 | 3 | 0 | 12 | 0 | 1400 | 1 | 0 |
| 7 | | | | | 0 | 2 | 0 | 5 | 0 | 1400 | 1 | 0 |
| 8 | | | | | 0 | 2 | 0 | 10 | 0 | 3000 | 1 | 0 |
| 9 | | | | | 0 | 2 | 0 | 10 | 0 | 3000 | 1 | 0 |
| 10 | | | | | 0 | 0 | | | 0 | | | |

15.2 Facility 4 - Profit and loss of Custom Hiring

| Particulars | Unit | No. of Unit | Rate | 100% 105.00% 110.25% 115.76% 121.55% 127.63% 134.01% | | | | | | | | |
|------------------------------|-------------|-------------|-------|--|----|----|----|----|----|----|---|---|
| | | | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | | |
| Revenue | | | | | | | | | | | | |
| Custom Hiring Charges | | | | | | | | | | | | |
| | | 0 | 3000 | - | - | - | - | - | - | - | - | - |
| | | 0 | 1200 | - | - | - | - | - | - | - | - | - |
| | | 0 | 1800 | - | - | - | - | - | - | - | - | - |
| | | 0 | 800 | - | - | - | - | - | - | - | - | - |
| | | 0 | 3000 | - | - | - | - | - | - | - | - | - |
| Rotawetor | | 0 | 1400 | - | - | - | - | - | - | - | - | - |
| Trolley | | 0 | 1400 | - | - | - | - | - | - | - | - | - |
| | | 0 | 3000 | - | - | - | - | - | - | - | - | - |
| | | 0 | 3000 | - | - | - | - | - | - | - | - | - |
| | | 0 | 0 | - | - | - | - | - | - | - | - | - |
| | | 0 | 0 | - | - | - | - | - | - | - | - | - |
| Total Revenue | | | | | | | | | | | | |
| Expenses | | | | | | | | | | | | |
| Variable Expenses | | | | | | | | | | | | |
| Diesel | Litres | 0 | 100 | - | - | - | - | - | - | - | - | - |
| Daily Labour | No. of Days | 0 | 300 | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total Variable Cost | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Fixed Cost | | | | | | | | | | | | |
| Driver | No. | 0 | 8,000 | - | - | - | - | - | - | - | - | - |
| Repair & Maintainance | | | | - | - | - | - | - | - | - | - | - |
| Insurance | | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | |
| Total Fixed Cost | | | | | | | | | | | | |
| Total Expenses | | | | | | | | | | | | |
| Operating Income | | | | | | | | | | | | |

This sheet provide details of sale, expenses and operating profit of custom hiring 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 | 988 | 1,111 | 1,235 | 1,358 | 1,482 | 1,605 | 1,729 |
| Red Gram/Tur | 329 | 370 | 412 | 453 | 494 | 535 | 576 |
| Paddy/Rice | - | - | - | - | - | - | - |
| Green Gram/ Moong | 329 | 370 | 412 | 453 | 494 | 535 | 576 |
| Maize | - | - | - | - | - | - | - |
| Black Gram/Udid | - | - | - | - | - | - | - |
| Bajra | - | - | - | - | - | - | - |
| Jawar | - | - | - | - | - | - | - |
| Rabi Crop | | | | | | | |
| Wheat | 82 | 93 | 103 | 113 | 123 | 134 | 144 |
| Bengal Gram/Channa | 1,317 | 1,482 | 1,646 | 1,811 | 1,976 | 2,140 | 2,305 |
| Jawar | 165 | 185 | 206 | 226 | 247 | 268 | 288 |
| Maize | 49 | 56 | 62 | 68 | 74 | 80 | 86 |
| Safflower | 33 | 37 | 41 | 45 | 49 | 54 | 58 |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Summer | | | | | | | |
| Groundnut | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Fruit & Vegetables Crop Production Details | | | | | | | |
| Onion | - | - | - | - | - | - | - |
| Tomato | - | - | - | - | - | - | - |
| Okra | - | - | - | - | - | - | - |
| Chilli | - | - | - | - | - | - | - |
| Potato | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Onion | - | - | - | - | - | - | - |
| Tomato | - | - | - | - | - | - | - |
| Okra | - | - | - | - | - | - | - |
| Chilli | - | - | - | - | - | - | - |
| Brinjal | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Pomegranate | - | - | - | - | - | - | - |
| Custard Apple | - | - | - | - | - | - | - |
| Guava | - | - | - | - | - | - | - |
| Citrus | - | - | - | - | - | - | - |
| Requirement of Input material | | | | | | | |
| Seeds | | | | | | | |
| Kharif Crops | | | | | | | |
| Soybean | 30 | 29,635 | 33,340 | 37,044 | 40,748 | 44,453 | 48,157 |
| Red Gram/Tur | 5 | 1,646 | 1,852 | 2,058 | 2,264 | 2,470 | 2,675 |
| Paddy/Rice | 15 | - | - | - | - | - | - |
| Green Gram/ Moong | 15 | 4,939 | 5,557 | 6,174 | 6,791 | 7,409 | 8,026 |
| Maize | 25 | - | - | - | - | - | - |
| Black Gram/Udid | 15 | - | - | - | - | - | - |
| Bajra | 5 | - | - | - | - | - | - |
| Jawar | 5 | - | - | - | - | - | - |
| Rabi Crop | | | | | | | |
| Wheat | 40 | 3,293 | 3,704 | 4,116 | 4,528 | 4,939 | 5,351 |
| Bengal Gram/Channa | 30 | 39,514 | 44,453 | 49,392 | 54,331 | 59,270 | 64,210 |
| Jawar | 5 | 823 | 926 | 1,029 | 1,132 | 1,235 | 1,338 |
| Maize | 20 | 988 | 1,111 | 1,235 | 1,358 | 1,482 | 1,605 |
| Safflower | 5 | 165 | 185 | 206 | 226 | 247 | 268 |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| Summer | | | | | | | |
| Groundnut | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |
| 0 | - | - | - | - | - | - | - |

