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# ***Detailed Project Report*** ***on*** ***Establishment of Aqua Shop (1000 sq. ft.)***

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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)	Establishment of Aqua shop (1000 sq. ft.)
2	Sector (as per the Illustrative List of Enterprises)	Fisheries
3	Project Capacity <sup>1</sup>	NA
4	Key components of the project	Aqua Shop
5	Project Address (Village/Ward, Gram Pranchayat/Municipality, Block, District)	
6	Products/Output from the project	Aquarium, Fish Feed, Fish Seed, Live Fish, Medicine, Chemicals etc.
7	Total Project Cost	Rs. 20,58,050
8	Fixed Capital Cost	Rs. 17,08,050
9	Working/Recurring capital	Rs. 3,50,000
10	Bank Finance/ Self Finance	Bank Loan
11	Bank Loan Amount	Rs. 18,17,245
12	Promoter Contribution (min 10% in case of bank loan)	Rs. 2,40,805
13	Assumed Rate of Interest	11%
14	Subsidy Eligibility (40%, 50%)	
15	Repayment Terms (Tenure, Moratorium, Frequency, Mode of Repayment: equal principal/equal instalment)	Equal Monthly Instalment
16	Key Financial Indicators:	
	1. Average Annual Net Profit	Rs. 7,39,042
	2. Debt Service Coverage Ratio (DSCR)	2.52
	3. Internal Rate of Return	32.44%
	4. Break Even Year	3 Years and 1 Months
17	Estimated employment to be generated (nos.)	3

### Note:

1. Customized DPR is to be prepared as per the information given by the beneficiary.
2. The CIS will be calculated as per the cost norm of MKUY guideline.
3. All the prices quoted here are indicative in nature.
4. The particulars under each component of the Capital Investment may be changed as per the requirement of the project.

<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	
17	Farmer Id of Individual, if available	
18	Details of other Partner/Director/ President/Secretary	
19	Registration No./ CIN of the Entity <sup>3</sup>	
20	PAN/TAN of Entity	
21	GSTIN of Entity, if available	

<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



22	Details of experience and exposure relevant to the proposed enterprise/project (family business, work experience, e-learning/certificate courses, trainings undertaken etc.)	
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## 2.2. Project Consultant Details

DPR prepared by: APICOL, Baramunda, Bhubaneswar





### 2.3. Concept and Scope of the Project

An aqua shop is a retail store that specializes in selling different items and accessories for fish farming, such as seed, feed, Nutra-essentials, medicine and chemical, fertilizers, farming equipment etc. It's a one stop solution to the fish farmer. Setting up an aqua shop can be a profitable business opportunity in Odisha, as there is a growing demand for different items by the fish farmers.

This DPR is developed for retail sale of different items required in fish farming activity and testing facility on chargeable basis.

#### Business Opportunity

Fish farmers face a lot of challenges in getting raw material and accessories used in fish farming. They need to visit different shops for getting the required items. Aqua Shop helps in build profitable and sustainable aquaculture enterprises by providing one stop solution to the stakeholders engaged in the fish farming.

### 3. Techno-commercial Assumptions

Sl. No.	Parameter	Value	Unit
1	Increase in Rate of Product	5	%
2	Increase in Utility Rate/consumption	5	%
3	Collection from Debtors (First Year)	1	Days
4	Collection from Debtors	1	Days
5	Payable to Creditors	5	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)	2	Days
12	Finished Goods in stock (on sales)	7	Days
13	Promoter's Contribution (Term Loan)	10	%
14	Promoter's Contribution (Working Capital)	20	%
15	Working Capital Requirement	15	Days
16	Working Capital Utilisation	100	%
17	No of working Days	290	Days



