

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

Yellow Need to change/Place Values Manually

Green 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	Please fill necessary details in yellow cells for calculating revenue and expenditure of identified business activities only.	Sheet No. 12	
	4.2 Facility-2 / Business activity - Processing (Grain, pulses, oilseed)		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	42,00,000	60%	25,20,000
2	Machinery and Equipment	2,05,05,591	60%	1,23,03,355
3	Furniture and Fixture	-	60%	-
4	IT & It Infrastructure	-	60%	-
5	Transport vehical (Refer van and other)	-	60%	-
6	Preliminary Expenses	98,240	60%	58,944
7	Working Capital	-		
Total		2,48,03,831		1,48,82,299

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		1,48,82,299
2	Bank Finance - Long Term Loan	20%	49,41,118
3	Own Contribution		49,80,414
Total			2,48,03,831

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)	46.56%	Project Viable	BEP shall be less than 60% <60%
2	Avg. Return on Capital Employed Average (ROCE)	20.92%	Project Viable	RoCE for the project shall be more than 20% >20%
3	Internal Rate of Return (IRR)	15.00%	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)	49,81,867	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	4.61	Project Viable	The Pack Back Period (Project/ Equity) shall be less than 7 years <7 years
6	Debt Service Coverage Ratio (DSCR)	2.29	Project Viable	DSCR shall be more than 2 for better performing project. >2

3.1 Schedule of General Admin Expenses

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

Particulars	Unit	No.of Unit	Unit Cost	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Manager	No.	1	15,000	1,80,000	1,89,000	1,98,450	2,08,373	2,18,791	2,29,731	2,41,217
Accountant	No.	2	10,000	2,40,000	2,52,000	2,64,600	2,77,830	2,91,722	3,06,308	3,21,623
Watchmen	No.	2	6,000	1,44,000	1,51,200	1,58,760	1,66,698	1,75,033	1,83,785	1,92,974
Telephone and internet Exp	Months	12	3,254	39,048	41,000	43,050	45,203	47,463	49,836	52,328
Office Electricity Exp	Months	12	1,262	15,144	15,901	16,696	17,531	18,408	19,328	20,294
Printing & Stationary	Months	12	1,624	19,488	20,462	21,486	22,560	23,688	24,872	26,116
Land Lease	Months	12	167	2,000	2,100	2,205	2,315	2,431	2,553	2,680
Misc.expenses	Months	12	4,263	51,156	53,714	56,399	59,219	62,180	65,289	68,554
Audit and Legal Compliances expenses	Lumsum	1	50,000	50,000	52,500	55,125	57,881	60,775	63,814	67,005
Insurance		1	1,02,528	1,02,528	1,07,654	1,13,037	1,18,689	1,24,623	1,30,855	1,37,397
Managerial remuneration		12	1,50,000	18,00,000	18,90,000	19,84,500	20,83,725	21,87,911	22,97,307	24,12,172
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
Total Admin Expense				26,43,364	27,75,532	29,14,309	30,60,024	32,13,025	33,73,677	35,42,361

3.2 Depreciation

As per companies Act

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets							
Building							
Asset Value	42,00,000	40,66,860	39,33,720	38,00,580	36,67,440	35,34,300	34,01,160
Depreciation	1,33,140	1,33,140	1,33,140	1,33,140	1,33,140	1,33,140	1,33,140
Accumulated Depreciation	1,33,140	2,66,280	3,99,420	5,32,560	6,65,700	7,98,840	9,31,980
Net Fixed Assets	40,66,860	39,33,720	38,00,580	36,67,440	35,34,300	34,01,160	32,68,020
Plant and Machinery							
Asset Value	2,05,05,591	1,92,07,587	1,79,09,583	1,66,11,579	1,53,13,575	1,40,15,571	1,27,17,568
Depreciation	12,98,004	12,98,004	12,98,004	12,98,004	12,98,004	12,98,004	12,98,004
Accumulated Depreciation	12,98,004	25,96,008	38,94,012	51,92,016	64,90,020	77,88,023	90,86,027
Net Fixed Assets	1,92,07,587	1,79,09,583	1,66,11,579	1,53,13,575	1,40,15,571	1,27,17,568	1,14,19,564
Furniture and Electrification							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
Veheical							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
IT Infrastructure							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
Gross Fixed Asset	2,47,05,591	2,32,74,447	2,18,43,303	2,04,12,159	1,89,81,015	1,75,49,871	1,61,18,728
Total Depreciation	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Accumalated Depreciation	14,31,144	28,62,288	42,93,432	57,24,576	71,55,720	85,86,863	1,00,18,007
Net Fixed Assets	2,32,74,447	2,18,43,303	2,04,12,159	1,89,81,015	1,75,49,871	1,61,18,728	1,46,87,584

Amortization: Straight Line Method (SLM) is used Companies Act IT Act

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

3.3 Amortization Schedule

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	19,648	19,648	19,648	19,648	19,648	-	-
Total Value		19,648	19,648	19,648	19,648	19,648	-	-

3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	22,29,345	40,36,410	51,53,290	63,68,742	76,90,255	91,45,521	1,07,03,891
Add Depreciation as per companies Act	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Less Depreciation as per IT Act	34,95,839	29,92,463	25,62,493	21,95,129	18,81,169	16,12,772	13,83,256
Taxable Income	1,64,651	24,75,091	40,21,941	56,04,757	72,40,229	89,63,893	1,07,51,779
Provision of Taxes	42,809	6,43,524	10,45,705	14,57,237	18,82,460	23,30,612	27,95,463

Maximum Tax rate **26%**

4.1 Repayment Schedule

Loan Amount (Rs)	49,41,118
Interest rate /PA	12%
Loan Tenure in years	7
Moratorium Period (In Months)	6
EMI	Rs. 91,533.62

