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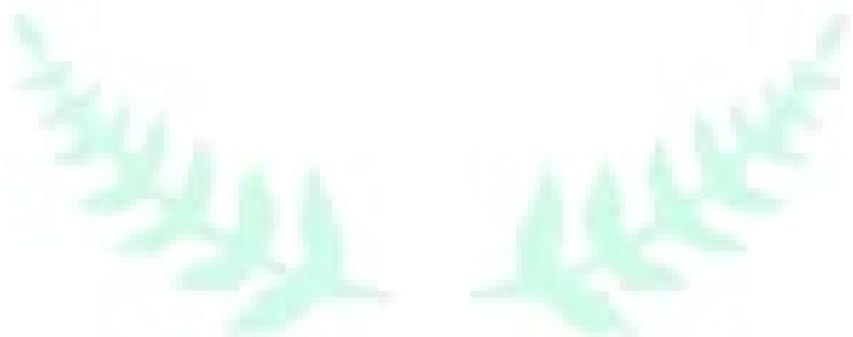
# *Detailed Project Report*

*on*

## *Seed Processing Unit*

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**Under MKUY**



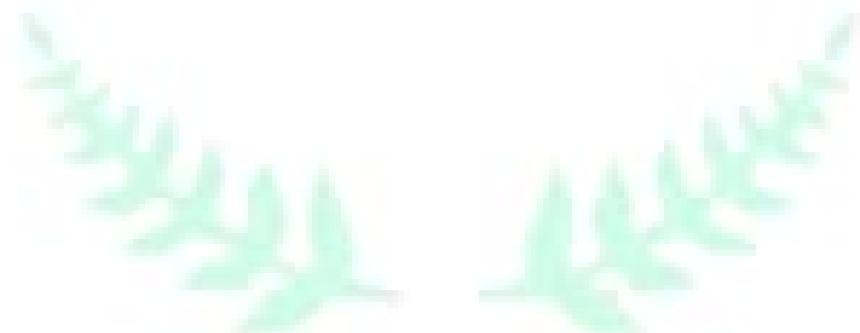
**Name of the Entrepreneur/Entity:**

**Address:**



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## 1. Project Summary

1	Name of the Enterprise (as per the Illustrative List of Enterprises)	Paddy seed processing unit
2	Sector (as per the Illustrative List of Enterprises)	Agriculture
3	Project Capacity <sup>1</sup>	5 MT per day
4	Project location (Village/Ward, Gram Pranchayat/Municipality, Block, District)	
5	Key components of the project (Example: Dairy, Vermicomposting, Biogas, Apiary, Solar Lighting)	Seed processing, packaging and storage
6	Products/Output from the project	Processed paddy seed
7	Total Project Cost	Rs. 75,78,200
8	Fixed Capital Cost	Rs. 47,11,200
9	Working/Recurring capital	Rs 28,67,000
10	Bank Finance/ Self Finance	Bank Finance
11	Bank Loan Amount	Rs 65,33,680
12	Promoter Contribution (min 10% in case of bank loan)	Rs 10,44,520
13	Bank details: Name of the Bank, Branch, IFSC Code	
14	Assumed Interest Rate of Interest	11%
15	Subsidy Eligibility (40%, 50%)	
16	Repayment Terms (Tenure, Moratorium, Frequency, Mode of Repayment: equal principal/equal instalment)	Monthly equated instalments for 7 years
17	Key Financial Indicators: 1. Average Annual Net Profit 2. Debt Service Coverage Ratio (DSCR) 3. Internal Rate of Return 4. Break Even Point (BEP)	Rs. 20,93,189 2.38 24.57% 3 Years 5 months
18	Estimated employment to be generated (nos.)	18

