

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

सविस्तर प्रकल्प अहवाल

Business

Calculator

सादरकर्ते

प्युअर अॅण्ड परफेक्ट अॅग्रिटेक प्रोड्युसर

कंपनी लिमिटेड.,

समुदाय आधारित संस्था,

मु. पो. प्लॉट क्रमांक १०६, जमुना नगर, अंबड रोड जालना,

तालुका. जालना, जिल्हा. जालना, महाराष्ट्र – ४३१२०३.

## 1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	12,117,408	60%	7,270,445
2	Machinery and Equipment	7,861,943	60%	4,717,166
3	Furniture and Fixture	108,465	60%	65,079
4	IT & It Infrastructure	276,250	60%	165,750
5	Vehicle	-	60%	-
6	Preliminary Expenses	87,500	60%	52,500
7	Working Capital	662,855		
	<b>Total</b>	<b>21,114,420</b>		<b>12,270,939</b>

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

## 1.2 Means of Finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project		12,270,939
2	Bank Finance - Long Term Loan (= Total Project Cost- Smart Grant - Own Contribution)		-
3	Own Contribution (=Fixed Assets*20%)+Working Capital )	40%	8,843,481
	<b>Total</b>		<b>21,114,420</b>

**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)	47.21%	Project Viable	BEP shall be less than 50%
2	Avg. Return on Capital Employed Average (ROCE)	13.40%	Project Viable	RoCE for the project shall be more than 12%
3	Internal Rate of Return (IRR)	11.50%	Project Viable	The project internal rate of return shall be more than 12%
4	Net present value (at a discount rate of 10 per cent)	1,042,665	NPV is high and positive at a conservative project life of 5 years	With a discount rate of 10% and a span of 7 operational years, the NPV should be positive
5	Payback period	4.92	Project Viable	The Pack Back Period (Project/ Equity) shall be less than 7 years
6	Debt Service Coverage Ratio (DSCR)	#DIV/0!	Project Viable	DSCR shall be more than 2 for better performing project.



2.3

**Furniture and Fixture**

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Revolving High Back Chaire	2	10,738	21,476
2	Chomputer Chaire	2	3,965	7,930
3	Office Visotor Chaire	6	3,540	21,240
4	Office Chaire Nirali	8	944	7,552
5	Storwell	2	12,980	25,960
6	Office Table L-Type	1	12,979	12,979
7	Computer Table	2	5,664	11,328
<b>Total</b>				<b>108,465</b>

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

2.4

**IT & It Infrastructure**

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Dell AIO 5400 - Ci5	1	80,000	80,000
2	Dell AIO 5400 - Ci3	1	60,000	60,000
3	Printer AIO - HP 126NW	1	19,500	19,500
4	Printer DMP Epson LC 310	1	10,500	10,500
5	CCTV	1	106,250	106,250
<b>Total</b>				<b>276,250</b>

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

2.5

**Vehicle**

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
				-
				-
<b>Total</b>				<b>-</b>

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

2.6

**Preliminary Expenses**

Sr. No.	Particular	Amount (Rs.)
1	Chartered Engineer Fees	20,000
2	SMART DPR Fees	25,000
3	Land Lease Expenses	42,500
<b>Total</b>		<b>87,500</b>

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

### 3.1 Schedule of General Admin Expenses (Fixed)

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

Particulars	Unit	No.of Unit	Unit Cost	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Manager	No.	1	15,000	180,000	189,000	198,450	208,373	218,791	229,731	241,217
Accountant	No.	1	12,000	144,000	151,200	158,760	166,698	175,033	183,785	192,974
Watchmen	No.	3	8,000	288,000	302,400	317,520	333,396	350,066	367,569	385,948
Telephone and internet Exp	Months	12	1,500	18,000	18,900	19,845	20,837	21,879	22,973	24,122
Office Electricity Exp	Months	12	2,000	24,000	25,200	26,460	27,783	29,172	30,631	32,162
Printing & Stationary	Months	12	2,000	24,000	25,200	26,460	27,783	29,172	30,631	32,162
Land Lease	Months	12	8,333	99,996	104,996	110,246	115,758	121,546	127,623	134,004
Misc.expenses	Months	12	6,000	72,000	75,600	79,380	83,349	87,516	91,892	96,487
Audit and Legal Compliances expenses	Lumsum	1	50,000	50,000	52,500	55,125	57,881	60,775	63,814	67,005
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
<b>Total Admin Expense</b>				<b>899,996</b>	<b>944,996</b>	<b>992,246</b>	<b>1,041,858</b>	<b>1,093,951</b>	<b>1,148,648</b>	<b>1,206,081</b>

