

1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	20,851,428	60%	12,510,857
2	Machinery and Equipment	5,651,240	60%	3,390,744
3	Furniture and Fixture	150,000	60%	90,000
4	IT & It Infrastructure	108,000	60%	64,800
5	Transport vehical (Refer van and other)	-	60%	-
6	Preliminary Expenses	65,000	60%	39,000
7	Working Capital	2,039,924		
	Total	28,865,592		16,095,401

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 preoprtaive expenditure , design, construction and Working Capital

1.2 Means of Finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project		16,095,401
2	Bank Finance - Long Term Loan	40%	10,704,267
3	Own Contribution		2,065,924
	Total		28,865,592

This sheet provide details of how total project cost will raised

1.3 Financial Indicators

Sr. No.	Financial ratio	Estimated	Result	Permissible limit
1	Break Even Point (BEP)	41.42%	Project Viable	BEP shall be less than 60% <60%
2	Avg. Return on Capital Employed Average (ROCE)	20.37%	Project Viable	RoCE for the project shall be more than 20% >20%
3	Internal Rate of Return (IRR)	12.64%	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)	3,012,629	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	4.89	Project Viable	The Pay Back Period (Project/ Equity) shall be less than 7 years <7 years
6	DSCR	2.82	Project Viable	DSCR shall be more than 2 for better performing project. >2

2.3

This Sheet provide details of Plant & Machinery, including Capacity, rate per machine, Power Consumption and total amount

Furniture and Fixture

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Furniture	1	150,000	150,000
				-
				-
				-
				-
fixture, no.of Quantity, rate per unit and total amount				-
Total				150,000

2.4

IT & It Infrastructure

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Computer	1	65,000	65,000
2	Software	1	25,000	25,000
3	Printer	1	18,000	18,000
				-
				-
fixture, no.of Quantity, rate per unit and total amount				-
Total				108,000

2.5

Transport vehical (Refer van and other)

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1				-
, no.of vehicle, rate per vehicle and total amount				-
				-
Total				-

2.6

Preliminary Expenses

Sr. No.	Particular	Amount (Rs.)
1	Project Report	25,000
2	Legal Exp	15,000
3	Other	25,000
Total		65,000

Preliminary

3.2 Depreciation

Particulars	As per companies Act						
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets							
Building							
Asset Value	20,851,428	20,190,438	19,529,447	18,868,457	18,207,467	17,546,477	16,885,486
Depreciation	660,990	660,990	660,990	660,990	660,990	660,990	660,990
Accumulated Depreciation	660,990	1,321,981	1,982,971	2,643,961	3,304,951	3,965,942	4,626,932
Net Fixed Assets	20,190,438	19,529,447	18,868,457	18,207,467	17,546,477	16,885,486	16,224,496
Plant and Machinery							
Asset Value	5,651,240	5,293,517	4,935,793	4,578,070	4,220,346	3,862,623	3,504,899
Depreciation	357,723	357,723	357,723	357,723	357,723	357,723	357,723
Accumulated Depreciation	357,723	715,447	1,073,170	1,430,894	1,788,617	2,146,341	2,504,064
Net Fixed Assets	5,293,517	4,935,793	4,578,070	4,220,346	3,862,623	3,504,899	3,147,176
Furniture and Electrification							
Asset Value	150,000	135,000	120,000	105,000	90,000	75,000	60,000
Depreciation	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Accumulated Depreciation	15,000	30,000	45,000	60,000	75,000	90,000	105,000
Net Fixed Assets	135,000	120,000	105,000	90,000	75,000	60,000	45,000
Vehical							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
IT Infrastructure							
Asset Value	108,000	97,200	86,400	75,600	64,800	54,000	43,200
Depreciation	10,800	10,800	10,800	10,800	10,800	10,800	10,800
Accumulated Depreciation	10,800	21,600	32,400	43,200	54,000	64,800	75,600
Net Fixed Assets	97,200	86,400	75,600	64,800	54,000	43,200	32,400
Gross Fixed Asset	26,760,668	25,716,154	24,671,640	23,627,127	22,582,613	21,538,099	20,493,585
Total Depreciation	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Accumulated Depreciation	1,044,514	2,089,028	3,133,541	4,178,055	5,222,569	6,267,083	7,311,596
Net Fixed Assets	25,716,154	24,671,640	23,627,127	22,582,613	21,538,099	20,493,585	19,449,072

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%
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3.3 Amortization Schedule

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	13,000	13,000	13,000	13,000	13,000	-	-
Total Value		13,000	13,000	13,000	13,000	13,000	-	-

3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	2,869,766	4,430,500	5,801,746	7,299,249	8,552,573	9,690,419	10,903,726
Add Depreciation as per companies Act	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Less Depreciation as per IT Act	2,991,029	2,636,582	2,329,121	2,060,920	1,826,000	1,619,595	1,437,822
Taxable Income	923,251	2,838,433	4,517,139	6,282,842	7,771,087	9,115,338	10,510,417
Provision of Taxes	184,650	567,687	903,428	1,256,568	1,554,217	1,823,068	2,102,083