**Note: The price quoted in the DPR is indicative. Final CIS will be calculated as per the Rate in MKUY guideline.**

<sup>1</sup> Capacity can be in terms of area or quantity



## 2. Project Profile

### 2.1 Entrepreneur/Entity Profile

1	Name of the Entrepreneur/Entity	
2	Legal status (Individual/ Group/ FPO/ FPC/ Proprietorship/ Partnership firm/ Company/ Cooperative/ Federation/ Society/ Trust)	
3	Name of Representative <sup>2</sup> in Ease of entity	
4	Gender (Male/ Female/ Third Gender/ Not Applicable)	
5	Date of Birth of Individual/Representative of Entity	
6	Date of Incorporation/Registration of Entity	
7	Category opted for (Women/ ST/ SC/ Differently Abled/ Third gender/ Agri & Allied Graduate)	
8	Educational Qualification of Individual/Representative of Entity	
9	Passport size photograph of the Individual/ Representative of entity	
10	Local Address for Correspondence of the Individual/ Representative of entity	
11	Registered Address of Entity	
12	Main Office/Branch Address of Entity	
13	Phone no. of Individual/Representative of Entity	
14	Email Id of Individual/Representative of Entity	
15	AADHAR No. of Individual/Representative	
16	PAN of Individual/Representative of Entity, if available	
	Farmer Id of Individual, if available	
17	Registration No./ CIN of the Entity <sup>3</sup>	
20	PAN/TAN of Entity	
21	GSTIN of Entity, if available	
22	Details of experience and exposure relevant to the proposed enterprise/project (family business, work experience, e- learning/certificate courses, trainings undertaken etc.)	

<sup>2</sup> Representative should be authorized by the board/governing body of the entity.

<sup>3</sup> Registration document:

Groups (SHG/PG/ FPO: , Proprietorship firm: Registration Certificate under Shops & Establishment Act,  
Partnership firm: Registration Certificate from IGR of state, Company (Pvt. Ltd., Public Ltd., LLP, OPC, FPC):  
Certification of Incorporation, Cooperative/ Federation: Certificate of Registration from Registrar of  
Cooperative Societies, Society/Trust: Darpan Unique Id



## 2.2. Project Consultant Details

DPR prepared by: APICOL

Please provide further details of the consultant:





## 2.3. Concept and Scope of the Project

Cereal grains like paddy and wheat together constitute the main staple food in the country. Hence production of these crops ranks highest in quantity. The use of certified agricultural seeds ensures higher agricultural production. The certified seeds are produced and processed under Indian Seed Act 1996 (amended in 2002). These are sound, healthy and genetically pure with higher yields. The process consists of agricultural activity as well as processing activity under a license from State Authority. Seed being the most critical element in crop production system has been used since thousands of years. People used quality cleaned seed by winnowing. This is still an important process, but it is no longer adequate to supply the kind of seed needed by farmer.

Seed processing is a vital part of the seed production needed to move the improved genetic materials of the plant breeder into commercial channels for feeding the rapidly expanding world population. The farmer must get the quality seed that is free from all undesired materials because farmer's entire crop depends on it.

Seed sold to farmers contains weed or crop seed or inert material that make them unfit for sale without processing. These seed have various admixtures such as stems, seeds of other crops, spoil and sand particles, weeds, which hamper the germination quality and cropping yield.

Seed processing is an important constituent before seed is ready for use. There are various agencies government or private which are responsible for upgrading seed, improving planting condition of seed.

### **Advantages of seed processing:**

1. This makes more uniform planting rates by proper sizing.
2. Improve seed germination quality.
3. Prevent financial losses for the farmers.
4. Prevent crops losses and other spread of diseases.
5. Promote trust and better services to farmers.

### **Market Potential:**

The seed industry has witnessed a substantial growth in the past century, with farmers relying on purchasing seeds from market with better traits rather than relying on seeds from previous season's harvest. Developments in seed technology have increased the momentum of the industry's growth, and the introduction of genetically modified crops has further boosted the seed market. The shift in farming practices worldwide has necessitated adoption of commercially produced enhanced seed varieties by the farmers as opposed to using seeds from the last harvest. High yield, improved nutritional quality, reduced crop damage, disease resistance, etc. motivated farmers in investing in commercial seeds.