| | | | | | | | | | |
|--|---|-------|---|---|---|---|---|---|---|
| Pomegranate | | | - | - | - | - | - | - | - |
| Custard Apple | | | - | - | - | - | - | - | - |
| Guava | | | - | - | - | - | - | - | - |
| Citrus | | | - | - | - | - | - | - | - |
| | 0 | | | | | | | | |
| Fertilizer(Rate/KG) | | | | | | | | | |
| SSP | | - | - | - | - | - | - | - | - |
| Urea | | - | - | - | - | - | - | - | - |
| DAP | | - | - | - | - | - | - | - | - |
| Pesticide | | | | | | | | | |
| Dupont Coragen | | - | - | - | - | - | - | - | - |
| Confidor Boyer | | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Total Revenue | | | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Expenses | | | | | | | | | |
| Seeds (Rate/KG) | | | | | | | | | |
| Variable Cost | | | | | | | | | |
| Soybean | | - | - | - | - | - | - | - | - |
| Red Gram/Tur | | - | - | - | - | - | - | - | - |
| Paddy/Rice | | - | - | - | - | - | - | - | - |
| Green Gram/ Moong | | - | - | - | - | - | - | - | - |
| Maize | | - | - | - | - | - | - | - | - |
| Black Gram/Udid | | - | - | - | - | - | - | - | - |
| Bajra | | - | - | - | - | - | - | - | - |
| Jawar | | - | - | - | - | - | - | - | - |
| Rabi Crop | | | | | | | | | |
| Wheat | | - | - | - | - | - | - | - | - |
| Bengal Gram/Channa | | - | - | - | - | - | - | - | - |
| Jawar | | - | - | - | - | - | - | - | - |
| Maize | | - | - | - | - | - | - | - | - |
| Safflower | | - | - | - | - | - | - | - | - |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| Summer | | - | - | - | - | - | - | - | - |
| Groundnut | | - | - | - | - | - | - | - | - |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| Fruit & Vegetables Crop Production Details | | | | | | | | | |
| Onion | | - | - | - | - | - | - | - | - |
| Tomato | | - | - | - | - | - | - | - | - |
| Okra | | - | - | - | - | - | - | - | - |
| Chilli | | - | - | - | - | - | - | - | - |
| Potato | | - | - | - | - | - | - | - | - |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| Onion | | - | - | - | - | - | - | - | - |
| Tomato | | - | - | - | - | - | - | - | - |
| Okra | | - | - | - | - | - | - | - | - |
| Chilli | | - | - | - | - | - | - | - | - |
| Brinjal | | - | - | - | - | - | - | - | - |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| Pomegranate | | - | - | - | - | - | - | - | - |
| Custard Apple | | - | - | - | - | - | - | - | - |
| Guava | | - | - | - | - | - | - | - | - |
| Citrus | | - | - | - | - | - | - | - | - |
| | 0 | | | | | | | | |
| Fertilizer(Rate/KG) | | | | | | | | | |
| SSP | | - | - | - | - | - | - | - | - |
| Urea | | - | - | - | - | - | - | - | - |
| DAP | | - | - | - | - | - | - | - | - |
| Pesticide | | | | | | | | | |
| Dupont Coragen | | - | - | - | - | - | - | - | - |
| Confidor Boyer | | - | - | - | - | - | - | - | - |
| Loading & Unloading | | - | - | - | - | - | - | - | - |
| Transportation Cost | | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| Add: Opening Stock | | - | - | - | - | - | - | - | - |
| Less: Closing Stock | | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Total Variable Cost | | | - | - | - | - | - | - | - |
| Fixed Cost | | | | | | | | | |
| Rent | 0 | 8,000 | - | - | - | - | - | - | - |
| Agri Input Center Manager | 0 | 8,000 | - | - | - | - | - | - | - |
| Support Staff | 0 | 7,000 | - | - | - | - | - | - | - |
| Electricity Charges | 0 | 3,500 | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| Total Fixed Cost | | | - | - | - | - | - | - | - |
| Operating cost | | | - | - | - | - | - | - | - |
| Operating Profit | | | - | - | - | - | - | - | - |