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

### 3.2 Depreciation

Particulars	As per companies Act							As per IT Act						
	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Assets</b>														
<b>Building</b>														
Asset Value	12,117,408	11,733,286	11,349,164	10,965,042	10,580,921	10,196,799	9,812,677	12,117,408	10,905,667	9,815,100	8,833,590	7,950,231	7,155,208	6,439,687
Depreciation	384,122	384,122	384,122	384,122	384,122	384,122	384,122	1,211,741	1,090,567	981,510	883,359	795,023	715,521	643,969
Accumulated Depreciation	384,122	768,244	1,152,366	1,536,487	1,920,609	2,304,731	2,688,853	1,211,741	2,302,308	3,283,818	4,167,177	4,962,200	5,677,721	6,321,689
Net Fixed Assets	11,733,286	11,349,164	10,965,042	10,580,921	10,196,799	9,812,677	9,428,555	10,905,667	9,815,100	8,833,590	7,950,231	7,155,208	6,439,687	5,795,719
<b>Plant and Machinery</b>														
Asset Value	7,861,943	7,364,282	6,866,621	6,368,960	5,871,299	5,373,638	4,875,977	7,861,943	6,682,652	5,680,254	4,828,216	4,103,983	3,488,386	2,965,128
Depreciation	497,661	497,661	497,661	497,661	497,661	497,661	497,661	1,179,291	1,002,398	852,038	724,232	615,598	523,258	444,769
Accumulated Depreciation	497,661	995,322	1,492,983	1,990,644	2,488,305	2,985,966	3,483,627	1,179,291	2,181,689	3,033,727	3,757,960	4,373,557	4,896,815	5,341,584
Net Fixed Assets	7,364,282	6,866,621	6,368,960	5,871,299	5,373,638	4,875,977	4,378,316	6,682,652	5,680,254	4,828,216	4,103,983	3,488,386	2,965,128	2,520,359
<b>Furniture and Electrification</b>														
Asset Value	108,465	97,618	86,772	75,925	65,079	54,232	43,386	108,465	97,618	87,856	79,071	71,164	64,047	57,643
Depreciation	10,846	10,846	10,846	10,846	10,846	10,846	10,846	10,846	9,762	8,786	7,907	7,116	6,405	5,764
Accumulated Depreciation	10,846	21,693	32,539	43,386	54,232	65,079	75,925	10,846	20,608	29,394	37,301	44,417	50,822	56,586
Net Fixed Assets	97,618	86,772	75,925	65,079	54,232	43,386	32,539	97,618	87,856	79,071	71,164	64,047	57,643	51,878
<b>Vehecal</b>														
Asset Value	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IT Infrastructure</b>														
Asset Value	276,250	248,625	221,000	193,375	165,750	138,125	110,500	276,250	165,750	99,450	59,670	35,802	21,481	12,889
Depreciation	27,625	27,625	27,625	27,625	27,625	27,625	27,625	110,500	66,300	39,780	23,868	14,321	8,592	5,155
Accumulated Depreciation	27,625	55,250	82,875	110,500	138,125	165,750	193,375	110,500	176,800	216,580	240,448	254,769	263,361	268,517
Net Fixed Assets	248,625	221,000	193,375	165,750	138,125	110,500	82,875	165,750	99,450	59,670	35,802	21,481	12,889	7,733
<b>Gross Fixed Asset</b>	<b>20,364,066</b>	<b>19,443,811</b>	<b>18,523,557</b>	<b>17,603,303</b>	<b>16,683,048</b>	<b>15,762,794</b>	<b>14,842,540</b>	<b>20,364,066</b>	<b>17,851,687</b>	<b>15,682,661</b>	<b>13,800,547</b>	<b>12,161,180</b>	<b>10,729,123</b>	<b>9,475,347</b>
<b>Total Depreciation</b>	<b>920,254</b>	<b>920,254</b>	<b>920,254</b>	<b>920,254</b>	<b>920,254</b>	<b>920,254</b>	<b>920,254</b>	<b>2,512,379</b>	<b>2,169,026</b>	<b>1,882,114</b>	<b>1,639,366</b>	<b>1,432,058</b>	<b>1,253,776</b>	<b>1,099,658</b>
<b>Accumalated Depreciation</b>	<b>920,254</b>	<b>1,840,509</b>	<b>2,760,763</b>	<b>3,681,017</b>	<b>4,601,271</b>	<b>5,521,526</b>	<b>6,441,780</b>	<b>2,512,379</b>	<b>4,681,405</b>	<b>6,563,519</b>	<b>8,202,885</b>	<b>9,634,943</b>	<b>10,888,719</b>	<b>11,988,377</b>
<b>Net Fixed Assets</b>	<b>19,443,811</b>	<b>18,523,557</b>	<b>17,603,303</b>	<b>16,683,048</b>	<b>15,762,794</b>	<b>14,842,540</b>	<b>13,922,286</b>	<b>17,851,687</b>	<b>15,682,661</b>	<b>13,800,547</b>	<b>12,161,180</b>	<b>10,729,123</b>	<b>9,475,347</b>	<b>8,375,689</b>

Amortization: Straight Line Method (SLM) is used	Depreciation percent	
	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	17,500	17,500	17,500	17,500	17,500	-	-
Total Value		17,500	17,500	17,500	17,500	17,500	-	-