India has made phenomenal strides in production of food grains, yet there exists a vast scope for further improvement in productivity. Replacement of 10% seeds annually would ensure higher production. The farmers procure certified seeds from different suppliers. However, supply is far short of the demand. There is a tremendous scope for setting up seed processing units to meet the local demand and make the region self-sufficient in food grain production.



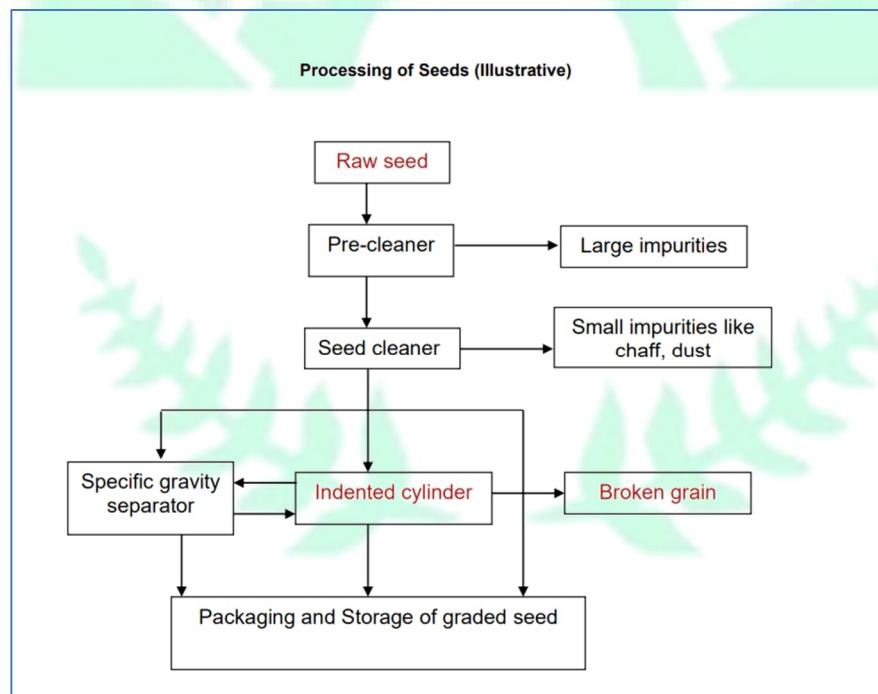
## Basis and Presumption

- The processing plant will work for 240 days per annum.
- The unit would achieve its full capacity utilization over the period of time.
- The wages for skilled workers are taken as per prevailing rates in this type of industry.
- Interest rate for total capital investment is calculated @ 11% per annum.
- The entrepreneur is expected to raise 14-15% of the capital as margin money.
- The unit would construct its own building as per Seed Certification Authority specifications.
- Costs of machinery and equipment are based on average prices of manufacturers.

## Location

Since the process consists of crop cultivation and processing activity, the plant should be located inside/near the farm wherein crop is cultivated. Availability of power, road connectivity and marketing links for supply of seed to various traders/users should be ensured.

## Process of Seed Processing



## Quality Control and Standards

As per State Seed Certification requirements.

## Procurement Strategy of Raw Materials and Other Inputs



The unit will require approximately 5 Tons of seeds per day. The promoters must develop linkages with farmers of nearby areas to procure the required seeds. They should also develop linkages with farmers in other parts of the districts. Promoters to begin with will concentrate mainly on the nearby areas of operational districts to procure seeds for the unit.

### **Backward Linkages**

The promoter to have well established backward linkages for its proposed units and it is expected that the raw material can be procured from the local area.

### **Forward Linkages**

There is rising demand of quality and certified seeds in the State. The availability of seed processing unit with state-of-the-art technologies are few in region and hence concentrated effort needs to be given to build up the forward linkages of processed seeds.

### **Marketing Plan**

The unit, shall sale its produce directly to famers, FPCs or it can also become supplier of processed seeds for OSSC and other Govt. agencies.