Year	Particulars	Opening Balance	Interest	Principial Repayment	EMI	Closing Outstanding
Year 1	Month 1	49,41,118	49,411	-	49,411	49,41,118
	Month 2	49,41,118	49,411	-	49,411	49,41,118
	Month 3	49,41,118	49,411	-	49,411	49,41,118
	Month 4	49,41,118	49,411	-	49,411	49,41,118
	Month 5	49,41,118	49,411	-	49,411	49,41,118
	Month 6	49,41,118	49,411	-	49,411	49,41,118
	Month 7	49,41,118	49,411	42,122	91,534	48,98,996
	Month 8	48,98,996	48,990	42,544	91,534	48,56,452
	Month 9	48,56,452	48,565	42,969	91,534	48,13,483
	Month 10	48,13,483	48,135	43,399	91,534	47,70,084
	Month 11	47,70,084	47,701	43,833	91,534	47,26,251
	Month 12	47,26,251	47,263	44,271	91,534	46,81,980
Year 2	Month 13	46,81,980	46,820	44,714	91,534	46,37,267
	Month 14	46,37,267	46,373	45,161	91,534	45,92,106
	Month 15	45,92,106	45,921	45,613	91,534	45,46,493
	Month 16	45,46,493	45,465	46,069	91,534	45,00,424
	Month 17	45,00,424	45,004	46,529	91,534	44,53,895
	Month 18	44,53,895	44,539	46,995	91,534	44,06,900
	Month 19	44,06,900	44,069	47,465	91,534	43,59,436
	Month 20	43,59,436	43,594	47,939	91,534	43,11,496
	Month 21	43,11,496	43,115	48,419	91,534	42,63,078
	Month 22	42,63,078	42,631	48,903	91,534	42,14,175
	Month 23	42,14,175	42,142	49,392	91,534	41,64,783
	Month 24	41,64,783	41,648	49,886	91,534	41,14,897
Year 3	Month 25	41,14,897	41,149	50,385	91,534	40,64,513
	Month 26	40,64,513	40,645	50,888	91,534	40,13,624
	Month 27	40,13,624	40,136	51,397	91,534	39,62,227
	Month 28	39,62,227	39,622	51,911	91,534	39,10,315
	Month 29	39,10,315	39,103	52,430	91,534	38,57,885
	Month 30	38,57,885	38,579	52,955	91,534	38,04,930
	Month 31	38,04,930	38,049	53,484	91,534	37,51,446
	Month 32	37,51,446	37,514	54,019	91,534	36,97,427
	Month 33	36,97,427	36,974	54,559	91,534	36,42,867
	Month 34	36,42,867	36,429	55,105	91,534	35,87,762
	Month 35	35,87,762	35,878	55,656	91,534	35,32,106
	Month 36	35,32,106	35,321	56,213	91,534	34,75,894
Year 4	Month 37	34,75,894	34,759	56,775	91,534	34,19,119
	Month 38	34,19,119	34,191	57,342	91,534	33,61,777
	Month 39	33,61,777	33,618	57,916	91,534	33,03,861
	Month 40	33,03,861	33,039	58,495	91,534	32,45,366
	Month 41	32,45,366	32,454	59,080	91,534	31,86,286
	Month 42	31,86,286	31,863	59,671	91,534	31,26,615
	Month 43	31,26,615	31,266	60,267	91,534	30,66,348
	Month 44	30,66,348	30,663	60,870	91,534	30,05,478
	Month 45	30,05,478	30,055	61,479	91,534	29,43,999
	Month 46	29,43,999	29,440	62,094	91,534	28,81,905
	Month 47	28,81,905	28,819	62,715	91,534	28,19,191
	Month 48	28,19,191	28,192	63,342	91,534	27,55,849

Year 5	Month 49	27,55,849	27,558	63,975	91,534	26,91,874
	Month 50	26,91,874	26,919	64,615	91,534	26,27,259
	Month 51	26,27,259	26,273	65,261	91,534	25,61,998
	Month 52	25,61,998	25,620	65,914	91,534	24,96,084
	Month 53	24,96,084	24,961	66,573	91,534	24,29,511
	Month 54	24,29,511	24,295	67,239	91,534	23,62,273
	Month 55	23,62,273	23,623	67,911	91,534	22,94,362
	Month 56	22,94,362	22,944	68,590	91,534	22,25,772
	Month 57	22,25,772	22,258	69,276	91,534	21,56,496
	Month 58	21,56,496	21,565	69,969	91,534	20,86,527
	Month 59	20,86,527	20,865	70,668	91,534	20,15,859
	Month 60	20,15,859	20,159	71,375	91,534	19,44,484
Year 6	Month 61	19,44,484	19,445	72,089	91,534	18,72,395
	Month 62	18,72,395	18,724	72,810	91,534	17,99,586
	Month 63	17,99,586	17,996	73,538	91,534	17,26,048
	Month 64	17,26,048	17,260	74,273	91,534	16,51,775
	Month 65	16,51,775	16,518	75,016	91,534	15,76,759
	Month 66	15,76,759	15,768	75,766	91,534	15,00,993
	Month 67	15,00,993	15,010	76,524	91,534	14,24,469
	Month 68	14,24,469	14,245	77,289	91,534	13,47,180
	Month 69	13,47,180	13,472	78,062	91,534	12,69,118
	Month 70	12,69,118	12,691	78,842	91,534	11,90,276
	Month 71	11,90,276	11,903	79,631	91,534	11,10,645
	Month 72	11,10,645	11,106	80,427	91,534	10,30,218
Year 7	Month 73	10,30,218	10,302	81,231	91,534	9,48,987
	Month 74	9,48,987	9,490	82,044	91,534	8,66,943
	Month 75	8,66,943	8,669	82,864	91,534	7,84,079
	Month 76	7,84,079	7,841	83,693	91,534	7,00,386
	Month 77	7,00,386	7,004	84,530	91,534	6,15,856
	Month 78	6,15,856	6,159	85,375	91,534	5,30,481
	Month 79	5,30,481	5,305	86,229	91,534	4,44,252
	Month 80	4,44,252	4,443	87,091	91,534	3,57,161
	Month 81	3,57,161	3,572	87,962	91,534	2,69,199
	Month 82	2,69,199	2,692	88,842	91,534	1,80,357
	Month 83	1,80,357	1,804	89,730	91,534	90,627
	Month 84	90,627	906	90,627	91,534	0