## 4. Financial Details

### 4.1. Project Fixed Capital

Details of Fixed Assets					
Sl. No.	Particulars	Unit	Qty.	Cost per unit (Rs)	Total (Rs)
<b>A</b>	<b>Land</b>				
1	Land Development	Sq. ft	1500	0.70	1,050
2	Fencing (Barbed wire)	ft	200	60	12,000
	<b>Sub Total</b>				<b>13,050</b>
<b>B</b>	<b>Civil Construction</b>				
1	Construction of Aqua shop along with office room	Sq. ft	1000	400.00	4,00,000
2	Interior decoration, wall fixed racks (wood & steel)	Sq. ft	1000	LS	1,50,000
	<b>Sub Total</b>				<b>5,50,000</b>
<b>C</b>	<b>Water Supply</b>				
1	Water Supply (overhead tank, pump and pipeline etc.) including borewell				<b>1,20,000</b>
<b>D</b>	<b>Electrification</b>				
1	Electrical Installation (solar/inverter etc.)				<b>2,00,000</b>
<b>E</b>	<b>Plant &amp; Machinery</b>				
Sl. No.	Particulars	Specification	Qty	Unit Price (Rs)	Total (Rs)
<b>A</b>	<b>Aquarium and Accessories</b>				
1	Aquarium (Glass)		LS	1,00,000	1,00,000
2	Filter				
3	Heaters				
4	Aerators				
<b>B</b>	<b>Fish Harvesting equipment (for renting purpose)</b>				
1	Fry Conditioning Happa		LS	1,00,000	1,00,000
2	Drag net				
3	Plankton net				
4	Ice Box, Crates				
<b>C</b>	<b>Fish Feed Machine</b>				
1	Pulveriser		LS	3,00,000	3,00,000
2	Stitching Machine				
3	Sealing machine				
4	Pelletizer				
5	Mini extruder				
<b>D</b>	<b>Modern Fish Vending Equipment</b>				
1	Deep Freezer		LS	1,50,000	1,50,000
2	Fish Display Counter				
3	Working Tables (SS)				
4	Weighing Machine				
5	Manual de-scaling device				



Details of Fixed Assets					
Sl. No.	Particulars	Unit	Qty.	Cost per unit (Rs)	Total (Rs)
E	Computer set and Printer			1,00,000	1,00,000
F	Water, Soil Testing Kits, Disease Diagnostic kits			50,000	50,000
	<b>Total Machinery Cost</b>				<b>8,00,000</b>
<b>G</b>	<b>Miscellaneous Expenditure</b>				
1	Insurance premium of assets				15,000
2	Cost of DPR Preparation				4,875
3	Other miscellaneous exp.				5,125
	<b>Total Miscellaneous Expenditure</b>				<b>25,000</b>

#### 4.2. Project Variable Expenses

Details of Recurring Expenditure						
<b>A</b>	<b>Details of raw material (per annum @ 100%)</b>					
Sl. No.	Items	Unit	Rate/Unit (Rs)	Qty/day	Qty/annum (kg)	Total Cost (Rs)
<b>Feed</b>						
1	Groundnut oil Cake (GNOC)	Kg	45	15	4350	1,95,750
2	Rice Bran/Peddy Powder	Kg	25	15	4350	1,08,750
3	Mustard Oil Cake	Kg	40	15	4350	1,74,000
4	DORB (De Oiled Rice Bran)	Kg	15	15	4350	65,250
5	Floating Pellet Feed 1.2/1.5 mm (Protein>30%)	Kg	55	15	4350	2,39,250
6	Floating Pellet Feed 2mm (Protein>25%)	Kg	50	15	4350	2,17,500
7	Floating Pellet Feed 4mm (Protein-20%)	Kg	35	15	4350	1,52,250
8	2mm Magur feed (protein-32%)	kg	55	15	4350	2,39,250
9	4mm brood feed (protein 30%)	kg	40	15	4350	1,74,000
10	Sinking Pellet Feed (for fry, fingerling, fish, brood fish): 2mm (protein>25%)	Kg	50	15	4350	2,17,500
11	Sinking Pellet Feed (for fry, fingerling, fish, brood fish): 2mm (protein>20%)	Kg	35	15	4350	1,52,250
12	Shrimp feed for Magur	Kg	90	15	4350	3,91,500
13	Vitamin mineral mixture	Kg	170	15	4350	7,39,500
14	Pond probiotics	Kg	350	15	4350	15,22,500
15	Prawn Feed	Kg	30	15	4350	1,30,500
<b>Medicines and Chemicals</b>						
1	Lime: Calcium Oxide	Kg	15.00	15	4350	65,250
2	Lime: Calcium Carbonate	Kg	10.00	15	4350	43,500
3	Dolomite	Kg	10.00	15	4350	43,500