### 3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	5,513,870	1,217,375	2,125,718	3,026,701	3,968,693	4,949,263	5,958,927
Add Depreciation as per companies Act	2,512,379	2,169,026	1,882,114	1,639,366	1,432,058	1,253,776	1,099,658
Less Depreciation as per IT Act	2,512,379	2,169,026	1,882,114	1,639,366	1,432,058	1,253,776	1,099,658
Taxable Income	5,513,870	1,217,375	2,125,718	3,026,701	3,968,693	4,949,263	5,958,927
Provision of Taxes	1,433,606	316,518	552,687	786,942	1,031,860	1,286,808	1,549,321

Maximum Tax rate 26%

This Sheet refer for provision of tax calculation

## 5.1 Closing and Opening Stock Calculation

Particulars		Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock								
Agri Input			-	-	-	-	-	-
Trading			-	-	-	-	-	-
Sortex Units			6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893
Horticulture Processing			-	-	-	-	-	-
<b>Total</b>			6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893
<b>Closing Stock</b>								
Agri Input	5%	-	-	-	-	-	-	-
Trading	5%	-	-	-	-	-	-	-
Sortex Units	3%	6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893	14,660,404
Horticulture Processing	5%	-	-	-	-	-	-	-
<b>Total</b>		6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893	14,660,404

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	
<b>A</b>	<b>Accounts Receivables (Debtors)</b>									
1	Agri Input	14	-	-	-	-	-	-	-	-
2	Custom Hiring	14	-	-	-	-	-	-	-	-
3	Dal Mill	14	-	-	-	-	-	-	-	-
4	Sortex Units	5	2,854,407	3,371,818	3,933,867	4,543,460	5,204,457	5,920,042	6,694,248	
5	Warehouse	14	-	-	-	-	-	-	-	-
6	Processing Unit - Horti Commodity	14	-	-	-	-	-	-	-	-
	<b>Subtotal</b>		2,854,407	3,371,818	3,933,867	4,543,460	5,204,457	5,920,042	6,694,248	
<b>B</b>	<b>Closing Stock</b>		6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893	14,660,404	
	<b>Total</b>		<b>9,105,558</b>	<b>10,756,100</b>	<b>12,549,035</b>	<b>14,493,637</b>	<b>16,602,217</b>	<b>18,884,935</b>	<b>21,354,652</b>	
<b>C</b>	<b>Accounts Payable &amp; Accrued Expenses (Creditors)</b>									
1	Agri Input	7	-	-	-	-	-	-	-	-
2	Custom Hiring	7	-	-	-	-	-	-	-	-
3	Dal Mill	7	-	-	-	-	-	-	-	-
4	Sortex Units	15	8,442,704	9,972,944	11,635,109	13,438,533	15,393,247	17,509,818	19,799,562	
5	Warehouse	7	-	-	-	-	-	-	-	-
6	Processing Unit - Horti Commodity	7	-	-	-	-	-	-	-	-
	<b>Total</b>		<b>8,442,704</b>	<b>9,972,944</b>	<b>11,635,109</b>	<b>13,438,533</b>	<b>15,393,247</b>	<b>17,509,818</b>	<b>19,799,562</b>	
<b>D</b>	<b>Working Capital</b>		<b>662,855</b>	<b>783,156</b>	<b>913,926</b>	<b>1,055,103</b>	<b>1,208,970</b>	<b>1,375,117</b>	<b>1,555,090</b>	
	<b>Own Contribution</b>	<b>100%</b>	<b>662,855</b>	<b>783,156</b>	<b>913,926</b>	<b>1,055,103</b>	<b>1,208,970</b>	<b>1,375,117</b>	<b>1,555,090</b>	

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

Asumption:

- 1 Company has to give credit for sale at 14 Days
- 2 Company will receive credit from suppliers for 7 days
- 3 25 % of Working Capital will be financed by the company and balance 75% from bank finance at 12% rate of interest