Maximum Tax rate

20%

This Sheet refer for provision of tax calculation

3.2 Depreciation

Particulars	As per IT Act						
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets							
Building							
Asset Value	20,851,428	18,766,285	16,889,657	15,200,691	13,680,622	12,312,560	11,081,304
Depreciation	2,085,143	1,876,629	1,688,966	1,520,069	1,368,062	1,231,256	1,108,130
Accumulated Depreciation	2,085,143	3,961,771	5,650,737	7,170,806	8,538,868	9,770,124	10,878,255
Net Fixed Assets	18,766,285	16,889,657	15,200,691	13,680,622	12,312,560	11,081,304	9,973,173
Plant and Machinery							
Asset Value	5,651,240	4,803,554	4,083,021	3,470,568	2,949,983	2,507,485	2,131,362
Depreciation	847,686	720,533	612,453	520,585	442,497	376,123	319,704
Accumulated Depreciation	847,686	1,568,219	2,180,672	2,701,257	3,143,755	3,519,878	3,839,582
Net Fixed Assets	4,803,554	4,083,021	3,470,568	2,949,983	2,507,485	2,131,362	1,811,658
Furniture and Electrification							
Asset Value	150,000	135,000	121,500	109,350	98,415	88,574	79,716
Depreciation	15,000	13,500	12,150	10,935	9,842	8,857	7,972
Accumulated Depreciation	15,000	28,500	40,650	51,585	61,427	70,284	78,255
Net Fixed Assets	135,000	121,500	109,350	98,415	88,574	79,716	71,745
Vehical							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
IT Infrastructure							
Asset Value	108,000	64,800	38,880	23,328	13,997	8,398	5,039
Depreciation	43,200	25,920	15,552	9,331	5,599	3,359	2,016
Accumulated Depreciation	43,200	69,120	84,672	94,003	99,602	102,961	104,977
Net Fixed Assets	64,800	38,880	23,328	13,997	8,398	5,039	3,023
Gross Fixed Asset	26,760,668	23,769,639	21,133,058	18,803,937	16,743,016	14,917,016	13,297,421
Total Depreciation	2,991,029	2,636,582	2,329,121	2,060,920	1,826,000	1,619,595	1,437,822
Accumulated Depreciation	2,991,029	5,627,610	7,956,731	10,017,652	11,843,651	13,463,247	14,901,069
Net Fixed Assets	23,769,639	21,133,058	18,803,937	16,743,016	14,917,016	13,297,421	11,859,599

4.1 Repayment Schedule

Loan Amount (Rs) 10,704,267
 Interest rate /PA 11%
 Loan Tenure in years 4
 Moratorium Period (In Months) 6
 EMI Rs. 308,217.19

Year	Particulars	Opening Balance	Interest	Principal Repayment	EMI	Closing Outstanding
Year 1	Month 1	10,704,267	98,122	-	98,122	10,704,267
	Month 2	10,704,267	98,122	-	98,122	10,704,267
	Month 3	10,704,267	98,122	-	98,122	10,704,267
	Month 4	10,704,267	98,122	-	98,122	10,704,267
	Month 5	10,704,267	98,122	-	98,122	10,704,267
	Month 6	10,704,267	98,122	-	98,122	10,704,267
	Month 7	10,704,267	98,122	210,095	308,217	10,494,172
	Month 8	10,494,172	96,197	212,021	308,217	10,282,152
	Month 9	10,282,152	94,253	213,964	308,217	10,068,188
	Month 10	10,068,188	92,292	215,925	308,217	9,852,262
	Month 11	9,852,262	90,312	217,905	308,217	9,634,357
	Month 12	9,634,357	88,315	219,902	308,217	9,414,455
Year 2	Month 13	9,414,455	86,299	221,918	308,217	9,192,537
	Month 14	9,192,537	84,265	223,952	308,217	8,968,585
	Month 15	8,968,585	82,212	226,005	308,217	8,742,580
	Month 16	8,742,580	80,140	228,077	308,217	8,514,503
	Month 17	8,514,503	78,050	230,168	308,217	8,284,335
	Month 18	8,284,335	75,940	232,277	308,217	8,052,058
	Month 19	8,052,058	73,811	234,407	308,217	7,817,651
	Month 20	7,817,651	71,662	236,555	308,217	7,581,096
	Month 21	7,581,096	69,493	238,724	308,217	7,342,372
	Month 22	7,342,372	67,305	240,912	308,217	7,101,460
	Month 23	7,101,460	65,097	243,120	308,217	6,858,339
	Month 24	6,858,339	62,868	245,349	308,217	6,612,990
Year 3	Month 25	6,612,990	60,619	247,598	308,217	6,365,392
	Month 26	6,365,392	58,349	249,868	308,217	6,115,525
	Month 27	6,115,525	56,059	252,158	308,217	5,863,366
	Month 28	5,863,366	53,748	254,470	308,217	5,608,897
	Month 29	5,608,897	51,415	256,802	308,217	5,352,094
	Month 30	5,352,094	49,061	259,156	308,217	5,092,938
	Month 31	5,092,938	46,685	261,532	308,217	4,831,406
	Month 32	4,831,406	44,288	263,929	308,217	4,567,477
	Month 33	4,567,477	41,869	266,349	308,217	4,301,128
	Month 34	4,301,128	39,427	268,790	308,217	4,032,338
	Month 35	4,032,338	36,963	271,254	308,217	3,761,084
	Month 36	3,761,084	34,477	273,741	308,217	3,487,343
Year 4	Month 37	3,487,343	31,967	276,250	308,217	3,211,093
	Month 38	3,211,093	29,435	278,782	308,217	2,932,311
	Month 39	2,932,311	26,880	281,338	308,217	2,650,974
	Month 40	2,650,974	24,301	283,917	308,217	2,367,057
	Month 41	2,367,057	21,698	286,519	308,217	2,080,538
	Month 42	2,080,538	19,072	289,146	308,217	1,791,392
	Month 43	1,791,392	16,421	291,796	308,217	1,499,596
	Month 44	1,499,596	13,746	294,471	308,217	1,205,125
	Month 45	1,205,125	11,047	297,170	308,217	907,955
	Month 46	907,955	8,323	299,894	308,217	608,061
	Month 47	608,061	5,574	302,643	308,217	305,418
	Month 48	305,418	2,800	305,418	308,217	(0)
Year 5	Month 49					
	Month 50					
	Month 51					
	Month 52					
	Month 53					
	Month 54					
	Month 55					
	Month 56					
	Month 57					
	Month 58					
	Month 59					
	Month 60					
Year 6	Month 61					
	Month 62					
	Month 63					
	Month 64					
	Month 65					
	Month 66					
	Month 67					
	Month 68					
	Month 69					
	Month 70					
	Month 71					
	Month 72					
Year 7	Month 73					
	Month 74					