Details of Recurring Expenditure						
A	Details of raw material (per annum @ 100%)					
4	Bleaching Powder (33% efficiency)	Kg	40.00	15	4350	1,74,000
<b>Other Items</b>						
1	Outer Hatching Happa: Made of 1/20" mesh bolting cloth	Piece	800	0	36	28,800
2	Monofilament rope	Piece	480	0	36	17,280
3	Spawn collection outer happa	Piece	21000	0	12	2,52,000
4	Plankton net	Piece	280	2	580	1,62,400
5	Scoop net	Piece	650	2	580	3,77,000
6	Pumping outer happa	Piece	4300	0	24	1,03,200
7	Fry conditioning happa	Piece	1200	0	36	43,200
8	Fishing net - 200" x 32" x 1"	Piece	48000	0	12	5,76,000
9	Breeding happa - 10m x 4m, x 1m mesh #16	Piece	7300	0	24	1,75,200
10	Nursing Happa - 5m x2m, x 1m mesh #16	Piece	5000	0	24	1,20,000
11	Crates	Nos.	100	5	1450	1,45,000
12	Ice box	Nos.	2000	1	290	5,80,000
13	Fish Harvesting Equipment	Nos.	10000	0	12	1,20,000
14	Fry Drag Net	Kg	400	1	290	1,16,000
15	Gill Net	Nos.	12000	0	12	1,44,000
16	Tarpaulin	Bundle	7000	0	24	1,68,000
17	Protection Wall	Nos.	200	5	1450	2,90,000
18	Foam	Nos.	1500	0	24	36,000
19	Air Pipe with Controller	Nos.	750	2	580	4,35,000
20	Aquarium Accessories and Fittings	N0s.	10000	1	290	29,00,000
	<b>Total</b>				<b>88,436</b>	<b>1,18,35,080</b>

Details of salary and other benefits				
Sl. No.	Type of Workers	No. of Worker	Salary Per Month/head (Rs)	Total Salary per Annum (Rs)
1	Helper (Salesman)	2	10,000	2,40,000
2	Manager	1	20,000	2,40,000
	<b>Grand Total</b>	3		<b>4,80,000</b>

#### 4.3. Details of Sales

Details of sales						
Sl. No.	Items	Unit	Rate/Unit (Rs)	Qty/day	Qty/annum (kg)	Total Cost (Rs)
<b>Feed</b>						
1	Groundnut oil Cake (GNOC)	Kg	53	15	4350	230985