The promoters have existing tie-ups which will be leveraged for selling the produce. The promoters propose to seek the help of the existing marketing intermediaries to develop the market. However, in the future they intend to develop their own marketing team to ensure direct contact with markets for their products.

### **Market Segments**

The promoters shall target two market segments for marketing of processed seeds. These are:

- Lead dealers/ companies in Odisha and India
- FPCs of Odisha and other States

### **Product packing**

The company will have bags of 50 kgs weights initially which is suitable for the wholesale and dealer market. It will also use different packing materials for its product. The product mix is given below:

<b>Product</b>	<b>Targeted customer segment</b>
Processed Paddy	Farmers, OSSC, Private companies and input shops, FPCs



### 3. Techno-commercial Assumptions

Sl. No.	Parameter	Value	Unit
1	Increase in Rate of Product	5	%
2	Increase in Electricity consumption	5	%
3	Collection from Debtors (First Year)	10	Days
4	Collection from Debtors	10	Days
5	Payable to Creditors	15	Days
6	Drawing By Promoter	25	%
7	Increase in Staff Salary	5	%
8	Rate of Interest on TL	11	%
9	Rate of Interest on WC	9	%
10	Loan Repayment (in year)	7	Years
11	Raw Material in Stock (on sales)	15	Days
12	Finished Goods in stock (on sales)	10	Days
13	Promoter's Contribution (Term Loan)	10	%
14	Promoter's Contribution (Working Capital)	20	%
15	Working Capital Requirement	15	Days
17	Working Capital Utilization	100	%
18	No of Working Days	295	Days
	Yield	92	%

### 4. Financial Details

#### 4.1. Project Fixed Capital

Sl. No.	Particulars	Unit	Qty.	Cost per unit	Total
<b>A</b>	<b>Land</b>				
1	Land Development	Sq. ft	8000	0.70	5,600
2	Fencing (Barbed wire/Green Fencing)	ft	335	60.00	20,100
	<b>Sub Total</b>				<b>25,700</b>
<b>B</b>	<b>Civil Construction</b>				
1	Threshing/drying platform	Sq. ft	3000	400.00	12,00,000
2	Plant building for processing	Sq. ft	1500	400.00	6,00,000
3	RM and FG Store	Sq. ft	1500	400.00	6,00,000
4	Office	Sq. ft	200	850.00	1,70,000
5	Labour shed	Sq. ft	250	350.00	87,500
	<b>Sub Total</b>				<b>26,57,500</b>
<b>C</b>	<b>Water Supply</b>				
1	Water Supply with overhead tank, pump and pipeline etc.				<b>1,50,000</b>
<b>D</b>	<b>Electrification</b>				
1	Electrical Installation (with transformer and DG Unit as required)				<b>5,00,000</b>



<b>E</b>	<b>Plant &amp; Machinery</b>				
<b>Sl. No.</b>	<b>Particulars</b>	<b>Specification</b>	<b>Qty</b>	<b>Unit Price</b>	<b>Total</b>
1	Pre-Cleaner		1	2,00,000	2,00,000
2	Seed Cleaner		1	2,10,000	2,10,000
3	Indent Cylinder		1	1,30,000	1,30,000
4	Specific Gravity Separator		1	2,50,000	2,50,000
5	Elevator up to 5m height		4	40,000	1,60,000
6	Vacuum Cleaner		1	10,000	10,000
7	Electronic moisture meter (Wet type)		1	20,000	20,000
8	Bag closer heavy duty		2	4,000	8,000
9	Weighing machine (100KG)		1	40,000	15,000
10	Weighing machine (300KG)		1	50,000	20,000
11	Installation, testing, commissioning of Machines			LS	1,50,000
12	Laboratory equipment like germinator, hot air oven, weighing balance etc.			LS	1,75,000
<b>Total Plant and Machinery Cost</b>					<b>13,48,000</b>
<b>F</b>	<b>Miscellaneous Expenditure (Misc. Fixed Asset)</b>				
1	Insurance premium on Capital Exp				30,000
2	DPR Cost				
3	Other Misc. Exp.				
<b>Total Miscellaneous Expenditure</b>					<b>30,000</b>