5.1 Closing and Opening Stock Calculation

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock							
Agri Input		-	-	-	-	-	-
Trading		5,674,551	6,383,869	7,149,934	7,976,645	8,868,152	9,828,869
Grain Processing		-	-	-	-	-	-
Horticulture Processing		-	-	-	-	-	-
Total		5,674,551	6,383,869	7,149,934	7,976,645	8,868,152	9,828,869
Closing Stock							
Agri Input		-	-	-	-	-	-
Trading		5,674,551	6,383,869	7,149,934	7,976,645	8,868,152	9,828,869
Grain Processing		-	-	-	-	-	-
Horticulture Processing		-	-	-	-	-	-
Total		5,674,551	6,383,869	7,149,934	7,976,645	8,868,152	10,863,487

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%

6.1 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue							
Facility 1 - Trading	115,640,164	136,453,372	152,859,567	170,565,249	189,659,350	210,236,448	232,397,107
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	2,652,000	2,948,400	3,267,810	3,611,790	3,792,380	3,981,998	4,181,098
Facility 4 - Custom Hiring	1,257,000	1,319,850	1,385,843	1,455,135	1,527,891	1,604,286	1,684,500
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Revenue	119,549,164	140,721,622	157,513,220	175,632,174	194,979,621	215,822,732	238,262,706
Variable Cost							
Facility 1 - Trading	108,243,686	127,448,697	142,770,913	159,306,730	177,139,200	196,356,651	217,052,999
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	636,000	667,800	701,190	736,250	773,062	811,715	852,301
Facility 4 - Custom Hiring	636,000	667,800	701,190	736,250	773,062	811,715	852,301
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Variable Cost	109,515,686	128,784,297	144,173,293	160,779,229	178,685,324	197,980,081	218,757,601
Fixed Cost							
Facility 1 - Trading	1,770,000	1,858,500	1,951,425	2,048,996	2,151,446	2,259,018	2,371,969
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	1,362,000	1,430,100	1,501,605	1,576,685	1,655,520	1,738,295	1,825,210
Facility 4 - Custom Hiring	150,000	157,500	165,375	173,644	182,326	191,442	201,014
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Admin Expenses	941,600	988,680	1,038,114	1,090,020	1,144,521	1,201,747	1,261,834
Total Fixed Cost	4,223,600	4,434,780	4,656,519	4,889,345	5,133,812	5,390,503	5,660,028
Total Cost	113,739,286	133,219,077	148,829,812	165,668,574	183,819,137	203,370,584	224,417,629
Profit Before Depreciation ,Interest and Tax	5,809,878	7,502,545	8,683,407	9,963,600	11,160,484	12,452,148	13,845,077

Depreciation	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Amortization	13,000	13,000	13,000	13,000	13,000	13,000	13,000	-	-
Profit Before Interest and Tax	4,752,364	6,445,031	7,625,894	8,906,086	10,102,970	11,407,634	12,800,563		
Interest on Term loan	1,882,599	2,014,530	1,824,147	1,606,837	1,550,398	1,717,215	1,896,837		
Profit Before Tax	2,869,766	4,430,500	5,801,746	7,299,249	8,552,573	9,690,419	10,903,726		
Less: Tax	184,650	567,687	903,428	1,256,568	1,554,217	1,823,068	2,102,083		
Profit After Tax	2,685,116	3,862,814	4,898,318	6,042,681	6,998,355	7,867,352	8,801,642		
Cumulative Profit	2,685,116	6,547,930	11,446,248	17,488,928	24,487,284	32,354,636	41,156,278		