Details of sales						
2	Rice Bran/Paddy Powder	Kg	30	15	4350	128325
3	Mustard Oil Cake	Kg	47	15	4350	205320
4	DORB (De Oiled Rice Bran)	Kg	18	15	4350	76995
5	Floating Pellet Feed 1.2/1.5 mm (Protein>30%)	Kg	65	15	4350	282315
6	Floating Pellet Feed 2mm (Protein>25%)	Kg	59	15	4350	256650
7	Floating Pellet Feed 4mm (Protein-20%)	Kg	41	15	4350	179655
8	2mm Magur feed (protein- 32%)	kg	65	15	4350	282315
9	4mm brood feed (protein 30%)	kg	47	15	4350	205320
10	Sinking Pellet Feed ( for fry, fingerling, fish, brood fish): 2mm (protein>25%)	Kg	59	15	4350	256650
11	Sinking Pellet Feed ( for fry, fingerling, fish, brood fish): 2mm (protein>20%)	Kg	41	15	4350	179655
12	Shrimp feed for Magur	Kg	106	15	4350	461970
13	Vitamin mineral mixture	Kg	201	15	4350	872610
14	Pond probiotics	Kg	413	15	4350	1796550
15	Prawn Feed	Kg	35	15	4350	153990
Medicines and Chemicals						
1	Lime: Calcium Oxide	Kg	18	15	4350	76995
2	Lime: Calcium Carbonate	Kg	12	15	4350	51330
3	Dolomite	Kg	12	15	4350	51330
4	Bleaching Powder (33% efficiency)	Kg	47	15	4350	205320
Other Items						
1	Outer Hatching Happa: Made of 1/20" mesh bolting cloth	Piece	944	1	36	33984
2	Monofilament rope	Piece	566	1	36	20390
3	Spawn collection outer happa	Piece	24780	1	12	297360
4	Plankton net	Piece	330	2	580	191632
5	Scoop net	Piece	767	2	580	444860
6	Pumping outer happa	Piece	5074	1	24	121776
7	Fry conditioning happa	Piece	1416	1	36	50976
8	Fishing net - 200" x 32" x 1"	Piece	56640	1	12	679680
9	Breeding happa - 10m x 4m, x 1m mesh #16	Piece	8614	1	24	206736
10	Nursing Happa - 5m x2m, x 1m mesh #16	Piece	5900	1	24	141600



Details of sales						
11	Crates	Nos.	118	5	1450	171100
12	Ice box	Nos.	2360	1	290	684400
13	Fish Harvesting Equipment	Nos.	11800	1	12	141600
14	Fry Drag Net	Kg	472	1	290	136880
15	Gill Net	Nos.	14160	1	12	169920
16	Tarpaulin	Bundle	8260	1	24	198240
17	Protection Wall	Nos.	236	5	1450	342200
18	Foam	Nos.	1770	1	24	42480
19	Air Pipe with Controller	Nos.	885	2	580	513300
20	Aquarium Accessories and Fittings	Nos.	11800	1	290	3422000
	<b>Total</b>				<b>92,786</b>	<b>1,39,65,394</b>