#### 4.2. Project Variable Expenses

<b>Details of Recurring Expenditure</b>						
	<b>Details of raw material</b>					
<b>Sl. No.</b>	<b>Items</b>	<b>Unit</b>	<b>Rate/Unit (Rs)</b>	<b>Qty/day (Kg)</b>	<b>Qty/annum (kg)</b>	<b>Total (Rs)</b>
1	Raw paddy seeds	kg	20.00	3,000	8,85,000	1,77,00,000
2	Raw pulses seed (Black Gram)	kg	75.00	2,000	5,90,000	4,42,50,000
3	Cost of Gunny bags (20 kg each bag)	Nos.	20.00	414	1,22,130	24,42,600
4	Cost for Printing and Batch coding	Nos	3.00	276	81,420	2,44,260
<b>Total</b>				<b>5,690</b>	<b>16,78,550</b>	<b>6,46,36,860</b>

<b>Details of salary and other benefits</b>				
<b>Sl. No.</b>	<b>Type of workers</b>	<b>No. of Worker</b>	<b>Salary Per Month/head (Rs)</b>	<b>Total Salary per annum (Rs)</b>
1	Managers	1	20,000	2,40,000
2	Unskilled worker	12	8,000	11,52,000
3	Skilled Worker	5	12,000	7,20,000
<b>Grand Total</b>		<b>18</b>	<b>40,000</b>	<b>21,12,000</b>



#### 4.3. Details of Sales

Details of sales						
Sl. No.	Type of products	Unit	Rate per Unit (Rs)	Quantity per day	Quantity per annum	Total (Rs)
1	Paddy Seed	Kg	27.00	2,760	8,14,200	2,19,83,400
2	Black Gram Seed	Kg	98.00	1,840	5,42,800	5,31,94,400
	<b>Total</b>			<b>2,760</b>	<b>13,57,000</b>	<b>7,51,77,800</b>

#### 4.4. Project Balance Sheet

<b>Liabilities</b>	I	II	III	IV	V	VI	VII
<b>Opening Capital</b>	-	<b>20,59,297</b>	<b>32,12,779</b>	<b>36,01,709</b>	<b>42,02,728</b>	<b>49,81,902</b>	<b>55,45,921</b>
Add: Introduced	10,44,520						
Add: Profit	13,53,777	22,24,481	15,89,930	20,02,019	24,40,174	24,13,019	26,28,920
Less: Drawing	3,39,000	10,71,000	12,01,000	14,01,000	16,61,000	18,49,000	20,44,000
<b>Closing Capital</b>	<b>20,59,297</b>	<b>32,12,779</b>	<b>36,01,709</b>	<b>42,02,728</b>	<b>49,81,902</b>	<b>55,45,921</b>	<b>61,30,841</b>
Term Loan from Bank	38,14,238	33,39,117	28,09,017	22,17,573	15,57,689	8,21,443	-
<b>Current Liabilities</b>							
Cash Credit from Bank	22,93,600	22,93,600	22,93,600	22,93,600	22,93,600	22,93,600	22,93,600
Sundry Creditors	16,15,922	27,14,750	30,28,650	33,67,150	37,31,950	39,18,550	41,14,500
Expenses Payable	4,42,700	5,69,900	6,22,300	6,78,500	7,39,000	7,75,900	8,14,900
Current Provisions	3,12,333	6,85,492	4,13,541	5,90,151	7,77,932	7,66,294	8,58,823
<b>Total Current Liabilities</b>	<b>46,64,555</b>	<b>62,63,742</b>	<b>63,58,091</b>	<b>69,29,401</b>	<b>75,42,482</b>	<b>77,54,344</b>	<b>80,81,823</b>
<b>Total Liabilities</b>	<b>1,05,38,089</b>	<b>1,28,15,638</b>	<b>1,27,68,817</b>	<b>1,33,49,702</b>	<b>1,40,82,072</b>	<b>1,41,21,708</b>	<b>1,42,12,664</b>
<b>Assets</b>							
Fixed Assets	46,55,500	46,55,500	46,55,500	46,55,500	46,55,500	46,55,500	46,55,500
Less Depreciation	5,57,950	10,46,245	14,73,930	18,48,832	21,77,732	24,66,507	27,20,255
<b>Net Fixed Assets</b>	<b>40,97,550</b>	<b>36,09,255</b>	<b>31,81,571</b>	<b>28,06,668</b>	<b>24,77,768</b>	<b>21,88,993</b>	<b>19,35,245</b>
<b>Current Assets</b>							
Sundry Debtors	12,53,000	21,05,000	23,48,400	26,10,900	28,93,800	30,38,500	31,90,400
Inventories	29,17,600	40,35,000	52,20,678	58,12,503	64,50,453	69,27,814	72,74,266
Cash and Bank Balance	2,50,600	4,21,000	4,69,700	5,22,200	5,78,800	6,07,700	6,38,100
Other Current Assets	20,19,339	26,45,383	15,48,468	15,97,431	16,81,251	13,58,701	11,74,653
<b>Total Current Assets</b>	<b>64,40,539</b>	<b>92,06,383</b>	<b>95,87,246</b>	<b>1,05,43,034</b>	<b>1,16,04,304</b>	<b>1,19,32,715</b>	<b>1,22,77,419</b>
<b>Total Assets</b>	<b>1,05,38,089</b>	<b>1,28,15,638</b>	<b>1,27,68,817</b>	<b>1,33,49,702</b>	<b>1,40,82,072</b>	<b>1,41,21,708</b>	<b>1,42,12,664</b>