## 6.1 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Revenue</b>							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>208,371,714</b>	<b>246,142,728</b>	<b>287,172,267</b>	<b>331,672,560</b>	<b>379,925,349</b>	<b>432,163,094</b>	<b>488,680,129</b>
<b>Variable Cost</b>							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	199,187,970	241,541,831	281,890,090	325,669,305	373,121,426	424,505,098	480,093,840
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
<b>Total Variable Cost</b>	<b>199,187,970</b>	<b>241,541,831</b>	<b>281,890,090</b>	<b>325,669,305</b>	<b>373,121,426</b>	<b>424,505,098</b>	<b>480,093,840</b>
<b>Fixed Cost</b>							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	240,000	252,000	264,600	277,830	291,722	306,308	321,623
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Admin Expenses	899,996	944,996	992,246	1,041,858	1,093,951	1,148,648	1,206,081
<b>Total Fixed Cost</b>	<b>1,139,996</b>	<b>1,196,996</b>	<b>1,256,846</b>	<b>1,319,688</b>	<b>1,385,672</b>	<b>1,454,956</b>	<b>1,527,704</b>
<b>Total Cost</b>	<b>200,327,966</b>	<b>242,738,827</b>	<b>283,146,935</b>	<b>326,988,993</b>	<b>374,507,098</b>	<b>425,960,054</b>	<b>481,621,544</b>
<b>Profit Before Depreciation ,Interest and Tax</b>	<b>8,043,748</b>	<b>3,403,901</b>	<b>4,025,332</b>	<b>4,683,567</b>	<b>5,418,251</b>	<b>6,203,039</b>	<b>7,058,585</b>
Depreciation	2,512,379	2,169,026	1,882,114	1,639,366	1,432,058	1,253,776	1,099,658
Amortization	17,500	17,500	17,500	17,500	17,500	-	-
<b>Profit Before Interest and Tax</b>	<b>5,513,870</b>	<b>1,217,375</b>	<b>2,125,718</b>	<b>3,026,701</b>	<b>3,968,693</b>	<b>4,949,263</b>	<b>5,958,927</b>
Interest on Term loan	-	-	-	-	-	-	-
Profit Before Tax	5,513,870	1,217,375	2,125,718	3,026,701	3,968,693	4,949,263	5,958,927
Less. Tax	1,433,606	316,518	552,687	786,942	1,031,860	1,286,808	1,549,321
<b>Profit After Tax</b>	<b>4,080,264</b>	<b>900,858</b>	<b>1,573,032</b>	<b>2,239,759</b>	<b>2,936,833</b>	<b>3,662,455</b>	<b>4,409,606</b>
Cumulative Profit	4,080,264	4,981,121	6,554,153	8,793,911	11,730,744	15,393,199	19,802,805