2494971.02

4941118.20

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

5.1 Closing and Opening Stock Calculation

Particulars		Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock								
Agri Input								
Trading			68,69,828	74,05,674	79,77,931	85,88,899	92,41,019	99,36,879
Fruit and vegetable Processing			69,60,386	77,26,028	85,50,834	94,38,805	1,03,94,196	1,14,21,530
Horticulture Processing			71,59,042	79,46,537	87,94,883	97,08,198	1,06,90,857	1,17,47,512
Total			2,09,89,256	2,30,78,239	2,53,23,648	2,77,35,902	3,03,26,073	3,31,05,920
Closing Stock								
Agri Input	5%							
Trading	5%	68,69,828	74,05,674	79,77,931	85,88,899	92,41,019	99,36,879	1,06,79,222
Fruit and vegetable Processing	5%	69,60,386	77,26,028	85,50,834	94,38,805	1,03,94,196	1,14,21,530	1,25,25,611
Horticulture Processing	5%	71,59,042	79,46,537	87,94,883	97,08,198	1,06,90,857	1,17,47,512	1,28,83,105
Total		2,09,89,256	2,30,78,239	2,53,23,648	2,77,35,902	3,03,26,073	3,31,05,920	3,60,87,938

Closing Stock is an amount of unsold stock lying in your business on a given date. In simple words, it's the inventory which is still in your business waiting to be sold for a given period. The closing stock can be in various forms such as raw materials, in-process goods (WIP) or finished goods

Assumption:

1. Closing stock of each facility is 5%

5.2 Working Capital Calculation

Sr. No.	Particulars	Duration (In days)	Amount (Rs.)							
			Y1	Y2	Y3	Y4	Y5	Y6	Y7	
A	Accounts Receivables (Debtors)									
1	Agri Input	14								
2	Custom Hiring	14								
3	Cleaning & Grading	14	50,34,459	57,05,367	61,46,439	66,17,354	71,19,995	76,56,356	82,28,554	
4	Dal Mill	14								
5	Warehouse	14								
6	Processing Unit - Horti Commodity	14	58,13,499	67,74,256	74,98,495	82,78,223	91,17,177	1,00,19,332	1,09,88,908	
	Subtotal		1,08,47,958	1,24,79,623	1,36,44,934	1,48,95,577	1,62,37,172	1,76,75,688	1,92,17,462	
B	Closing Stock		2,09,89,256	2,30,78,239	2,53,23,648	2,77,35,902	3,03,26,073	3,31,05,920	3,60,87,938	
	Total		3,18,37,213	3,55,57,862	3,89,68,582	4,26,31,479	4,65,63,245	5,07,81,608	5,53,05,400	
C	Accounts Payable & Accrued Expenses (Creditors)									
1	Agri Input	7								
2	Custom Hiring	7								
3	Cleaning & Grading	7	25,05,902	28,33,112	30,52,131	32,85,968	35,35,558	38,01,893	40,86,022	
4	Dal Mill	7								
5	Warehouse	7								
	Processing Unit - Horti Commodity	7	26,64,272	30,90,829	34,21,229	37,76,941	41,59,672	45,71,234	50,13,552	
	Total		51,70,174	59,23,941	64,73,359	70,62,909	76,95,230	83,73,127	90,99,575	
D	Working Capital		2,66,67,039	2,96,33,921	3,24,95,223	3,55,68,570	3,88,68,014	4,24,08,481	4,62,05,825	
	Own Contribution	0%								

Working capital, also known as net working capital (NWC), is the difference between a company's current assets, such as accounts receivable (customers' unpaid bills), and inventories of raw materials and finished goods, and its current liabilities, such as accounts payable. This sheet provides requirement of working capital for running business

6.1 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue							
Facility 1 - Cleaning & Grading	13,12,55,539	14,87,47,066	16,02,46,433	17,25,23,869	18,56,28,432	19,96,12,142	21,45,30,152
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	15,15,66,212	17,66,14,523	19,54,96,482	21,58,25,101	23,76,97,841	26,12,18,291	28,64,96,542
Total Revenue	28,28,21,751	32,53,61,590	35,57,42,916	38,83,48,970	42,33,26,273	46,08,30,434	50,10,26,695
Variable Cost							
Facility 1 - Cleaning & Grading	13,06,64,889	14,77,26,578	15,91,46,810	17,13,39,748	18,43,54,113	19,82,41,566	21,30,56,878
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	13,89,22,752	16,11,64,641	17,83,92,629	19,69,40,505	21,68,97,187	23,83,57,186	26,14,20,942
Total Variable Cost	26,95,87,641	30,88,91,219	33,75,39,439	36,82,80,253	40,12,51,301	43,65,98,752	47,44,77,820
Fixed Cost							
Facility 1 - Cleaning & Grading	-	-	-	-	-	-	-
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	39,24,044	41,20,246	43,26,259	45,42,572	47,69,700	50,08,185	52,58,594
Admin Expenses	26,43,364	27,75,532	29,14,309	30,60,024	32,13,025	33,73,677	35,42,361
Total Fixed Cost	65,67,408	68,95,778	72,40,567	76,02,596	79,82,726	83,81,862	88,00,955
Total Cost	27,61,55,049	31,57,86,997	34,47,80,006	37,58,82,849	40,92,34,026	44,49,80,614	48,32,78,775
Profit Before Depreciation ,Interest and Tax	66,66,702	95,74,592	1,09,62,909	1,24,66,121	1,40,92,247	1,58,49,820	1,77,47,920
Depreciation	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Amortization	19,648	19,648	19,648	19,648	19,648	-	-
Profit Before Interest and Tax	52,15,910	81,23,800	95,12,117	1,10,15,329	1,26,41,455	1,44,18,676	1,63,16,776
Interest on Term loan	29,86,564	40,87,391	43,58,827	46,46,587	49,51,200	52,73,155	56,12,884
Profit Before Tax	22,29,345	40,36,410	51,53,290	63,68,742	76,90,255	91,45,521	1,07,03,891
Less. Tax	42,809	6,43,524	10,45,705	14,57,237	18,82,460	23,30,612	27,95,463
Profit After Tax	21,86,536	33,92,886	41,07,586	49,11,506	58,07,795	68,14,909	79,08,429
Cumulative Profit	21,86,536	55,79,422	96,87,008	1,45,98,514	2,04,06,308	2,72,21,217	3,51,29,646