#### 4.5. Calculation of Depreciation

Rates of Depreciation		10%	15%	Total depreciation for the year
Year	1	2,80,750	2,77,200	5,57,950
	2	2,52,675	2,35,620	4,88,295
	3	2,27,408	2,00,277	4,27,685
	4	2,04,667	1,70,235	3,74,902
	5	1,84,200	1,44,700	3,28,900
	6	1,65,780	1,22,995	2,88,775
	7	1,49,202	1,04,546	2,53,748

#### 4.6. Projected P&L

Description	Year ending March 31st						
	I	II	III	IV	V	VI	VII
Capacity Utilisation	50	80	85	90	95	95	95
<b>Revenue</b>							
Sales	3,75,88,900	6,31,50,000	7,04,52,000	7,83,27,000	8,68,13,000	9,11,54,000	9,57,12,000
Opening Stock of Finished Goods	-	(12,74,200)	(21,40,678)	(23,88,203)	(26,55,153)	(29,42,814)	(30,89,966)
Closing Stock of Finished Goods	12,74,200	21,40,678	23,88,203	26,55,153	29,42,814	30,89,966	32,44,475
<b>Total Income (A)</b>	<b>3,88,63,100</b>	<b>6,40,16,478</b>	<b>7,06,99,525</b>	<b>7,85,93,949</b>	<b>8,71,00,661</b>	<b>9,13,01,153</b>	<b>9,58,66,508</b>
<b>Expenditure</b>							
Opening stock of Raw Material	-	16,43,400	27,60,800	30,80,000	34,24,300	37,95,300	39,85,000
Purchase (Net) of Material	3,23,18,430	5,42,95,000	6,05,73,000	6,73,43,000	7,46,39,000	7,83,71,000	8,22,90,000
Closing Stock of Raw material	16,43,400	27,60,800	30,80,000	34,24,300	37,95,300	39,85,000	41,84,300
<b>Raw Material Consumption</b>	<b>3,06,75,030</b>	<b>5,31,77,600</b>	<b>6,02,53,800</b>	<b>6,69,98,700</b>	<b>7,42,68,000</b>	<b>7,81,81,300</b>	<b>8,20,90,700</b>
Repair & Maintenance - Machinery (@2% of Cost)	93,110	95,000	99,800	1,04,800	1,12,200	1,20,100	1,28,600
Electricity expense	22,55,334	31,57,500	35,22,600	39,16,350	43,40,650	45,57,700	47,85,600
Insurance cost	1,00,000	1,05,000	1,07,100	1,09,300	1,11,500	1,13,800	1,16,100
Administrative salaries and wages	21,12,000	22,17,600	23,28,500	24,45,000	25,67,300	26,95,700	28,30,500
Other Misc Expenses [@2% of sales]	7,51,778	12,63,000	14,09,040	15,66,540	17,36,260	18,23,080	19,17,330