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
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash and Bank Balance	6,610,142	9,577,225	12,919,100	16,674,548	20,907,072	25,657,155	30,986,447
Accounts Receivables	2,854,407	3,371,818	3,933,867	4,543,460	5,204,457	5,920,042	6,694,248
Other Current Assets	6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893	14,660,404
<b>Total Current Assets</b>	<b>15,715,701</b>	<b>20,333,325</b>	<b>25,468,135</b>	<b>31,168,185</b>	<b>37,509,289</b>	<b>44,542,090</b>	<b>52,341,099</b>
Gross Fixed Assets	20,364,066	17,851,687	15,682,661	13,800,547	12,161,180	10,729,123	9,475,347
Less: Depreciation	2,512,379	2,169,026	1,882,114	1,639,366	1,432,058	1,253,776	1,099,658
<b>Net Fixed Assets</b>	<b>17,851,687</b>	<b>15,682,661</b>	<b>13,800,547</b>	<b>12,161,180</b>	<b>10,729,123</b>	<b>9,475,347</b>	<b>8,375,689</b>
<b>Preliminary &amp; Pre- operative Expenses</b>	<b>70,000</b>	<b>52,500</b>	<b>35,000</b>	<b>17,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>33,637,388</b>	<b>36,068,485</b>	<b>39,303,682</b>	<b>43,346,865</b>	<b>48,238,411</b>	<b>54,017,437</b>	<b>60,716,788</b>
<b>LIABILITIES &amp; SHAREHOLDERS EQUITY</b>							
<b>CURRENT LIABILITIES</b>							
Short Term Debt (Working capital loan)	0	0	0	0	0	0	0
Accounts Payable & Accrued Expenses	8,442,704	9,972,944	11,635,109	13,438,533	15,393,247	17,509,818	19,799,562
Other Current Liabilities							
<b>Total Curent Liabilities</b>	<b>8,442,704</b>	<b>9,972,944</b>	<b>11,635,109</b>	<b>13,438,533</b>	<b>15,393,247</b>	<b>17,509,818</b>	<b>19,799,562</b>
<b>Secured Long Term Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Differed Tax Liabilities</b>							
<b>TOTAL LIABILITIES</b>	<b>8,442,704</b>	<b>9,972,944</b>	<b>11,635,109</b>	<b>13,438,533</b>	<b>15,393,247</b>	<b>17,509,818</b>	<b>19,799,562</b>
Share capital	8,843,481	8,843,481	8,843,481	8,843,481	8,843,481	8,843,481	8,843,481
Smart Grant -in-Aid	12,270,939	12,270,939	12,270,939	12,270,939	12,270,939	12,270,939	12,270,939
<b>Reserves and Surplus</b>							
Add: Opening Balance (P/L Account)	0	4,080,264	4,981,121	6,554,153	8,793,911	11,730,744	15,393,199
Profit & Loss) During the Year	4,080,264	900,858	1,573,032	2,239,759	2,936,833	3,662,455	4,409,606
Appropriation - Dividend							
<b>Total Reserves</b>	<b>4,080,264</b>	<b>4,981,121</b>	<b>6,554,153</b>	<b>8,793,911</b>	<b>11,730,744</b>	<b>15,393,199</b>	<b>19,802,805</b>
<b>TOTAL EQUITY</b>	<b>25,194,684</b>	<b>26,095,542</b>	<b>27,668,573</b>	<b>29,908,332</b>	<b>32,845,165</b>	<b>36,507,619</b>	<b>40,917,226</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,637,388</b>	<b>36,068,485</b>	<b>39,303,682</b>	<b>43,346,865</b>	<b>48,238,411</b>	<b>54,017,437</b>	<b>60,716,788</b>
<b>CONTROL TICKER</b>							
<b>(=Liability - Asset)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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
<b>1</b>	<b>Operating Profit</b>							
	Total Revenue	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
<b>2</b>	<b>Equity/ Share capital</b>	8,843,481						
	Reinvestment							
<b>3</b>	<b>Grant</b>	12,270,939						
<b>4</b>	<b>Long Term Loan</b>	-						
<b>5</b>	<b>Increase in Short Term Loan</b>	-	-	-	-	-	-	-
<b>6</b>	<b>Increase in account payable</b>	8,442,704	1,530,240	1,662,165	1,803,425	1,954,714	2,116,571	2,289,745
	<b>Sub Total (A)</b>	<b>237,928,838</b>	<b>247,672,968</b>	<b>288,834,432</b>	<b>333,475,985</b>	<b>381,880,063</b>	<b>434,279,664</b>	<b>490,969,873</b>
<b>Cash Outflow (Rs.)</b>								
<b>1</b>	<b>Capital Expenditure</b>							
a	Land and Building	12,117,408						
b	Machinery and Equipment	7,861,943						
c	Furniture & Fixture	108,465						
d	It Infrastructure	276,250						
e	Vehicle	-						
f	Preliminary Expenses	87,500						
<b>2</b>	<b>Operational Expenditure</b>							
a	Variable Cost	199,187,970	241,541,831	281,890,090	325,669,305	373,121,426	424,505,098	480,093,840
b	Fixed Cost	1,139,996	1,196,996	1,256,846	1,319,688	1,385,672	1,454,956	1,527,704
<b>3</b>	<b>Loan Repayment</b>							
	LTL - Principal	-	-	-	-	-	-	-
	LTL - Interest	-	-	-	-	-	-	-
	STL - Principal							
	STL - Interest	-	-	-	-	-	-	-
<b>4</b>	<b>Tax</b>	1,433,606	316,518	552,687	786,942	1,031,860	1,286,808	1,549,321
<b>5</b>	<b>Increase in account Receivable</b>	2,854,407	517,411	562,048	609,593	660,997	715,586	774,206
<b>6</b>	<b>Increase in Closing Stock</b>	6,251,151	1,133,130	1,230,886	1,335,009	1,447,584	1,567,132	1,695,511
	<b>Sub Total (B)</b>	<b>231,318,696</b>	<b>244,705,886</b>	<b>285,492,557</b>	<b>329,720,537</b>	<b>377,647,539</b>	<b>429,529,581</b>	<b>485,640,582</b>
	<b>Net Cash Flow (A-B)</b>	<b>6,610,142</b>	<b>2,967,082</b>	<b>3,341,876</b>	<b>3,755,448</b>	<b>4,232,523</b>	<b>4,750,084</b>	<b>5,329,292</b>
	Opening Cash and Bank		6,610,142	9,577,225	12,919,100	16,674,548	20,907,072	25,657,155
	<b>Cumulative Cash Balance</b>	<b>6,610,142</b>	<b>9,577,225</b>	<b>12,919,100</b>	<b>16,674,548</b>	<b>20,907,072</b>	<b>25,657,155</b>	<b>30,986,447</b>

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		4,080,263.63	900,857.54	1,573,031.57	2,239,758.57	2,936,832.73	3,662,454.96	4,409,606.21
Add: Depreciation		2,512,378.71	2,169,026.27	1,882,113.75	1,639,366.47	1,432,057.81	1,253,775.91	1,099,657.68
Add: Preliminary expense written off		17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	0.00	0.00
Net Cash Accrual (A)		6,610,142.34	3,087,383.80	3,472,645.32	3,896,625.05	4,386,390.54	4,916,230.87	5,509,263.89
Initial Investment/ Net Cash Accrual	(21,114,420.4607)	6,610,142.34	3,087,383.80	3,472,645.32	3,896,625.05	4,386,390.54	4,916,230.87	5,509,263.89
IRR	11.50%							
Present Value Equivalent		0.90	0.80	0.72	0.65	0.58	0.52	0.47
Present Value of Future Inflows		5,928,479.58	2,483,451.34	2,505,289.86	2,521,266.11	2,545,481.13	2,558,747.15	2,571,705.28
Operating Net Cash Inflow					21,114,420.46			
Present Capital Outflow					21,114,420.46			

0.00

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

### 9.2 Break even Point

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Gross Receipts							
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Com	-	-	-	-	-	-	-
Total Receipts	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Total Variable Exp	199,187,970	241,541,831	281,890,090	325,669,305	373,121,426	424,505,098	480,093,840
Contribution	9,183,744	4,600,897	5,282,178	6,003,255	6,803,923	7,657,995	8,586,289
Total Fixed exp	3,669,875	3,383,522	3,156,459	2,976,554	2,835,230	2,708,732	2,627,361
BEP	40%	74%	60%	50%	42%	35%	31%