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	4,492,742	6,611,605	9,441,789	13,054,641	21,110,510	30,022,375	39,868,531
Accounts Receivables							
Other Current Assets							
Total Current Assets	4,492,742	6,611,605	9,441,789	13,054,641	21,110,510	30,022,375	39,868,531
Gross Fixed Assets	26,760,668	25,716,154	24,671,640	23,627,127	22,582,613	21,538,099	20,493,585
Less: Depreciation	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Net Fixed Assets	25,716,154	24,671,640	23,627,127	22,582,613	21,538,099	20,493,585	19,449,072
Preliminary & Pre- operative Expenses	52,000	39,000	26,000	13,000	0	0	0
TOTAL ASSETS	30,260,896	31,322,245	33,094,916	35,650,253	42,648,609	50,515,961	59,317,603
LIABILITIES & SHAREHOLDERS EQUITY							
CURRENT LIABILITIES							
Short Term Debt (Working capital loan)							
Accounts Payable & Accrued Expenses							
Other Current Liabilities							
Total Curent Liabilities	0	0	0	0	0	0	0
Secured Long Term Debt	9,414,455	6,612,990	3,487,343	0	0	0	0
Differed Tax Liabilities							
TOTAL LIABILITIES	9,414,455	6,612,990	3,487,343	0	0	0	0
Share capital	2,065,924	2,065,924	2,065,924	2,065,924	2,065,924	2,065,924	2,065,924
Smart Grant -in-Aid	16,095,401	16,095,401	16,095,401	16,095,401	16,095,401	16,095,401	16,095,401
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	2,685,116	6,547,930	11,446,248	17,488,928	24,487,284	32,354,636
Profit & Loss) During the Year	2,685,116	3,862,814	4,898,318	6,042,681	6,998,355	7,867,352	8,801,642
Appropriation - Dividend							
Total Reserves	2,685,116	6,547,930	11,446,248	17,488,928	24,487,284	32,354,636	41,156,278
TOTAL EQUITY	20,846,441	24,709,255	29,607,573	35,650,253	42,648,609	50,515,961	59,317,603
TOTAL LIABILITIES & EQUITY	30,260,896	31,322,245	33,094,916	35,650,253	42,648,609	50,515,961	59,317,603
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

Sl. Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1 Operating Profit							
Total Revenue	119,549,164	140,721,622	157,513,220	175,632,174	194,979,621	215,822,732	238,262,706
2 Equity/ Share capital	2,065,924						
Reinvestment							
3 Smart Grant -in-Aid	16,095,401						
4 Long Term Loan	10,704,267						
5 Short Term Loan	6,119,773	9,311,575	10,426,569	11,629,784	12,919,981	14,310,123	15,806,979
Sub Total (A)	154,534,529	150,033,197	167,939,789	187,261,958	207,899,601	230,132,855	254,069,684
Cash Outflow (Rs.)							
1 Capital Expenditure							
a Land and Building	20,851,428						
b Machinery and Equipment	5,651,240						
c Furniture & Fixture	150,000						
d It Infrastructure	108,000						
e Vehicle	-						
f Preliminary Expenses	65,000						
2 Operational Expenditure							
a Variable Cost	109,515,686	128,784,297	144,175,293	160,779,229	178,685,324	197,980,081	218,757,601
b Fixed Cost	4,223,600	4,434,780	4,656,519	4,889,345	5,133,812	5,390,503	5,660,028
3 Loan Repayment							
LTL - Principal	1,289,812	2,801,465	3,125,647	3,487,343	-	-	-
LTL - Interest	1,148,226	897,141	572,959	211,263	-	-	-
STL - Principal	6,119,773	9,311,575	10,426,569	11,629,784	12,919,981	14,310,123	15,806,979
STL - Interest	734,373	1,117,389	1,251,188	1,395,574	1,550,398	1,717,215	1,896,837
4 Tax	184,650	567,687	903,428	1,256,568	1,554,217	1,823,068	2,102,083
Sub Total (B)	150,041,787	147,914,334	165,109,604	183,649,107	199,843,732	221,220,989	244,223,529
Net Cash Flow (A-B)	4,492,742	2,118,863	2,830,185	3,612,851	8,055,869	8,911,866	9,846,156
Opening Cash and Bank		4,492,742	6,611,605	9,441,789	13,054,641	21,110,510	30,022,375
Cumulative Cash Balance	4,492,742	6,611,605	9,441,789	13,054,641	21,110,510	30,022,375	39,868,531

A projected cash flow statement is used to evaluate cash inflows and outflows to deter. mine when, how much, and for how long cash deficits or surpluses will exist 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		2,685,115.61	3,862,813.92	4,898,318.23	6,042,680.58	6,998,355.35	7,867,351.82	8,801,642.07
Add: Depreciation		1,044,513.76	1,044,513.76	1,044,513.76	1,044,513.76	1,044,513.76	1,044,513.76	1,044,513.76
Add: Preliminary expense written off		13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	0.00	0.00
Net Cash Accrual (A)		3,742,629.37	4,920,327.68	5,955,831.99	7,100,194.34	8,055,869.10	8,911,865.58	9,846,155.82
Initial Investment/ Net Cash Accrual	(28,865,592.21)	3,742,629.37	4,920,327.68	5,955,831.99	7,100,194.34	8,055,869.10	8,911,865.58	9,846,155.82
IRR	12.64%							
Present Value Equivalent		0.89	0.79	0.70	0.62	0.55	0.49	0.43
Present Value of Future Inflows		3,322,679.48	3,878,084.63	4,167,516.44	4,410,793.72	4,442,940.95	4,363,534.31	4,280,042.69
Operating Net Cash Inflow					28,865,592.21			
Present Capital Outflow								
					28,865,592.21			