<b>Total Cost</b>	<b>3,59,87,252</b>	<b>6,00,15,700</b>	<b>6,77,20,840</b>	<b>7,51,40,690</b>	<b>8,31,35,910</b>	<b>8,74,91,680</b>	<b>9,18,68,830</b>
<b>Profit Before Depreciation, Interest and Tax</b>	<b>28,75,848</b>	<b>40,00,778</b>	<b>29,78,685</b>	<b>34,53,259</b>	<b>39,64,751</b>	<b>38,09,473</b>	<b>39,97,678</b>
Depreciation	5,57,950	4,88,295	4,27,685	3,74,902	3,28,900	2,88,775	2,53,748
<b>Profit Before Interest and Tax</b>	<b>23,17,898</b>	<b>35,12,483</b>	<b>25,51,001</b>	<b>30,78,357</b>	<b>36,35,851</b>	<b>35,20,697</b>	<b>37,43,930</b>
Interest on Term Loan	4,45,364	3,96,086	3,41,105	2,79,763	2,11,321	1,34,960	49,763
Interest on Working Capital Loan	2,06,424	2,06,424	2,06,424	2,06,424	2,06,424	2,06,424	2,06,424
<b>Total Interest Paid</b>	<b>6,51,788</b>	<b>6,02,510</b>	<b>5,47,529</b>	<b>4,86,187</b>	<b>4,17,745</b>	<b>3,41,384</b>	<b>2,56,187</b>
<b>Profit Before Tax</b>	<b>16,66,110</b>	<b>29,09,973</b>	<b>20,03,472</b>	<b>25,92,170</b>	<b>32,18,105</b>	<b>31,79,313</b>	<b>34,87,743</b>
Income Tax	3,12,333	6,85,492	4,13,541	5,90,151	7,77,932	7,66,294	8,58,823
<b>Profit after Tax</b>	<b>13,53,777</b>	<b>22,24,481</b>	<b>15,89,930</b>	<b>20,02,019</b>	<b>24,40,174</b>	<b>24,13,019</b>	<b>26,28,920</b>

#### 4.7. Projected Cash Flow

<b>Period Ending:</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>
Cash & Bank Balance at Beginning	-	2,50,600	4,21,000	4,69,700	5,22,200	5,78,800	6,07,700
<b>Cash Inflow during the Period</b>	<b>1,10,96,039</b>	<b>43,11,964</b>	<b>34,28,429</b>	<b>29,48,231</b>	<b>33,82,154</b>	<b>32,36,207</b>	<b>33,94,196</b>
<b>Cash Outflow during the Period</b>	<b>1,08,45,439</b>	<b>41,41,564</b>	<b>33,79,729</b>	<b>28,95,731</b>	<b>33,25,554</b>	<b>32,07,307</b>	<b>33,63,796</b>
<b>Closing Cash &amp; Bank Balance</b>	<b>2,50,600</b>	<b>4,21,000</b>	<b>4,69,700</b>	<b>5,22,200</b>	<b>5,78,800</b>	<b>6,07,700</b>	<b>6,38,100</b>

#### 4.8. Projected Loan Repayment

<b>Year</b>	<b>Interest</b>	<b>EMI</b>	<b>Principal</b>
1	4,45,363.63	8,71,206.00	4,25,842.38
2	3,96,085.64	8,71,206.00	4,75,120.36
3	3,41,105.27	8,71,206.00	5,30,100.73
4	2,79,762.63	8,71,206.00	5,91,443.37
5	2,11,321.49	8,71,206.00	6,59,884.51
6	1,34,960.42	8,71,206.00	7,36,245.58
7	49,762.94	8,71,206.00	8,21,443.06
<b>Total</b>	<b>18,58,362.02</b>	<b>60,98,442.02</b>	<b>42,40,080.00</b>