Average BEP 47.21%

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	4,080,264	900,858	1,573,032	2,239,759	2,936,833	3,662,455	4,409,606
Add: Depreciation	2,512,379	2,169,026	1,882,114	1,639,366	1,432,058	1,253,776	1,099,658
Add: Preliminary exp Written off	17,500	17,500	17,500	17,500	17,500	0	0
Net Cash Accrual (A)	6,610,142	3,087,384	3,472,645	3,896,625	4,386,391	4,916,231	5,509,264
PV Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Disc Cash Flow	6,009,220	2,551,557	2,609,050	2,661,447	2,723,603	2,775,084	2,827,123

Total Discounted Cash Flows 22,157,085

-

Present Value of Outflow 21,114,420

NPV 1,042,664.95

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	4,080,264	900,858	1,573,032	2,239,759	2,936,833	3,662,455	4,409,606
Average net profit	2828972.17						
Total Project cost	21114420.46						
ROI	13.40%						

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	21,114,420							
Profit after Tax & Dividend		4,080,264	900,858	1,573,032	2,239,759	2,936,833	3,662,455	4,409,606
Add: Depreciation		2,512,379	2,169,026	1,882,114	1,639,366	1,432,058	1,253,776	1,099,658
Add: Preliminary exp Written off		17,500	17,500	17,500	17,500	17,500	17,500	-
Net Cash Accrual (A)		6,610,142	3,087,384	3,472,645	3,896,625	4,386,391	4,916,231	5,509,264
Cashflow - Initial Investment		(14,504,278)	(11,416,894)	(7,944,249)	(4,047,624)	338,767	5,254,997	10,764,261

Payback period (in years) - Project

4.92

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	8,043,748	3,403,901	4,025,332	4,683,567	5,418,251	6,203,039	7,058,585
Total	8,043,748	3,403,901	4,025,332	4,683,567	5,418,251	6,203,039	7,058,585
Total Annual EMI	-	-	-	-	-	-	-
Debt Service Coverage Ratio (DSCR)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Average DSCR

#DIV/0!

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

#### 9.7 Sensitivity Analysis

Quantity Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	218,790,300	258,449,865	301,530,881	348,256,188	398,921,617	453,771,248	513,114,135
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Com	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	218,790,300	258,449,865	301,530,881	348,256,188	398,921,617	453,771,248	513,114,135
Expenditure							
Fixed Cost (Excl. of Depreciation, Amo	1,139,996	1,196,996	1,256,846	1,319,688	1,385,672	1,454,956	1,527,704
Variable Cost	209,147,368	241,541,831	281,890,090	325,669,305	373,121,426	424,505,098	480,093,840
Total Operational Expenses	210,287,364	242,738,827	283,146,935	326,988,993	374,507,098	425,960,054	481,621,544
Net Income	8,502,936	15,711,038	18,383,945	21,267,195	24,414,518	27,811,194	31,492,591

Cost Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Com	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Expenditure							
Fixed Cost (Excl. of Depreciation, Amo	1,139,996	1,196,996	1,256,846	1,319,688	1,385,672	1,454,956	1,527,704
Variable Cost	209,147,368	253,618,923	295,984,594	341,952,770	391,777,498	445,730,353	504,098,532
Total Operational Expenses	210,287,364	254,815,919	297,241,440	343,272,458	393,163,170	447,185,309	505,626,236
Net Income	(1,915,650)	(8,673,190)	(10,069,172)	(11,599,898)	(13,237,821)	(15,022,216)	(16,946,107)

Quantity Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	197,953,128	233,835,592	272,813,654	315,088,932	360,929,082	410,554,939	464,246,122
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Com	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	197,953,128	233,835,592	272,813,654	315,088,932	360,929,082	410,554,939	464,246,122
Expenditure							
Fixed Cost (Excl. of Depreciation, Amo	1,139,996	1,196,996	1,256,846	1,319,688	1,385,672	1,454,956	1,527,704
Variable Cost	189,228,571	229,464,740	267,795,585	309,385,840	354,465,355	403,279,843	456,089,148
Total Operational Expenses	190,368,567	230,661,735	269,052,431	310,705,528	355,851,027	404,734,799	457,616,852
Net Income	7,584,561	3,173,856	3,761,223	4,383,404	5,078,055	5,820,140	6,629,271

Cost Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 2 - Sortex Units	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Facility 3 - Warehouse	-	-	-	-	-	-	-
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Com	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	208,371,714	246,142,728	287,172,267	331,672,560	379,925,349	432,163,094	488,680,129
Expenditure							
Fixed Cost (Excl. of Depreciation, Amo	1,139,996	1,196,996	1,256,846	1,319,688	1,385,672	1,454,956	1,527,704
Variable Cost	189,228,571	229,464,740	267,795,585	309,385,840	354,465,355	403,279,843	456,089,148
Total Operational Expenses	190,368,567	230,661,735	269,052,431	310,705,528	355,851,027	404,734,799	457,616,852
Net Income	18,003,147	15,480,993	18,119,837	20,967,033	24,074,322	27,428,294	31,063,277