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 - Trading	115,640,164	136,453,372	152,859,567	170,565,249	189,659,350	210,236,448	232,397,107
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	2,652,000	2,948,400	3,267,810	3,611,790	3,792,380	3,981,998	4,181,098
Facility 4 - Custom Hiring	1,257,000	1,319,850	1,385,843	1,455,135	1,527,891	1,604,286	1,684,500
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
Total Receipts	119,549,164	140,721,622	157,513,220	175,652,174	194,979,621	215,822,732	238,262,706
Total Variable Exp	109,515,686	128,784,297	144,173,293	160,779,229	178,685,324	197,980,081	218,757,601
Contribution	10,033,478	11,937,325	13,339,926	14,852,945	16,294,296	17,842,651	19,505,105
Total Fixed exp	5,281,114	5,492,294	5,714,033	5,946,859	6,191,326	6,435,017	6,704,542
BEP	53%	46%	43%	40%	38%	36%	34%
Average BEP	41.42%						

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	2,685,116	3,862,814	4,898,318	6,042,681	6,998,355	7,867,352	8,801,642
Add: Depreciation	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Add. Preliminary exp Written off	13,000	13,000	13,000	13,000	13,000	0	0
Net Cash Accrual (A)	3,742,629	4,920,328	5,955,832	7,100,194	8,055,869	8,911,866	9,846,156
PV Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Disc Cash Flow	3,402,390	4,066,387	4,474,705	4,849,528	5,002,061	5,030,516	5,052,635
Total Discounted Cash Flows	31,878,221						
Present Value of Outflow	28,865,592						
NPV	3,012,629,11						

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	2,685,116	3,862,814	4,898,318	6,042,681	6,998,355	7,867,352	8,801,642
Average net profit				5879468.23			
Total Project cost				28865592.21			
ROI				20.37%			

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	28,865,592							
Profit after Tax & Dividend		2,685,116	3,862,814	4,898,318	6,042,681	6,998,355	7,867,352	8,801,642
Add: Depreciation		1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Add. Preliminary exp Written off		13,000	13,000	13,000	13,000	13,000	13,000	13,000
Net Cash Accrual (A)		3,742,629	4,920,328	5,955,832	7,100,194	8,055,869	8,911,866	9,846,156
Cashflow - Initial Investment		(25,122,963)	(20,202,635)	(14,246,803)	(7,146,609)	909,260		

Payback period (In years) - Project

4.89

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	5,809,878	7,502,545	8,683,407	9,963,600	11,160,484	12,452,148	13,845,077
Add: Depreciation	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514	1,044,514
Add: Amortization	13,000	13,000	13,000	13,000	13,000	-	-
Interest on TL	1,148,226	897,141	572,959	211,263	-	-	-
Total	8,015,618	9,457,200	10,313,880	11,232,376	12,217,998	13,496,662	14,889,591
Total Annual EMI	2,438,038	3,698,606	3,698,606	3,698,606	-	-	-
Debt Service Coverage Ratio (DSCR)	3.09	2.56	2.79	3.04			

Average DSCR

2.82

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 - Trading	121,422,172	143,276,040	160,502,546	179,093,511	199,142,317	220,748,270	244,016,962
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	2,784,600	3,095,820	3,431,201	3,792,380	3,981,998	4,181,098	4,390,153
Facility 4 - Custom Hiring	1,319,850	1,385,843	1,455,135	1,527,891	1,604,286	1,684,500	1,768,725
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	125,526,622	147,757,703	165,388,881	184,413,782	204,728,602	226,613,869	250,175,841
Expenditure	-	-	-	-	-	-	-
Fixed Cost (Excl. of Depreciation, Amort)	4,223,600	4,434,780	4,656,519	4,889,345	5,133,812	5,390,503	5,660,028
Variable Cost	114,991,470	128,784,297	144,173,293	160,779,229	178,685,324	197,980,081	218,757,601
Total Operational Expenses	119,215,070	133,219,077	148,829,812	165,668,574	183,819,137	203,370,584	224,417,629
Net Income	6,311,552	14,538,626	16,559,068	18,745,208	20,909,465	23,243,284	25,758,212

Cost Variation (+/-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Trading	115,640,164	136,453,372	152,859,567	170,565,249	189,659,350	210,236,448	232,397,107
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	2,652,000	2,948,400	3,267,810	3,611,790	3,792,380	3,981,998	4,181,098
Facility 4 - Custom Hiring	1,257,000	1,319,850	1,385,843	1,455,135	1,527,891	1,604,286	1,684,500
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	119,549,164	140,721,622	157,513,220	175,632,174	194,979,621	215,822,732	238,262,706
Expenditure	-	-	-	-	-	-	-
Fixed Cost (Excl. of Depreciation, Amort)	4,223,600	4,434,780	4,656,519	4,889,344	5,133,812	5,390,502	5,660,027
Variable Cost	114,991,469	135,223,511	151,381,958	168,818,190	187,619,590	207,879,085	229,695,480
Total Operational Expenses	119,215,069	139,658,291	156,038,477	173,707,535	192,753,402	213,269,588	235,355,508
Net Income	334,093,82	1,063,329,79	1,474,742,61	1,924,638,59	2,226,217,91	2,553,143,79	2,907,196,72