#### 4.4. Project Balance Sheet

<b>Liabilities</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>
<b>Opening Capital</b>	<b>-</b>	<b>4,96,007</b>	<b>7,45,731</b>	<b>10,16,246</b>	<b>13,34,448</b>	<b>16,91,886</b>	<b>20,03,270</b>
Add: Introduced	2,40,805						
Add: Profit	3,41,202	4,98,724	6,10,515	7,64,201	9,22,438	9,79,384	10,56,832
Less: Drawing	86,000	2,49,000	3,40,000	4,46,000	5,65,000	6,68,000	7,66,000
<b>Closing Capital</b>	<b>4,96,007</b>	<b>7,45,731</b>	<b>10,16,246</b>	<b>13,34,448</b>	<b>16,91,886</b>	<b>20,03,270</b>	<b>22,94,101</b>
Term Loan from Bank	13,82,855	12,10,600	10,18,412	8,03,983	5,64,741	2,97,815	-
Current Liabilities							
Cash Credit from Bank	2,80,000	2,80,000	2,80,000	2,80,000	2,80,000	2,80,000	2,80,000
Sundry Creditors	1,18,351	1,55,350	1,74,000	1,94,133	2,15,833	2,26,633	2,37,967
Expenses Payable	65,000	73,800	79,400	85,400	91,800	96,400	1,01,300
Current Provisions	4,800	15,306	43,254	81,675	1,27,473	1,51,879	1,85,071
<b>Total Current Liabilities</b>	<b>4,68,151</b>	<b>5,24,456</b>	<b>5,76,654</b>	<b>6,41,209</b>	<b>7,15,107</b>	<b>7,54,912</b>	<b>8,04,337</b>
<b>Total Liabilities</b>	<b>23,47,013</b>	<b>24,80,787</b>	<b>26,11,312</b>	<b>27,79,640</b>	<b>29,71,734</b>	<b>30,55,997</b>	<b>30,98,438</b>
Assets							
Fixed Assets	16,83,050	16,83,050	16,83,050	16,83,050	16,83,050	16,83,050	16,83,050
Less Depreciation	2,17,000	3,75,600	5,38,245	6,79,207	8,01,466	9,07,585	9,99,764
<b>Net Fixed Assets</b>	<b>14,66,050</b>	<b>13,07,450</b>	<b>11,44,805</b>	<b>10,03,843</b>	<b>8,81,584</b>	<b>7,75,465</b>	<b>6,83,286</b>
Current Assets							
Sundry Debtors	28,000	36,700	41,100	45,900	51,000	53,500	56,200
Inventories	2,51,257	2,66,557	3,37,469	3,77,731	4,21,128	4,62,603	4,85,745
Cash and Bank Balance	5,600	7,400	8,300	9,200	10,200	10,700	11,300
Other Current Assets	5,96,106	8,62,680	10,79,638	13,42,965	16,07,823	17,53,728	18,61,908
<b>Total Current Assets</b>	<b>8,80,963</b>	<b>11,73,337</b>	<b>14,66,507</b>	<b>17,75,796</b>	<b>20,90,150</b>	<b>22,80,532</b>	<b>24,15,152</b>
<b>Total Assets</b>	<b>23,47,013</b>	<b>24,80,787</b>	<b>26,11,312</b>	<b>27,79,640</b>	<b>29,71,734</b>	<b>30,55,997</b>	<b>30,98,438</b>



#### 4.5. Calculation of Depreciation

Rates of Depreciation		10%	15%	Total depreciation for the year (Rs)
Year	1	67,000.00	1,50,000	2,17,000
	2	60,300.00	1,27,500	1,87,800
	3	54,270.00	1,08,375	1,62,645
	4	48,843.00	92,119	1,40,962
	5	43,958.70	78,301	1,22,260
	6	39,562.83	66,556	1,06,119
	7	35,606.55	56,572	92,179

#### 4.6. Projected P&L

Description	Year ending March 31st						
	I	II	III	IV	V	VI	VII
Capacity Utilisation	60	75	80	85	90	90	90
<b>Revenue</b>							
Sales	83,79,237	1,09,98,000	1,23,18,000	1,37,43,000	1,52,79,000	1,60,43,000	1,68,46,000
Opening Stock of Finished Goods	-	(2,02,257)	(2,65,469)	(2,97,331)	(3,31,728)	(3,68,803)	(3,87,245)
Closing Stock of Finished Goods	2,02,257	2,65,469	2,97,331	3,31,728	3,68,803	3,87,245	4,06,628
<b>Total Income (A)</b>	<b>85,81,494</b>	<b>1,10,61,212</b>	<b>1,23,49,862</b>	<b>1,37,77,397</b>	<b>1,53,16,076</b>	<b>1,60,61,441</b>	<b>1,68,65,383</b>
<b>Expenditure</b>							
Opening stock of Raw Material	-	49,000	64,300	72,000	80,400	89,400	93,800
Purchase (Net) of Material	71,01,048	93,21,000	1,04,40,000	1,16,48,000	1,29,50,000	1,35,98,000	1,42,78,000
Closing Stock of Raw material	49,000	64,300	72,000	80,400	89,400	93,800	98,500
<b>Raw Material Consumption</b>	<b>70,52,048</b>	<b>93,05,700</b>	<b>1,04,32,300</b>	<b>1,16,39,600</b>	<b>1,29,41,000</b>	<b>1,35,93,600</b>	<b>1,42,73,300</b>
Repair & Maintenance- Machinery (@5% of Cost)	33,400	35,100	36,900	38,800	40,800	42,900	45,100
Utility expense	1,67,585	2,20,000	2,46,400	2,74,900	3,05,600	3,20,900	3,37,400
Insurance cost	15,000	15,800	16,600	17,500	18,400	19,400	20,400
Administrative salaries and wages	4,80,000	5,04,000	5,29,200	5,55,700	5,83,500	6,12,700	6,43,400
Other Misc. Expenses [@1% of sales]	83,792	1,09,980	1,23,180	1,37,430	1,52,790	1,60,430	1,68,460
<b>Total Cost</b>	<b>78,31,825</b>	<b>1,01,90,580</b>	<b>1,13,84,580</b>	<b>1,26,63,930</b>	<b>1,40,42,090</b>	<b>1,47,49,930</b>	<b>1,54,88,060</b>