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 Crop Production Details

### 10.1 Details of members and non- members

Particulars	No.
Total No.of Members Cultivating Grain Crops	307
Total No.of Non- members Cultivating Grain Crops	1500
<b>Total</b>	<b>1807</b>
<b>Average Land Holding per Member (Acres)</b>	<b>4.5</b>
<b>Total Cultivated Land under grain Crop(Acres)</b>	<b>8131.5</b>

### 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	Toor	30%	2439	6	14637	3%	14198
	Soybean	30%	2439	8	19516	3%	18930
	Maize	20%	1626	16	26021	3%	25240
	Moog	20%	1626	6	9758	3%	9465
Area Under Rabbi Cultivation ( In Acres)		70%	5692.05				
Rabbi	Wheat	20%	1138	15	17076	3%	16564
	Harbara	30%	1708	7	11953	2%	11714
	Maize	20%	1138	16	18215	5%	17304
	Jawar	30%	1708	16	27322	5%	25956
Area Under Summer Cultivation ( In Acres)		5%	406.575				
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	0%	5%	10%	15%	20%	25%	30%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Toor	0	0	0	0	0	0	0
Soybean	0	0	0	0	0	0	0
Maize	0	0	0	0	0	0	0
Moog	0	0	0	0	0	0	0

### 10.4 Quantity of Marketable Surplus Produce Considered for Processing Business

Particulars	40%	45%	50%	55%	60%	65%	70%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Toor	5679	6389	7099	7809	8519	9228	9938
Soybean	7572	8519	9465	10412	11358	12305	13251
Maize	17018	19145	21272	23399	25526	27654	29781
Jawar	10382	11680	12978	14276	15573	16871	18169
Wheat	6626	7453.7	8281.9	9110.1	9938.3	10766.5	11594.7
Harbara	4686	5271.4	5857.1	6442.8	7028.5	7614.3	8200.0
Moog	3786	4259.3	4732.5	5205.8	5679.0	6152.3	6625.5
<b>Total</b>	<b>55748</b>	<b>62717</b>	<b>69685</b>	<b>76654</b>	<b>83622</b>	<b>90591</b>	<b>97559</b>

### 10.5 Crop-wise Area Considered for Agri Input Service Centre

Particulars	65%	70.0%	75.0%	80.0%	85.0%	90.0%	95.0%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Toor	0	0	0	0	0	0	0
Soybean	0	0	0	0	0	0	0
Maize	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0

Assumptions:

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

**Facility 2 - Grain Processing Unit - Sortex Units**  
**13.1 Producers/ Capacity Utilization**

Capacity 30 Qtls P Hour  
 No. of Hours 10

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	186	209	232	256	279	302	325
Toor	5679	6389	7099	7809	8519	9228	9938
Soybean	7572	8519	9465	10412	11358	12305	13251
Maize	17018	19145	21272	23399	25526	27654	29781
Jawar	10382	11680	12978	14276	15573	16871	18169
Wheat	6626	7454	8282	9110	9938	10767	11595
Harbara	4686	5271	5857	6443	7029	7614	8200
Moog	3786	4259	4733	5206	5679	6152	6626
<b>Total Quantity to be Processed</b>	<b>55748</b>	<b>62717</b>	<b>69685</b>	<b>76654</b>	<b>83622</b>	<b>90591</b>	<b>97559</b>
Job Work (50%)	0%	0%	0%	0%	0%	0%	0%
Quantity for Processing and Trading for PC	100%	100%	100%	100%	100%	100%	100%
<b>Job Work (50%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Quantity for Processing (100%)</b>							
Toor	5,679	6,389	7,099	7,809	8,519	9,228	9,938
Soybean	7,572	8,519	9,465	10,412	11,358	12,305	13,251
Maize	17,018	19,145	21,272	23,399	25,526	27,654	29,781
Jawar	10,382	11,680	12,978	14,276	15,573	16,871	18,169
Wheat	6,626	7,454	8,282	9,110	9,938	10,767	11,595
Harbara	4,686	5,271	5,857	6,443	7,029	7,614	8,200
Moog	3,786	4,259	4,733	5,206	5,679	6,152	6,626
<b>Total Quantity to be Processed</b>	<b>55748</b>	<b>62717</b>	<b>69685</b>	<b>76654</b>	<b>83622</b>	<b>90591</b>	<b>97559</b>
<b>Output (KG)</b>							
Toor	5395	6069	6744	7418	8093	8767	9441
Soybean	7193	8093	8992	9891	10790	11689	12589
Maize	16677	18762	20847	22931	25016	27101	29185
Jawar	10175	11446	12718	13990	15262	16534	17806
Wheat	6162	6932	7702	8472	9243	10013	10783
Harbara	4311	4850	5389	5927	6466	7005	7544
Moog	3407	3833	4259	4685	5111	5537	5963
<b>Total Quantity For Sales</b>	<b>53320</b>	<b>59985</b>	<b>66651</b>	<b>73314</b>	<b>79981</b>	<b>86646</b>	<b>93311</b>