Quantity Variation (-\$%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Trading	109,858,156	129,630,703	145,216,589	162,036,986	180,176,382	199,724,625	220,777,252
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	2,519,400	2,800,980	3,104,420	3,431,201	3,602,761	3,782,899	3,972,043
Facility 4 - Custom Hiring	1,194,150	1,253,858	1,316,550	1,382,378	1,451,497	1,524,072	1,600,275
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	113,571,706	133,685,541	149,637,559	166,850,565	185,230,640	205,031,595	226,349,570
Expenditure	-	-	-	-	-	-	-
Fixed Cost (Excl. of Depreciation, Amort)	4,223,600	4,434,780	4,656,519	4,889,345	5,133,812	5,390,503	5,660,028
Variable Cost	104,039,901	122,345,082	136,964,629	152,740,267	169,751,058	188,081,077	207,819,721
Total Operational Expenses	108,263,501	126,779,862	141,621,148	157,629,612	174,884,870	193,471,580	213,479,749
Net Income	5,308,204	6,905,678	8,016,411	9,220,953	10,345,769	11,560,015	12,869,822
Cost Variation (-\$%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Facility 1 - Trading	115,640,164	136,453,372	152,859,567	170,565,249	189,659,350	210,236,448	232,397,107
Facility 2 - Processing Unit- Dal Mill	-	-	-	-	-	-	-
Facility 3 - Warehouse	2,652,000	2,948,400	3,267,810	3,611,790	3,792,380	3,981,998	4,181,098
Facility 4 - Custom Hiring	1,257,000	1,319,850	1,385,843	1,455,135	1,527,891	1,604,286	1,684,500
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Comm	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
Total Income	119,549,164	140,721,622	157,513,220	175,632,174	194,979,621	215,822,732	238,262,706
Expenditure	-	-	-	-	-	-	-
Fixed Cost (Excl. of Depreciation, Amort)	4,223,600	4,434,780	4,656,519	4,889,345	5,133,812	5,390,503	5,660,028
Variable Cost	104,039,901	122,345,082	136,964,629	152,740,267	169,751,058	188,081,077	207,819,721
Total Operational Expenses	108,263,501	126,779,862	141,621,148	157,629,612	174,884,870	193,471,580	213,479,749
Net Income	11,285,662	13,941,759	15,892,072	18,002,561	20,094,750	22,351,152	24,782,957

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 assume 5% (+,-) while calculating sensitivity analysis

Grains Crops and Production Details

10.1 Details of members and non- members

Particulars	No.
Total No. of Members Cultivating Grain Crops	1509
Total No. of Non- members Cultivating Grain Crops	0
Total	1509
Average Land Holding per Member (Acres)	2.65
Total Cultivated Land under grain Crop(Acres)	3998.85

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

Season	Crop	Cultivation In (%)	Total Land under Cultivation (In Acres)	Yield/Acres (In Quintals)	Total Production (In Quintals)	Consumption in (%)	Marketable Surplus (In Quintals)
Kharif	Soybean	80%	3199.08	8	25592.64	10%	23033.38
	Red Gram/Tur	20%	799.77	8	6398.16	5%	6078.25
	Paddy/Rice	0%	0	0	0	0%	0.00
	Green Gram/ Moong	0%	0	0	0	2%	0.00
	Maize	0%	0	0	0	0%	0.00
	Black Gram/Udid	0%	0	0	0	10%	0.00
	Bajra	0%	0	0	0	2%	0.00
	Jawar	0%	0	0	0	0%	0.00
	Sunflower	0%	0	0	0	0%	0.00
	Area Under Rabbi Cultivation (In Acres)	90%	3598.965				
Rabbi	Wheat	0%	0	0	0	10%	0.00
	Bengal Gram/Channa	90%	3239.0685	8	25912.548	10%	23321.29
	Jawar	0%	0	0	0	5%	0.00
	Maize	0%	0	0	0	0%	0
	Safflower	0%	0	0	0	0%	0
		0%	0	0	0%	0	
		0%	0	0	0%	0	
Area Under Summer Cultivation (In Acres)	5%	199.9425					
Summer	Groundnut	100%	199.9425	0	0	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	70%	75%	80%	85%	90%	95%	100%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Soybean	16123.36	17275.03	18426.70	19578.37	20730.04	21881.71	23033.38
Red Gram/Tur	4254.78	4558.69	4862.60	5166.51	5470.43	5774.34	6078.25
Paddy/Rice	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Green Gram/ Moong	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maize	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Black Gram/Udid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bajra	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jawar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sunflower	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wheat	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bengal Gram/Channa	16324.91	17490.97	18657.03	19823.10	20989.16	22155.23	23321.29
Jawar	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maize	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safflower	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00	0.00
Groundnut	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

10.4 Quantity of Marketable Surplus Produce Considered for Processing Business

Particulars	10%	15%	20%	25%	30%	35%	40%
	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Soybean	0	0	0	0	0	0	0
Red Gram/Tur	607.8252	911.7378	1215.6504	1519.563	1823.4756	2127.3882	2431.3008
Paddy/Rice	0	0	0	0	0	0	0
Green Gram/ Moong	0	0	0	0	0	0	0
Maize	0	0	0	0	0	0	0
Black Gram/Udid	0	0	0	0	0	0	0
Bajra	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0
Sunflower	0	0	0	0	0	0	0
Wheat	0	0	0	0	0	0	0
Bengal Gram/Channa	2332.12932	3498.19398	4664.25864	5830.3233	6996.38796	8162.45262	9328.51728
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
	0	0	0	0	0	0	0
Groundnut	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