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	33,78,190	76,54,785	1,25,74,159	1,82,16,412	2,46,63,634	3,19,95,420	4,03,04,775
Accounts Receivables							
Other Current Assets							
Total Current Assets	33,78,190	76,54,785	1,25,74,159	1,82,16,412	2,46,63,634	3,19,95,420	4,03,04,775
Gross Fixed Assets	2,47,05,591	2,32,74,447	2,18,43,303	2,04,12,159	1,89,81,015	1,75,49,871	1,61,18,728
Less: Depreciation	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Net Fixed Assets	2,32,74,447	2,18,43,303	2,04,12,159	1,89,81,015	1,75,49,871	1,61,18,728	1,46,87,584
Preliminary & Pre- operative Expenses	78,592	58,944	39,296	19,648	0	0	0
TOTAL ASSETS	2,67,31,229	2,95,57,032	3,30,25,615	3,72,17,075	4,22,13,505	4,81,14,148	5,49,92,359
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	46,81,980	41,14,897	34,75,894	27,55,849	19,44,484	10,30,218	0
Differed Tax Liabilities							
TOTAL LIABILITIES	46,81,980	41,14,897	34,75,894	27,55,849	19,44,484	10,30,218	0
Share capital	49,80,414	49,80,414	49,80,414	49,80,414	49,80,414	49,80,414	49,80,414
Smart Grant -in-Aid	1,48,82,299	1,48,82,299	1,48,82,299	1,48,82,299	1,48,82,299	1,48,82,299	1,48,82,299
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	21,86,536	55,79,422	96,87,008	1,45,98,514	2,04,06,308	2,72,21,217
Profit & Loss) During the Year	21,86,536	33,92,886	41,07,586	49,11,506	58,07,795	68,14,909	79,08,429
Appropriation - Dividend							
Total Reserves	21,86,536	55,79,422	96,87,008	1,45,98,514	2,04,06,308	2,72,21,217	3,51,29,646
TOTAL EQUITY	2,20,49,249	2,54,42,135	2,95,49,721	3,44,61,226	4,02,69,021	4,70,83,930	5,49,92,359
TOTAL LIABILITIES & EQUITY	2,67,31,229	2,95,57,032	3,30,25,615	3,72,17,075	4,22,13,505	4,81,14,148	5,49,92,359
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	28,28,21,751	32,53,61,590	35,57,42,916	38,83,48,970	42,33,26,273	46,08,30,434	50,10,26,695
2	Equity/ Share capital	49,80,414						
	Reinvestment							
3	Smart Grant -in-Aid	1,48,82,299						
4	Long Term Loan	49,41,118						
5	Short Term Loan	2,00,00,279	2,96,33,921	3,24,95,223	3,55,68,570	3,88,68,014	4,24,08,481	4,62,05,825
	Sub Total (A)	32,76,25,861	35,49,95,510	38,82,38,138	42,39,17,540	46,21,94,287	50,32,38,915	54,72,32,520
	Cash Outflow (Rs.)							
1	Capital Expenditure							
a	Land and Building	42,00,000						
b	Machinery and Equipment	2,05,05,591						
c	Furniture & Fixture	-						
d	It Infrastructure	-						
e	Vehicle	-						
f	Preliminary Expenses	98,240						
2	Operational Expenditure							
a	Variable Cost	26,95,87,641	30,88,91,219	33,75,39,439	36,82,80,253	40,12,51,301	43,65,98,752	47,44,77,820
b	Fixed Cost	65,67,408	68,95,778	72,40,567	76,02,596	79,82,726	83,81,862	88,00,955
3	Loan Repayment							
	LTL - Principal	2,59,138	5,67,083	6,39,003	7,20,045	8,11,365	9,14,266	10,30,218
	LTL - Interest	5,86,531	5,31,320	4,59,400	3,78,358	2,87,039	1,84,137	68,185
	STL - Principal	2,00,00,279	2,96,33,921	3,24,95,223	3,55,68,570	3,88,68,014	4,24,08,481	4,62,05,825
	STL - Interest	24,00,034	35,56,070	38,99,427	42,68,228	46,64,162	50,89,018	55,44,699
4	Tax	42,809	6,43,524	10,45,705	14,57,237	18,82,460	23,30,612	27,95,463
	Sub Total (B)	32,42,47,671	35,07,18,915	38,33,18,764	41,82,75,288	45,57,47,065	49,59,07,129	53,89,23,165
	Net Cash Flow (A-B)	33,78,190	42,76,595	49,19,374	56,42,252	64,47,222	73,31,787	83,09,355
	Opening Cash and Bank		33,78,190	76,54,785	1,25,74,159	1,82,16,412	2,46,63,634	3,19,95,420
	Cumulative Cash Balance	33,78,190	76,54,785	1,25,74,159	1,82,16,412	2,46,63,634	3,19,95,420	4,03,04,775

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.

9.1 Internal Rate of Return

Particular	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend		21,86,536.19	33,92,886.07	41,07,585.80	49,11,505.51	58,07,794.87	68,14,908.72	79,08,428.76
Add: Depreciation		14,31,143.91	14,31,143.91	14,31,143.91	14,31,143.91	14,31,143.91	14,31,143.91	14,31,143.91
Add: Preliminary expense written off		19,648.00	19,648.00	19,648.00	19,648.00	19,648.00	0.00	0.00
Net Cash Accrual (A)		36,37,328.10	48,43,677.98	55,58,377.71	63,62,297.42	72,58,586.78	82,46,052.63	93,39,572.67
Initial Investment/ Net Cash Accrual	(2,48,03,831.0000)	36,37,328.10	48,43,677.98	55,58,377.71	63,62,297.42	72,58,586.78	82,46,052.63	93,39,572.67
IRR	15.00%							
Present Value Equivalent		0.87	0.76	0.66	0.57	0.50	0.43	0.38
Present Value of Future Inflows		31,62,930.21	36,62,600.28	36,54,849.08	36,37,830.77	36,09,007.04	35,65,240.97	35,11,372.66
Operating Net Cash Inflow					2,48,03,831.00			
Present Capital Outflow					2,48,03,831.00			
					0.00			

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

9.2 Break even Point

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Gross Receipts							
Facility 1 - Cleaning & Grading	13,12,55,539	14,87,47,066	16,02,46,433	17,25,23,869	18,56,28,432	19,96,12,142	21,45,30,152
Facility 2 - Processing Unit- Dal	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Ho	15,15,66,212	17,66,14,523	19,54,96,482	21,58,25,101	23,76,97,841	26,12,18,291	28,64,96,542
Total Receipts	28,28,21,751	32,53,61,590	35,57,42,916	38,83,48,970	42,33,26,273	46,08,30,434	50,10,26,695
Total Variable Exp	26,95,87,641	30,88,91,219	33,75,39,439	36,82,80,253	40,12,51,301	43,65,98,752	47,44,77,820
Contribution	1,32,34,110	1,64,70,371	1,82,03,476	2,00,68,717	2,20,74,972	2,42,31,682	2,65,48,875
Total Fixed exp	80,18,200	83,46,570	86,91,359	90,53,388	94,33,517	98,13,006	1,02,32,099
BEP	61%	51%	48%	45%	43%	40%	39%