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

### 13.2 Facility 2 - Profit and loss of Grain Processing Unit - Sortex Units

			100%	105.00%	110.25%	115.76%	121.55%	127.63%	134.01%
Particulars	Unit	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Revenue</b>									
<b>Pulses</b>									
Toor	50 Kg	3350	35,062,105	41,414,553	48,321,755	55,808,617	63,931,261	72,718,354	82,224,327
Soybean	50 Kg	3300	46,049,586	54,401,955	63,467,379	73,303,341	83,964,230	95,507,950	108,004,711
Maize	50 Kg	1250	40,441,725	47,772,743	55,735,757	64,372,835	73,737,228	83,877,129	94,843,426
Jawar	25 Kg	525	20,726,475	24,481,277	28,561,989	32,989,569	37,788,502	42,984,854	48,606,370
Wheat	30 Kg	690	13,747,422	16,238,557	18,944,436	21,880,307	25,065,116	28,510,858	32,238,511
Harbara	25 Kg	1450	24,253,686	28,650,405	33,426,162	38,601,355	44,217,341	50,298,422	56,877,068
Moog	50 Kg	4250	28,090,715	33,183,239	38,714,789	44,716,536	51,221,670	58,265,527	65,885,715
<b>Revenue</b>			<b>208,371,714</b>	<b>246,142,728</b>	<b>287,172,267</b>	<b>331,672,560</b>	<b>379,925,349</b>	<b>432,163,094</b>	<b>488,680,129</b>
<b>Expenses</b>									
<b>Variable Cost</b>									
Toor	Quintals	6,200	35,210,046	41,591,866	48,523,844	56,045,040	64,197,046	73,024,139	82,573,450
Soybean	Quintals	6,100	46,189,522	54,561,373	63,654,935	73,521,450	84,215,479	95,795,108	108,322,160
Maize	Quintals	2,000	34,035,206	40,204,088	46,904,769	54,175,008	62,055,009	70,587,573	79,818,256
Jawar	Quintals	1,600	16,611,679	19,622,545	22,892,970	26,441,380	30,287,399	34,451,916	38,957,167
Wheat	Quintals	1,800	11,925,983	14,087,568	16,435,496	18,982,997	21,744,161	24,733,983	27,968,427
Harbara	Quintals	5,300	24,834,186	29,335,383	34,224,613	39,529,428	45,279,163	51,505,048	58,240,324
Moog	Quintals	6,475	24,514,521	28,957,778	33,784,074	39,020,606	44,696,330	50,842,076	57,490,655
Oil (Liters)	2	100	1,114,965	1,317,053	1,536,561	1,774,729	2,032,871	2,312,391	2,614,780
Daily Labour	10	300	557,483	658,526	768,281	887,364	1,016,435	1,156,195	1,307,390
Electricity Charges	179.04	8	266,165	314,407	366,808	423,663	485,287	552,014	624,200
Loading/Unloading Charges		10	1,114,965	1,317,053	1,536,561	1,774,729	2,032,871	2,312,391	2,614,780
Packaging Exp		20	2,132,800	2,519,370	2,939,309	3,394,805	3,888,696	4,423,388	5,001,827
Transportation Charges		65	6,931,600	8,187,953	9,552,755	11,033,116	12,638,263	14,376,010	16,255,936
<b>Add: Opening Stock</b>				6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893
<b>Less: Closing Stock</b>			6,251,151	7,384,282	8,615,168	9,950,177	11,397,760	12,964,893	14,660,404
<b>Total Variable Cost</b>			<b>199,187,970</b>	<b>241,541,831</b>	<b>281,890,090</b>	<b>325,669,305</b>	<b>373,121,426</b>	<b>424,505,098</b>	<b>480,093,840</b>
<b>Fixed Cost</b>									
Machine Operator	1	20,000	240,000	252,000	264,600	277,830	291,722	306,308	321,623
<b>Fixed Cost</b>			<b>240,000</b>	<b>252,000</b>	<b>264,600</b>	<b>277,830</b>	<b>291,722</b>	<b>306,308</b>	<b>321,623</b>
<b>Total expenses</b>			<b>199,427,970</b>	<b>241,793,831</b>	<b>282,154,690</b>	<b>325,947,135</b>	<b>373,413,148</b>	<b>424,811,406</b>	<b>480,415,463</b>
<b>Operating Profit</b>			<b>8,943,744</b>	<b>4,348,897</b>	<b>5,017,578</b>	<b>5,725,425</b>	<b>6,512,201</b>	<b>7,351,688</b>	<b>8,264,666</b>

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.

The above sheet is indicative for any type of processing business of grain commodities .  
The FPO has to fill the sheet logically and as per selected commodities and finish products

Note

As Finished Product and size of Packaging is not confirmed/certain, therefore we can not add formula in processing sheet