Description	Year ending March 31st						
	I	II	III	IV	V	VI	VII
<b>Profit Before Depreciation, Interest and Tax</b>	<b>7,49,669</b>	<b>8,70,632</b>	<b>9,65,282</b>	<b>11,13,467</b>	<b>12,73,986</b>	<b>13,11,511</b>	<b>13,77,323</b>
Depreciation	2,17,000	1,87,800	1,62,645	1,40,962	1,22,260	1,06,119	92,179
<b>Profit Before Interest and Tax</b>	<b>5,32,669</b>	<b>6,82,832</b>	<b>8,02,637</b>	<b>9,72,505</b>	<b>11,51,726</b>	<b>12,05,393</b>	<b>12,85,144</b>
Interest on Term Loan	1,61,467	1,43,601	1,23,668	1,01,428	76,615	48,930	18,042
Interest on Working Capital Loan	25,200	25,200	25,200	25,200	25,200	25,200	25,200
<b>Total Interest Paid</b>	<b>1,86,667</b>	<b>1,68,801</b>	<b>1,48,868</b>	<b>1,26,628</b>	<b>1,01,815</b>	<b>74,130</b>	<b>43,242</b>
<b>Profit Before Tax</b>	<b>3,46,002</b>	<b>5,14,030</b>	<b>6,53,769</b>	<b>8,45,877</b>	<b>10,49,911</b>	<b>11,31,263</b>	<b>12,41,902</b>
Income Tax	4,800	15,306	43,254	81,675	1,27,473	1,51,879	1,85,071
<b>Profit after Tax</b>	<b>3,41,202</b>	<b>4,98,724</b>	<b>6,10,515</b>	<b>7,64,201</b>	<b>9,22,438</b>	<b>9,79,384</b>	<b>10,56,832</b>

#### 4.7. Projected Cash Flow

Period Ending:	I	II	III	IV	V	VI	VII
Cash & Bank Balance at Beginning	-	5,600	36,600	37,500	38,400	39,400	39,900
<b>Cash Inflow during the Period</b>	<b>25,64,013</b>	<b>7,42,829</b>	<b>8,25,358</b>	<b>9,69,718</b>	<b>11,18,596</b>	<b>11,25,308</b>	<b>11,98,436</b>
<b>Cash Outflow during the Period</b>	<b>25,58,413</b>	<b>7,11,829</b>	<b>8,24,458</b>	<b>9,68,818</b>	<b>11,17,596</b>	<b>11,24,808</b>	<b>11,97,836</b>
<b>Closing Cash &amp; Bank Balance</b>	<b>5,600</b>	<b>36,600</b>	<b>37,500</b>	<b>38,400</b>	<b>39,400</b>	<b>39,900</b>	<b>40,500</b>

#### 4.8. Projected Loan Repayment

Year	Interest	EMI	Principal
1	1,61,467.00	3,15,856.56	1,54,389.55
2	1,43,601.22	3,15,856.56	1,72,255.33
3	1,23,668.04	3,15,856.56	1,92,188.52
4	1,01,428.20	3,15,856.56	2,14,428.35
5	76,614.81	3,15,856.56	2,39,241.75
6	48,930.03	3,15,856.56	2,66,926.53
7	18,041.60	3,15,856.56	2,97,814.96
<b>Total</b>	<b>6,73,750.90</b>	<b>22,10,995.90</b>	<b>15,37,245.00</b>