Average BEP 46.56%

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	21,86,536	33,92,886	41,07,586	49,11,506	58,07,795	68,14,909	79,08,429
Add: Depreciation	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Add. Preliminary exp Written off	19,648	19,648	19,648	19,648	19,648	0	0
Net Cash Accrual (A)	36,37,328	48,43,678	55,58,378	63,62,297	72,58,587	82,46,053	93,39,573
PV Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Disc Cash Flow	33,06,662	40,03,040	41,76,091	43,45,535	45,07,011	46,54,682	47,92,678

Total Discounted Cash Flow 2,97,85,698

Present Value of Outflow 2,48,03,831

NPV 49,81,867.32

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	21,86,536	33,92,886	41,07,586	49,11,506	58,07,795	68,14,909	79,08,429
Average net profit	5188520.84						
Total Project cost	24803831.00						
ROI	20.92%						

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	2,48,03,831							
Profit after Tax & Dividend		21,86,536	33,92,886	41,07,586	49,11,506	58,07,795	68,14,909	79,08,429
Add: Depreciation		14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Add. Preliminary exp Written off		19,648	19,648	19,648	19,648	19,648	-	-
Net Cash Accrual (A)		36,37,328	48,43,678	55,58,378	63,62,297	72,58,587	82,46,053	93,39,573
Cashflow - Initial Investment		(2,11,66,503)	(1,63,22,825)	(1,07,64,447)	(44,02,150)	28,56,437		

Payback period (in years) - Project

4.61

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	66,66,702	95,74,592	1,09,62,909	1,24,66,121	1,40,92,247	1,58,49,820	1,77,47,920
Add: Depreciation	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144	14,31,144
Add: Amortization	19,648	19,648	19,648	19,648	19,648	-	-
Interest on TL+ CC	29,86,564	40,87,391	43,58,827	46,46,587	49,51,200	52,73,155	56,12,884
Total	1,11,04,058	1,51,12,775	1,67,72,528	1,85,63,500	2,04,94,239	2,25,54,119	2,47,91,948
Total Annual EMI	46,49,196	68,57,679	74,98,611	81,87,040	89,26,116	97,19,181	1,05,69,786
Debt Service Coverage Ratio	2.39	2.20	2.24	2.27	2.30	2.32	2.35

Average DSCR

2.29

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	13,78,18,316	15,61,84,420	16,82,58,755	18,11,50,062	19,49,09,854	20,95,92,749	22,52,56,660
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	15,91,44,523	18,54,45,249	20,52,71,306	22,66,16,356	24,95,82,733	27,42,79,206	30,08,21,370
Total Income	29,69,62,839	34,16,29,669	37,35,30,061	40,77,66,419	44,44,92,587	48,38,71,955	52,60,78,029
Expenditure							
Fixed Cost (Excl. of Depreciation, Amortization and Interest)	65,67,408	68,95,778	72,40,567	76,02,596	79,82,726	83,81,862	88,00,955
Variable Cost	28,30,67,023	30,88,91,219	33,75,39,439	36,82,80,253	40,12,51,301	43,65,98,752	47,44,77,820
Total Operational Expenses	28,96,34,431	31,57,86,997	34,47,80,006	37,58,82,849	40,92,34,026	44,49,80,614	48,32,78,775
Net Income	73,28,407	2,58,42,672	2,87,50,055	3,18,83,569	3,52,58,560	3,88,91,342	4,27,99,254

Cost Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Cleaning & Grading	13,12,55,539	14,87,47,066	16,02,46,433	17,25,23,869	18,56,28,432	19,96,12,142	21,45,30,152
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	15,15,66,212	17,66,14,523	19,54,96,482	21,58,25,101	23,76,97,841	26,12,18,291	28,64,96,542
Total Income	28,28,21,751	32,53,61,590	35,57,42,916	38,83,48,970	42,33,26,273	46,08,30,434	50,10,26,695
Expenditure							
Fixed Cost (Excl. of Depreciation, Amortization and Interest)	65,67,408.06	68,95,778.46	72,40,567.38	76,02,595.75	79,82,725.54	83,81,861.81	88,00,954.90
Variable Cost	28,30,67,023.34	32,43,35,779.63	35,44,16,411.04	38,66,94,266.13	42,13,13,865.71	45,84,28,689.58	49,82,01,711.18
Total Operational Expenses	28,96,34,431.39	33,12,31,558.09	36,16,56,978.42	39,42,96,861.88	42,92,96,591.25	46,68,10,551.40	50,70,02,666.08
Net Income	(68,12,680.34)	(58,69,968.57)	(59,14,062.88)	(59,47,891.70)	(59,70,318.25)	(59,80,117.72)	(59,75,971.34)

Quantity Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Cleaning & Grading	12,46,92,762	14,13,09,713	15,22,34,112	16,38,97,676	17,63,47,011	18,96,31,535	20,38,03,645
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	14,39,87,902	16,77,83,797	18,57,21,658	20,50,33,846	22,58,12,949	24,81,57,377	27,21,71,715
Total Income	26,86,80,664	30,90,93,510	33,79,55,770	36,89,31,522	40,21,59,959	43,77,88,912	47,59,75,360
Expenditure							
Fixed Cost (Excl. of Depreciation, Amortization and Interest)	65,67,408	68,95,778	72,40,567	76,02,596	79,82,726	83,81,862	88,00,955
Variable Cost	25,61,08,259	29,34,46,658	32,06,62,467	34,98,66,241	38,11,88,736	41,47,68,814	45,07,53,929
Total Operational Expenses	26,26,75,667	30,03,42,436	32,79,03,035	35,74,68,837	38,91,71,461	42,31,50,676	45,95,54,884
Net Income	60,04,996	87,51,074	1,00,52,735	1,14,62,685	1,29,88,498	1,46,38,236	1,64,20,476