12.2 Facility 1 - Profit and loss of Trading

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

Particulars	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue								
Soybean	Quintals	49,921,802	58,920,864	66,005,162	73,650,587	81,895,542	90,780,866	100,349,984
Red Gram/Tur	Quintals	14,585,288	17,214,479	19,284,246	21,517,954	23,926,823	26,522,783	29,318,522
Paddy/Rice	Quintals	-	-	-	-	-	-	-
Green Gram/ Moong	Quintals	-	-	-	-	-	-	-
Maize	Quintals	-	-	-	-	-	-	-
Black Gram/Udid	Quintals	-	-	-	-	-	-	-
Bajra	Quintals	-	-	-	-	-	-	-
Jawar	Quintals	-	-	-	-	-	-	-
Sunflower	Quintals	-	-	-	-	-	-	-
Wheat	Quintals	-	-	-	-	-	-	-
Bengal Gram/Channa	Quintals	50,545,825	59,657,375	66,830,226	74,571,219	82,919,236	91,915,627	101,604,359
Jawar	Quintals	-	-	-	-	-	-	-
Maize	Quintals	-	-	-	-	-	-	-
Safflower	Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
Groundnut	Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
Job Work Charges	Quintals	587,249	660,655	739,933	825,488	917,749	1,017,171	1,124,242
Fruit & Vegetables Crop Production Details								
Onion	Quintals	-	-	-	-	-	-	-
Tomato	Quintals	-	-	-	-	-	-	-
Okra	Quintals	-	-	-	-	-	-	-
Chilli	Quintals	-	-	-	-	-	-	-
Potato	Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-
	0 Quintals	-	-	-	-	-	-	-

Daily Labour	4	250	229,394	258,068	289,036	322,456	358,496	397,333	439,157
Electricity Charges	71.616	8	131,426	147,855	165,597	184,744	205,392	227,643	251,605
Gunny Bags/100 Kg		25	534,029	600,783	672,877	750,678	834,578	924,990	1,022,358
Transportation Cost/100 Kg		20	427,223	480,626	538,302	600,543	667,662	739,992	817,886
Add: Opening Stock				5,674,551	6,383,869	7,149,934	7,976,645	8,868,152	9,828,869
Less: Closing Stock					7,149,934	7,976,645	8,868,152	9,828,869	10,863,487
Total Variable Cost			108,243,686	127,448,697	142,770,913	159,306,730	177,139,200	196,356,651	217,052,999
Fixed Cost									
Machine Operator	2	27,500	660,000	693,000	727,650	764,033	802,234	842,346	884,463
Manager	1	35,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840
Suoverwiser	1	27,500	330,000	346,500	363,825	382,016	401,117	421,173	442,232
Helper	2	15,000	360,000	378,000	396,900	416,745	437,582	459,461	482,434
Total Fixed Cost			1,770,000	1,858,500	1,951,425	2,048,996	2,151,446	2,259,018	2,371,969
Total Expenses			110,013,686	129,307,197	144,722,338	161,355,726	179,290,646	198,615,670	219,424,969
Operating Income			5,626,478	7,146,175	8,137,229	9,209,523	10,368,703	11,620,778	12,972,138

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

Facility 2 - Grain Processing Unit - Dal Mill
13.1 Producers/ Capacity Utilization

Capacity
No. of Hours

2 Qtr P Hour
8

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	184	276	367	459	551	643	735
Soybean	0	0	0	0	0	0	0
Red Gram/Tur	607.8252	911.7378	1215.6504	1519.563	1823.4756	2127.3882	2431.3008
Paddy/Rice	0	0	0	0	0	0	0
Green Gram/ Moong	0	0	0	0	0	0	0
Maize	0	0	0	0	0	0	0
Black Gram/Udid	0	0	0	0	0	0	0
Bajra	0	0	0	0	0	0	0
Jawar	0	0	0	0	0	0	0
Sunflower	0	0	0	0	0	0	0
Wheat	0	0	0	0	0	0	0
Bengal Gram/Channa	2332.12922	3498.19398	4664.25864	5830.323	6996.38796	8162.45262	9328.51728
Jawar	0	0	0	0	0	0	0
Maize	0	0	0	0	0	0	0
Safflower	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Groundnut	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Quantity to be Processed	2939.95452	4409.93178	5879.90904	7349.8863	8819.86356	10289.84082	11759.81808
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%)	1,470	2,205	2,940	3,675	4,410	5,145	5,880
Quantity for sale (50%)							
Soybean	-	-	-	-	-	-	-
Red Gram/Tur	304	456	608	760	912	1,064	1,216
Paddy/Rice	-	-	-	-	-	-	-
Green Gram/ Moong	-	-	-	-	-	-	-
Maize	-	-	-	-	-	-	-
Black Gram/Udid	-	-	-	-	-	-	-
Bajra	-	-	-	-	-	-	-
Jawar	-	-	-	-	-	-	-
Sunflower	-	-	-	-	-	-	-
Wheat	-	-	-	-	-	-	-
Bengal Gram/Channa	1,166	1,749	2,332	2,915	3,498	4,081	4,664
Jawar	-	-	-	-	-	-	-
Maize	-	-	-	-	-	-	-
Safflower	-	-	-	-	-	-	-
	0	-	-	-	-	-	-
	0	-	-	-	-	-	-
Groundnut	-	-	-	-	-	-	-
	0	-	-	-	-	-	-
Output (KG)							
Soybean							
Red Gram/Tur							
Dal (80%)	243.13	364.70	486.26	607.83	729.39	850.96	972.52
Husk and Powder	60.78	91.17	121.57	151.96	182.35	212.74	243.13
Paddy/Rice							
Green Gram/ Moong							
Dal (80%)	-	-	-	-	-	-	-
Husk and Powder	-	-	-	-	-	-	-
Maize							
Black Gram/Udid							
Dal (80%)	-	-	-	-	-	-	-
Husk and Powder	-	-	-	-	-	-	-
Bajra							
Jawar							
Sunflower							
Wheat							
Bengal Gram/Channa							
Dal (80%)	933	1,399	1,866	2,332	2,799	3,265	3,731
Husk and Powder	233	350	466	583	700	816	933