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

Calculation of DSCR							
Year	I	II	III	IV	V	VI	VII
Net Sales	83,79,237	1,09,98,000	1,23,18,000	1,37,43,000	1,52,79,000	1,60,43,000	1,68,46,000
Net Profit	3,41,202	4,98,724	6,10,515	7,64,201	9,22,438	9,79,384	10,56,832
Interest Paid	1,86,667	1,68,801	1,48,868	1,26,628	1,01,815	74,130	43,242
<b>Cash Accruals (a)</b>	<b>5,27,869</b>	<b>6,67,525</b>	<b>7,59,383</b>	<b>8,90,829</b>	<b>10,24,253</b>	<b>10,53,514</b>	<b>11,00,073</b>
Principal	1,54,390	1,72,255	1,92,189	2,14,428	2,39,242	2,66,927	2,97,815
Interest	1,86,667	1,68,801	1,48,868	1,26,628	1,01,815	74,130	43,242
<b>Total (b)</b>	<b>3,41,057</b>	<b>3,41,057</b>	<b>3,41,057</b>	<b>3,41,057</b>	<b>3,41,057</b>	<b>3,41,057</b>	<b>3,41,057</b>
DSCR	1.55	1.96	2.23	2.61	3.00	3.09	3.23
<b>Average DSCR</b>	<b>2.52</b>						

Calculation of Break-Even Point (BEP)							
Sales	85,81,494	1,10,61,212	1,23,49,862	1,37,77,397	1,53,16,076	1,60,61,441	1,68,65,383
Variable Cost	71,35,840	94,15,680	1,05,55,480	1,17,77,030	1,30,93,790	1,37,54,030	1,44,41,760
<b>Contribution</b>	<b>14,45,654</b>	<b>16,45,532</b>	<b>17,94,382</b>	<b>20,00,367</b>	<b>22,22,286</b>	<b>23,07,411</b>	<b>24,23,623</b>
Fixed Cost	10,99,652	11,31,501	11,40,613	11,54,490	11,72,374	11,76,149	11,81,721
<b>BEP Sales</b>	<b>65,27,604</b>	<b>76,05,916</b>	<b>78,50,287</b>	<b>79,51,476</b>	<b>80,80,048</b>	<b>81,86,942</b>	<b>82,23,297</b>
<b>Average BEP sales</b>	<b>77,75,081</b>						

Calculation of Internal Rate of Return (IRR)				
Sl. No.	Year	PAT	Depreciation	Cash Accrual
	Cash outflow at beginning			-20,58,050
1	31-03-2023	3,41,202	2,17,000	5,58,202
2	31-03-2024	4,98,724	1,87,800	6,86,524
3	31-03-2025	6,10,515	1,62,645	7,73,160
4	31-03-2026	7,64,201	1,40,962	9,05,163
5	31-03-2027	9,22,438	1,22,260	10,44,698
6	31-03-2028	9,79,384	1,06,119	10,85,503
7	31-03-2029	10,56,832	92,179	11,49,011
<b>IRR</b>		<b>32.44%</b>		
<b>Payback Period</b>	<b>3 Years 1 Months</b>			





#### 4.10. Summary of Project Cost

Sl. No.	Name of Assets	Amount (Rs)
1	Land Development and Fencing	13,050
2	Civil Construction	5,50,000
3	Irrigation/Water Supply	1,20,000
4	Electrification	2,00,000
5	Plant & Machinery	8,00,000
6	Livestock	-
7	Insurance	15,000
8	DPR Cost	4,875
9	Other Miscellaneous Exp.	5,125
	<b>Total Fixed Cost</b>	<b>17,08,050</b>
	<b>Recurring</b>	<b>3,50,000</b>
	<b>Cost of Project</b>	<b>20,58,050</b>