Cost Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Cleaning & Grading	13,12,55,539	14,87,47,066	16,02,46,433	17,25,23,869	18,56,28,432	19,96,12,142	21,45,30,152
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	15,15,66,212	17,66,14,523	19,54,96,482	21,58,25,101	23,76,97,841	26,12,18,291	28,64,96,542
Total Income	28,28,21,751	32,53,61,590	35,57,42,916	38,83,48,970	42,33,26,273	46,08,30,434	50,10,26,695
Expenditure							
Fixed Cost (Excl. of Depreciation, Amortization and Interest)	65,67,408	68,95,778	72,40,567	76,02,596	79,82,726	83,81,862	88,00,955
Variable Cost	25,61,08,259	29,34,46,658	32,06,62,467	34,98,66,241	38,11,88,736	41,47,68,814	45,07,53,929
Total Operational Expenses	26,26,75,667	30,03,42,436	32,79,03,035	35,74,68,837	38,91,71,461	42,31,50,676	45,95,54,884
Net Income	2,01,46,084	2,50,19,153	2,78,39,881	3,08,80,134	3,41,54,812	3,76,79,757	4,14,71,811

Fruit & Vegetables Crop Production Details

11.1 Details of members and non- members

Particulars	No.
Total No.of Members Cultivating F & V	510
Total No.of Non-members Cultivating F & V	300
Total	810
Average Land Holding per member(Acres)	3
Total Cultivated Land Under F & V (Acres)	2430

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	0%	0	15	0	10%	0
	Tomato	100%	729	7	5103	5%	4847.85
	Okra	0%	0	4	0	0%	0
	Chilli	0%	0	7	0	2%	0
	Potato	0%	0	20	0	0%	0
		0%	0	7	0	10%	0
		0%	0	6	0	2%	0
		0%	0		0	0%	0
		0%	0		0	0%	0
		0%	0		0	0%	0
Area Under Vegetables in Rabbi Season (In Acres)		0					
Rabbi	Onion	0%	0	10	0	10%	0
	Tomato	0%	0	10	0	10%	0
	Okra	0%	0	10	0	5%	0
	Chilli	0%	0	20	0	0%	0
	Brinjal	0%	0		0	0%	0
		0%	0		0	0%	0
		0%	0		0	0%	0
		0%	0		0	0%	0
Area Under Vegetables in Summer Season (In Acres)		0					
Summer		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	40%	680.4	60	40824	5%	38782.8
	Custard Apple	25%	425.25	40	17010	0%	17010
	Guava	22%	374.22	35	13097.7	0%	13097.7
	Mango	13%	221.13	25	5528.25	0%	5528.25

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

11.3 Quantity of Marketable Surplus Produce Considered for Trading Business

Particulars	75%	77%	79%	81%	83%	85%	87%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
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
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	29087.1	29862.756	30638.412	31414.068	32189.724	32965.38	33741.036
Custard Apple	0	0	0	0	0	0	0
Guava	0	0	0	0	0	0	0
Mango	0	0	0	0	0	0	0

11.4 Quantity of Marketable Surplus Produce Considered for Processing Business

Particulars	35%	37%	39%	41%	43%	45%	47%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Onion	0	0	0	0	0	0	0
Tomato	1696.7475	1793.7045	1890.6615	1987.6185	2084.5755	2181.5325	2278.4895
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
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	5953.5	6293.7	6633.9	6974.1	7314.3	7654.5	7994.7
Guava	4584.195	4846.149	5108.103	5370.057	5632.011	5893.965	6155.919
Mango	1934.8875	2045.4525	2156.0175	2266.5825	2377.1475	2487.7125	2598.2775

11.5 Crop-wise Area Considered for Agri Input Service Centre							
Particulars	65%	70.0%	75.0%	80.0%	85.0%	90.0%	95.0%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
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	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	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
Mango	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

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	-	-	-	-	-	-	-	-	-
Pomegranate	Quintals	4,700	13,67,09,370	14,73,72,701	15,87,60,591	17,09,18,839	18,38,96,010	19,77,43,601	21,25,16,212	
Custard Apple	Quintals	-	-	-	-	-	-	-	-	-
Guava	Quintals	-	-	-	-	-	-	-	-	-
Mango	Quintals	-	-	-	-	-	-	-	-	-
0	Quintals	-	-	-	-	-	-	-	-	-
0	Quintals	-	-	-	-	-	-	-	-	-
Daily Labour		5,300	2,72,692	2,93,962	3,16,677	3,40,929	3,66,814	3,94,435	4,23,902	
Electricity Charges		8	-	-	-	-	-	-	-	-
Gunny Bags/100 Kg		15	4,14,491	4,46,821	4,81,349	5,18,211	5,57,557	5,99,542	6,44,331	
Transportation Cost/100 Kg		5	1,38,164	1,48,940	1,60,450	1,72,737	1,85,852	1,99,847	2,14,777	
Add: Opening Stock				68,69,828	74,05,674	79,77,931	85,88,899	92,41,019	99,36,879	
Less: Closing Stock			68,69,828	74,05,674	79,77,931	85,88,899	92,41,019	99,36,879	1,06,79,222	
Total Variable Cost			13,06,64,889	14,77,26,578	15,91,46,810	17,13,39,748	18,43,54,113	19,82,41,566	21,30,56,878	
Fixed Cost										
Machine Operator		1	-	-	-	-	-	-	-	
Total Fixed Cost										
Total Expenses			13,06,64,889	14,77,26,578	15,91,46,810	17,13,39,748	18,43,54,113	19,82,41,566	21,30,56,878	
Operating Income			5,90,650	10,20,489	10,99,624	11,84,121	12,74,319	13,70,576	14,73,274	

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

2 Qtrs P Hour
 8

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	0	0	0	0	0	0	0
Soybean	0	0	0	0	0	0	0
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/Uddid	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
Total Quantity to be Processed	0	0	0	0	0	0	0
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%)	-	-	-	-	-	-	-
Quantity for sale (50%)	-	-	-	-	-	-	-
Soybean	-	-	-	-	-	-	-
Red Gram/Tur	-	-	-	-	-	-	-
Paddy/Rice	-	-	-	-	-	-	-
Green Gram/ Moong	-	-	-	-	-	-	-
Maize	-	-	-	-	-	-	-
Black Gram/Uddid	-	-	-	-	-	-	-
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/Uddid							
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						

Facility 3 - Warehouse
14.1 Capacity Utilization

Capacity MT

No.of Month 12

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Capacity Utilisation	80%	85%	90%	95%	100%	100%	100%
Total Quantity Stored per Annum	-	-	-	-	-	-	-