Jawar									
Maize									
Safflower									
	0								
	0								
	0								
Groundnut									
	0								
	0								

Packaging (In Kg)

50

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

100% 105.00% 110.25% 115.76% 121.58% 127.63%

Particulars	Unit	Rate	V1	V2	V3	V4	V5	V6
Revenue								
Pulses								
Bengal Gram	50 Kg		-	-	-	-	-	-
Red Gram	50 Kg		-	-	-	-	-	-
Black Gram	50 Kg		-	-	-	-	-	-
Green Gram	50 Kg		-	-	-	-	-	-
Husk and Powder	Kg		-	-	-	-	-	-
Job Work Charges	Kg		-	-	-	-	-	-
Revenue			-	-	-	-	-	-
Expenses								
Variable Cost								
Bengal gram	Quimals		-	-	-	-	-	-
Red gram	Quimals		-	-	-	-	-	-
Black gram	Quimals		-	-	-	-	-	-
Green Gram	Quimals		-	-	-	-	-	-
Oil (Liters)	2		-	-	-	-	-	-
Daily Labour	3		-	-	-	-	-	-
Electricity Charges	0		-	-	-	-	-	-
Loading/Unloading Charges			-	-	-	-	-	-
packaging Exp			-	-	-	-	-	-
Transportation Charges			-	-	-	-	-	-
Add: Opening Stock			-	-	-	-	-	-
Less: Closing Stock			-	-	-	-	-	-
Total Variable Cost			-	-	-	-	-	-
Fixed Cost								
Machine Operator	1		-	-	-	-	-	-
Fixed Cost			-	-	-	-	-	-
Total expenses			-	-	-	-	-	-
Operating Profit			-	-	-	-	-	-

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

Facility 3 - Warehouse
14.1 Capacity Utilization

2,000.00 MT

Capacity

No. of Month 12

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Capacity Utilisation	85%	90%	95%	100%	100%	100%	100%
Total Quantity Stored per Annum	20,400.00	21,600.00	22,800.00	24,000.00	24,000.00	24,000.00	24,000.00

14.2 Facility 3 - Profit and loss of Warehouse

Particulars	Unit	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
			100%	105.00%	110.25%	115.76%	121.55%	127.63%	134.01%
Vegetable									
Storage Charges per MT per Month		130	2,652,000	2,948,400	3,267,810	3,611,790	3,792,380	3,981,998	4,181,098
Total Revenue			2,652,000	2,948,400	3,267,810	3,611,790	3,792,380	3,981,998	4,181,098
Expenses									
Variable Cost									
Dunnage	MT	15	120,000	126,000	132,300	138,915	145,861	153,154	160,811
Fumigation	MT	14	336,000	352,800	370,440	388,962	408,410	428,831	450,272
Electricity		15,000	180,000	189,000	198,450	208,373	218,791	229,731	241,217
Total Variable Cost			636,000	667,800	701,190	736,250	773,062	811,715	852,301
Fixed Cost									
Warehouse Manager	1	35,000	420,000	441,000	463,050	486,203	510,513	536,038	562,840
Other Staff	2	25,000	600,000	630,000	661,500	694,575	729,304	765,769	804,057
Supervisor	1	28,500	342,000	359,100	377,055	395,908	415,703	436,488	458,313
Total Fixed Cost			1,362,000	1,430,100	1,501,605	1,576,685	1,655,520	1,738,295	1,825,210
Total Expenses			1,998,000	2,097,900	2,202,795	2,312,935	2,428,581	2,550,011	2,677,511
Operating profit			654,000	850,500	1,065,015	1,298,855	1,363,798	1,431,988	1,503,587

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

Total Variable Cost					636,000	667,800	701,190	736,250	773,062	811,715	852,301
Fixed Cost											
Driver	No.	1	12,500		150,000	157,500	165,375	173,644	182,326	191,442	201,014
Total Fixed Cost					150,000	157,500	165,375	173,644	182,326	191,442	201,014
Total Expenses					786,000	825,300	866,565	909,893	955,388	1,003,157	1,053,315
Operating Income					471,000	494,550	519,278	545,241	572,503	601,129	631,185

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