#### 4.9. Calculation of DSCR, IRR and BEP

Calculation of DSCR							
Year	I	II	III	IV	V	VI	VII
Net Sales	3,75,88,900	6,31,50,000	7,04,52,000	7,83,27,000	8,68,13,000	9,11,54,000	9,57,12,000
Net Profit	13,53,777	22,24,481	15,89,930	20,02,019	24,40,174	24,13,019	26,28,920
Interest Paid	6,51,788	6,02,510	5,47,529	4,86,187	4,17,745	3,41,384	2,56,187
<b>Cash Accruals (a)</b>	<b>20,05,565</b>	<b>28,26,991</b>	<b>21,37,459</b>	<b>24,88,206</b>	<b>28,57,919</b>	<b>27,54,403</b>	<b>28,85,107</b>
Principal	4,25,842	4,75,120	5,30,101	5,91,443	6,59,885	7,36,246	8,21,443
Interest	6,51,788	6,02,510	5,47,529	4,86,187	4,17,745	3,41,384	2,56,187
<b>Total (b)</b>	<b>10,77,630</b>						
DSCR	1.86	2.62	1.98	2.31	2.65	2.56	2.68
Average DSCR				2.38			

Calculation of Break-Even Point (BEP)							
Sales	3,88,63,100	6,40,16,478	7,06,99,525	7,85,93,949	8,71,00,661	9,13,01,153	9,58,66,508
Variable Cost	3,14,26,808	5,44,40,600	6,16,62,840	6,85,65,240	7,60,04,260	8,00,04,380	8,40,08,030
<b>Contribution</b>	<b>74,36,292</b>	<b>95,75,878</b>	<b>90,36,685</b>	<b>1,00,28,709</b>	<b>1,10,96,401</b>	<b>1,12,96,773</b>	<b>1,18,58,478</b>
Fixed Cost	57,70,182	66,65,905	70,33,214	74,36,539	78,78,296	81,17,460	83,70,735
<b>BEP Sales</b>	<b>3,01,55,775</b>	<b>4,45,62,779</b>	<b>5,50,25,139</b>	<b>5,82,79,380</b>	<b>6,18,40,300</b>	<b>6,56,05,766</b>	<b>6,76,70,835</b>
Average BEP sales				5,47,34,282			

Calculation of Internal Rate of Return (IRR)					
Sl. No.	Year	PAT	Depreciation	Cash Accrual	
	Cash outflow at beginning				-75,78,200
1	31-03-2023	13,53,777	5,57,950	19,11,727	
2	31-03-2024	22,24,481	4,88,295	27,12,776	
3	31-03-2025	15,89,930	4,27,685	20,17,615	
4	31-03-2026	20,02,019	3,74,902	23,76,921	
5	31-03-2027	24,40,174	3,28,900	27,69,074	
6	31-03-2028	24,13,019	2,88,775	27,01,794	
7	31-03-2029	26,28,920	2,53,748	28,82,668	
IRR		24.57%			
Payback Period		3 Years 5 Months			

#### 4.10. Summary of Financial Details

<b>Sl. No.</b>	<b>Name of Assets</b>	<b>Amount (INR)</b>
1	Land Development and Fencing	25,700
2	Civil Construction	26,57,500
3	Irrigation/Water Supply	1,50,000
4	Electrification	5,00,000
5	Plant & Machinery	13,48,000
6	Livestock	-
7	Insurance	30,000
8	DPR Cost	-
9	Other Misc. Exp.	-
<b>Total Fixed Cost</b>		<b>47,11,200</b>
<b>Recurring</b>		<b>28,67,000</b>
<b>Cost of Project</b>		<b>75,78,200</b>