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		100	-	-	-	-	-	-	-
Total Revenue			-	-	-	-	-	-	-
Expenses									
Variable Cost									
Dunnage	MT	15	-	-	-	-	-	-	-
Fumigation	MT	14	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-
Total Variable Cost			-	-	-	-	-	-	-
Fixed Cost									
Warehouse Manager		1	-	-	-	-	-	-	-
Total 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

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 Reured
1	Double Plough			6	0	4	0	12	0	3000	1	0
2	Cultivator			6	0	2	0	8	0	1800	1	0
3	Rotavator			6	0	2	0	8	0	1800	1	0
4	BBF Seed Sowing Machine			6	0	2	0	4	0	1200	1	0
5	Mobile Threshing			6	0	2	0	10	0	3000	1	0
6					0	0			0			0
7					0	0			0			0
8					0	0			0			0
9					0	0			0			0
10					0	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										
Double Plough		0	3000	-	-	-	-	-	-	-
Cultivator		0	1800	-	-	-	-	-	-	-
Rotavator		0	1800	-	-	-	-	-	-	-
BBF Seed Sowing Machine		0	1200	-	-	-	-	-	-	-
Mobile Threshing		0	3000	-	-	-	-	-	-	-
		0	0	-	-	-	-	-	-	-
		0	0	-	-	-	-	-	-	-
		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.	1		-	-	-	-	-	-	-
Total Fixed Cost				-	-	-	-	-	-	-
Total Expenses				-	-	-	-	-	-	-
Operating Income				-	-	-	-	-	-	-

This sheet provide details of sale, expenses and operating profit of custom hiring activity

Facility 5 - Agri Input

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Area under crop (In Acres)							
Kharif Crops							
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	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Pomegranate	-	-	-	-	-	-	-
Custard Apple	-	-	-	-	-	-	-
Guava	-	-	-	-	-	-	-
Mango	-	-	-	-	-	-	-

	0		-	-	-	-	-	-	-
Pomegranate			-	-	-	-	-	-	-
Custard Apple			-	-	-	-	-	-	-
Guava			-	-	-	-	-	-	-
Mango			-	-	-	-	-	-	-
	0								
Fertilizer(Rate/KG)									
SSP		7	-	-	-	-	-	-	-
Urea		8	-	-	-	-	-	-	-
DAP		30	-	-	-	-	-	-	-
Pesticide									
Dupont Coragen		3,000	-	-	-	-	-	-	-
Confidor Boyer		2,200	-	-	-	-	-	-	-
Total Revenue			-	-	-	-	-	-	-
Expenses									
Seeds (Rate/KG)									
Variable Cost									
Soybean		85	-	-	-	-	-	-	-
Red Gram/Tur		75	-	-	-	-	-	-	-
Paddy/Rice		57	-	-	-	-	-	-	-
Green Gram/ Moong		80	-	-	-	-	-	-	-
Maize		25	-	-	-	-	-	-	-
Black Gram/Udid		70	-	-	-	-	-	-	-
Bajra		25	-	-	-	-	-	-	-
Jawar		25	-	-	-	-	-	-	-
Rabi Crop									
Wheat		35	-	-	-	-	-	-	-
Bengal Gram/Channa		70	-	-	-	-	-	-	-
Jawar		25	-	-	-	-	-	-	-
Maize		25	-	-	-	-	-	-	-
Safflower		25	-	-	-	-	-	-	-
	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			-	-	-	-	-	-	-
Mango			-	-	-	-	-	-	-
	0		-	-	-	-	-	-	-
Fertilizer(Rate/KG)									
SSP		6	-	-	-	-	-	-	-
Urea		5	-	-	-	-	-	-	-
DAP		27	-	-	-	-	-	-	-
Pesticide									
Dupont Coragen		2,800	-	-	-	-	-	-	-
Confidor Boyer		2,000	-	-	-	-	-	-	-
Loading & Unloading		10	-	-	-	-	-	-	-
Transportation Cost		100	-	-	-	-	-	-	-
Add: Opening Stock			-	-	-	-	-	-	-
Less: Closing Stock			-	-	-	-	-	-	-
Total Variable Cost			-	-	-	-	-	-	-
Fixed Cost									
Rent	12		-	-	-	-	-	-	-
Agri Input Center Manager	1		-	-	-	-	-	-	-
Support Staff	1		-	-	-	-	-	-	-
Electricity Charges	12		-	-	-	-	-	-	-
Total Fixed Cost			-	-	-	-	-	-	-
Operating cost			-	-	-	-	-	-	-
Operating Profit			-	-	-	-	-	-	-

This sheet provide details of sale, expenses and operating profit of agri input activity

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

Capacity
No. of Hours

8 Qtls P Hour
8

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	221	234	247	259	272	285	297
Onion	0	0	0	0	0	0	0
Tomato	1696.7475	1793.7045	1890.6615	1987.6185	2084.5755	2181.5325	2278.4895
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
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	595.3	629.7	663.9	697.1	731.3	765.5	799.7
Guava	4584.195	4846.149	5108.103	5370.057	5632.011	5893.965	6155.919
Mango	1934.8875	2045.4525	2156.0175	2266.5825	2377.1475	2487.7125	2598.2775
Total Quantity to be Processed	14169.33	14979.006	15788.682	16598.358	17408.034	18217.71	19027.386
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	1,697	1,794	1,891	1,988	2,085	2,182	2,278
Okra	-	-	-	-	-	-	-
Chilli	-	-	-	-	-	-	-
Potato	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Onion	-	-	-	-	-	-	-
Tomato	-	-	-	-	-	-	-
Okra	-	-	-	-	-	-	-
Chilli	-	-	-	-	-	-	-
Brinjal	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Pomegranate	-	-	-	-	-	-	-
Custard Apple	5,954	6,294	6,634	6,974	7,314	7,655	7,995
Guava	4,584	4,846	5,108	5,370	5,632	5,894	6,156
Mango	1,935	2,045	2,156	2,267	2,377	2,488	2,598
Output (KG)							
Onion							
Tomato							
Ketchup 50%	848	897	945	994	1,042	1,091	1,139
Sos 40%	679	717	756	795	834	873	911
Wastate 10%	170	179	189	199	208	218	228
Okra							