This sheet provide details of sale, expenses and operating profit of agri input 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 6 - F & V Processing Unit
17.1 Producer/Capacity Utilization

Capacity
 No. of Hours

1 Qts P Hour
 8

| Particulars | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 |
|--|------|------|------|------|------|------|------|
| No. of Operation Days | 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 |
| Potato | 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 |
| 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 |
| | | | | | | | |
| Total Quantity to be Processed | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 sale (50%) | | | | | | | |
| Onion | - | - | - | - | - | - | - |
| Tomato | - | - | - | - | - | - | - |
| Okra | - | - | - | - | - | - | - |
| Chilli | - | - | - | - | - | - | - |
| Potato | - | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| Onion | - | - | - | - | - | - | - |
| Tomato | - | - | - | - | - | - | - |
| Okra | - | - | - | - | - | - | - |
| Chilli | - | - | - | - | - | - | - |
| Brinjal | - | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| | 0 | - | - | - | - | - | - |
| Pomegranate | - | - | - | - | - | - | - |
| Custard Apple | - | - | - | - | - | - | - |
| Guava | - | - | - | - | - | - | - |
| Citrus | - | - | - | - | - | - | - |
| Output (KG) | | | | | | | |
| Onion | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Tomato | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Okra | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Chilli | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Potato | | | | | | | |
| | | | | | | | |
| | 0 | | | | | | |
| | | | | | | | |
| | 0 | | | | | | |
| | | | | | | | |
| | 0 | | | | | | |

| | | | | | | | | | |
|--------------------|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | 0 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Onion | | | | | | | | | |
| | | | | | | | | | |
| Tomato | | | | | | | | | |
| | | | | | | | | | |
| Okra | | | | | | | | | |
| | | | | | | | | | |
| Chilli | | | | | | | | | |
| | | | | | | | | | |
| Brinjal | | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| | 0 | | | | | | | | |
| Pomegranate | | | | | | | | | |
| Pomegranate Arils | - | - | - | - | - | - | - | - | - |
| Pomegranate Juice | - | - | - | - | - | - | - | - | - |
| Pomegranate Powder | - | - | - | - | - | - | - | - | - |
| Custard Apple | | | | | | | | | |
| | | | | | | | | | |
| Guava | | | | | | | | | |
| | | | | | | | | | |
| Citrus | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|
| Packaging (In Kg) | | | | | | | | | |
| Pomegranate Arils 1 Kg | - | - | - | - | - | - | - | - | - |
| Pomegranate Juice 1 Ltrs | - | - | - | - | - | - | - | - | - |
| Pomegranate Peel Powder1 Kg | - | - | - | - | - | - | - | - | - |

17.2 Activity 6 - Profit and loss of F & V Processing 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 | | | | | | | | | |
| Pomegranate Arils | Quintals | 150 | - | - | - | - | - | - | - |
| Pomegranate Juice | Ltrs | 40 | - | - | - | - | - | - | - |
| Pomegranate Powder | Kg | 50 | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Revenue | | | - | - | - | - | - | - | - |
| Expenses | | | | | | | | | |
| Variable Cost | | | | | | | | | |
| Pomegranate | Quintals | 6,000 | - | - | - | - | - | - | - |
| Other Consumables | Quintals | 2000 | - | - | - | - | - | - | - |
| Daily Labour | 5 | 300 | - | - | - | - | - | - | - |
| Electricity Charges | 0 | 8 | - | - | - | - | - | - | - |
| Loading/Unloading Charges | Quintals | 10 | - | - | - | - | - | - | - |
| packaging Exp | | 2 | - | - | - | - | - | - | - |
| Transportation Charges | | 1 | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Add: Opening Stock | | | | - | - | - | - | - | - |
| Less: Closing Stock | | | | - | - | - | - | - | - |
| Total Variable Cost | | | | - | - | - | - | - | - |
| Fixed Cost | | | | | | | | | |
| Machine Operator | 1 | | - | - | - | - | - | - | - |
| Support Staff | 2 | | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | | | | | | | |
| Fixed Cost | | | | - | - | - | - | - | - |
| Total expenses | | | | - | - | - | - | - | - |
| Operating Profit | | | | - | - | - | - | - | - |

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