Chilli									
Potato									
	0								
	0								
	0								
	0								
Onion									
Tomato									
Okra									
Chilli									
Brinjal									
	0								
	0								
	0								
Pomegranate									
Pomegranate Arils	-	-	-	-	-	-	-	-	-
Pomegranate Juice	-	-	-	-	-	-	-	-	-
Pomegranate Powder	-	-	-	-	-	-	-	-	-
Custard Apple									
Pulp 50%	2,977	3,147	3,317	3,487	3,657	3,827	3,997		
Wastage 50%	2,977	3,147	3,317	3,487	3,657	3,827	3,997		
Guava									
Juice 50%	2,292	2,423	2,554	2,685	2,816	2,947	3,078		
Pulp 25%	1,146	1,212	1,277	1,343	1,408	1,473	1,539		
Wastage 25%	1,146	1,212	1,277	1,343	1,408	1,473	1,539		
Mango									
Juice 40%	774	818	862	907	951	995	1,039		
Pulp 20%	387	409	431	453	475	498	520		
Wastage 40%	774	818	862	907	951	995	1,039		

Tomato Sos 1 Kg	67,869.90	71,748.18	75,626.46	79,504.74	83,383.02	87,261.30	91,139.58		
Tomato Ketchup 1 Kg	84,837.38	89,685.23	94,533.08	99,380.93	1,04,228.78	1,09,076.63	1,13,924.48		
Custard Apple Pulp - 1 Kg	2,97,695.00	3,14,685.00	3,31,695.00	3,48,705.00	3,65,715.00	3,82,725.00	3,99,735.00		
Guava Juice 1 Ltr	2,29,209.75	2,42,307.45	2,55,405.15	2,68,502.85	2,81,600.55	2,94,698.25	3,07,795.95		
Guava Pulp 1 Kg	1,14,604.88	1,21,153.73	1,27,702.58	1,34,251.43	1,40,800.28	1,47,349.13	1,53,897.98		
Mango Juice 1 Ltr	77,395.50	81,818.10	86,240.70	90,663.30	95,085.90	99,508.50	1,03,931.10		
Mango Pulp 1 Kg	38,697.75	40,909.05	43,120.35	45,331.65	47,542.95	49,754.25	51,965.55		

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

Particulars	Unit	Rate	100% 105.00% 110.25% 115.76% 121.55% 127.63% 134.01%						
			Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue									
Tomato Sos 1 Kg	Kg	90	58,02,876	67,61,878	74,84,794	82,63,098	91,00,519	1,00,01,025	1,09,68,830
Tomato Ketchup 1 Kg	Kg	75	40,44,663	70,43,623	77,96,661	86,07,393	94,79,707	1,04,17,734	1,14,25,865
Custard Apple Pulp - Kg	Kg	286	8,08,28,298	9,42,44,500	10,43,20,234	11,51,67,929	12,68,39,593	13,93,90,504	15,28,79,407
Guava Juice	Ltr	71	1,54,60,198	1,80,15,199	1,99,41,214	2,20,14,793	2,42,45,876	2,66,45,031	2,92,23,487
Guava Pulp	Kg	260	2,83,07,404	3,29,85,575	3,65,12,082	4,03,08,775	4,43,93,858	4,87,86,676	5,35,07,792
Mango Juice	Ltr	70	51,46,801	59,97,377	66,38,560	73,28,868	80,71,610	88,70,305	97,28,690
Mango Pulp	Kg	270	99,25,973	1,15,66,370	1,28,02,938	1,41,34,246	1,55,66,677	1,71,07,016	1,87,62,473
Revenue			15,15,66,212	17,66,14,523	19,54,96,482	21,58,25,101	23,76,97,841	26,12,18,291	28,64,96,542
Expenses									
Variable Cost									
Tomato	Quintals	2,000	33,93,495	37,66,779	41,68,909	46,01,834	50,67,629	55,68,499	61,06,788
Custard Apple	Quintals	15,500	9,22,79,250	10,24,29,968	11,33,65,059	12,51,37,584	13,78,03,949	15,14,24,107	16,60,61,771
Guava	Quintals	6,500	2,97,97,268	3,30,74,967	3,66,05,943	4,04,07,330	4,44,97,340	4,88,95,333	5,36,21,881
Mango	Quintals	7,100	1,37,37,701	1,52,48,848	1,68,76,766	1,86,29,353	2,05,15,007	2,25,42,653	2,47,21,776
Other Consumables	Quintals	-	-	-	-	-	-	-	-
Daily Labour	10	300	6,64,187	7,37,248	8,15,954	9,00,688	9,91,855	10,89,887	11,95,243
Electricity Charges	596.8	8	10,57,032	11,73,306	12,98,564	14,33,415	15,78,504	17,34,519	19,02,189
Loading/Unloading Charges	Quintals	10	-	-	-	-	-	-	-
packaging Exp	5	22,51,911	24,99,622	27,66,473	30,53,761	33,62,861	36,95,237	40,52,443	44,25,611
Transportation Charges	6	27,02,294	29,99,546	33,19,768	36,64,513	40,35,433	44,34,284	48,62,931	53,25,611
Add: Opening Stock				69,60,386	77,26,028	85,50,834	94,38,805	1,03,94,196	1,14,21,530
Less: Closing Stock			69,60,386	77,26,028	85,50,834	94,38,805	1,03,94,196	1,14,21,530	1,25,25,611
Total Variable Cost			13,89,22,752	16,11,64,641	17,83,92,629	19,69,40,505	21,68,97,187	23,83,57,186	26,14,20,942
Fixed Cost									
Machine Operator	4	15,000	7,20,000	7,56,000	7,93,800	8,33,490	8,75,165	9,18,923	9,64,869
Support Staff	10	10,000	12,00,000	12,60,000	13,23,000	13,89,150	14,58,608	15,31,538	16,08,115
Maintenance Expenses			20,04,044	21,04,246	22,09,459	23,19,932	24,35,928	25,57,725	26,85,611
Fixed Cost			39,24,044	41,20,246	43,26,259	45,42,572	47,69,700	50,08,185	52,58,594
Total expenses			14,28,46,797	16,52,84,887	18,27,18,888	20,14,83,077	22,16,66,887	24,33,65,371	26,66,79,536
Operating Profit			87,19,416	1,13,29,636	1,27,77,594	1,43,42,024	1,60,30,953	1,78,52,920	1,98,17,006

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