

Introduction

Cashewnut is one of the very delicious and nutritious items vastly used by the people almost all over the world. It is second only to almond among the nine important tree nuts of the world. Being very tasty besides its high nutritious value and de

PROCESS OF MANUFACTURE: The uniform variety of cashew kernels initially segregated, washed thoroughly, cooked in the cashew cooker, later spreaded on the platform for drying, decorticating done by using the cashew decorticator. The kernels separated fr

1 **Name of the Product :** ROASTED AND SALTED CASHEWNUT

2 **Project Cost :**

a Capital Expenditure

Land

:

Own

Workshed in sq.ft

2000

Rs.

400,000.00

Equipment

:

Rs.

400,000.00

S.S./Aluminium top working table [3'x21/2'x6'] [2 Nos], Cashew

Cooker with accessories attached with steam boiler, cashewnut

decorti-cator [25 Nos.]Electrical drier complete set with trays,

weighing balance (Plat form model and Table model) [1 each],

Exha

Total Capital Expenditure

Rs.

800,000.00

b Working Capital

Rs.

1,000,000.00

TOTAL PROJECT COST :

Rs.

1,800,000.00

3 **Estimated Annual Production Capacity:**

(Rs. in 000)

Sr.No.	Particulars	Capacity in No./Q.	Rate	Total Value
1	Roasted and salted cashewnuts			9160.00
TOTAL		0.00	0.00	9160.00

4 **Raw Material**

:

Rs.

7,700,000.00

5 **Labels and Packing Material**

:

Rs.

700,000.00

6 **Wages (Skilled & Unskilled)**

:

Rs.

230,000.00

7 **Salaries**

:

Rs.

132,000.00

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8	Administrative Expenses	:	Rs.	24,000.00
9	Overheads	:	Rs.	120,000.00
10	Miscellaneous Expenses	:	Rs.	12,000.00
11	Depreciation	:	Rs.	60,000.00
12	Insurance	:	Rs.	8,000.00
13	Interest (As per the PLR)			
	a. C.E.Loan	:	Rs.	104,000.00
	b. W.C.Loan	:	Rs.	130,000.00
	Total Interest		Rs.	234,000.00
14	Working Capital Requirement	:		
	Fixed Cost		Rs.	280,000.00
	Variable Cost		Rs.	8,880,000.00
	Requirement of WC per Cycle		Rs.	1,526,667.00

15 Cost Analysis

Sr.No.	Particulars	Capacity Utilization(Rs in '000)			
		100%	60%	70%	80%
1	Fixed Cost	280.00	168.00	196.00	224.00
2	Variable Cost	8880.00	5328.00	6216.00	7104.00
3	Cost of Production	9160.00	5496.00	6412.00	6440.00
4	Projected Sales	10000.00	6000.00	7000.00	8000.00
5	Gross Surplus	840.00	504.00	588.00	672.00
6	Expected Net Surplus	780.00	444.00	528.00	612.00

- Note :
1. All figures mentioned above are only indicative.
 2. If the investment on Building is replaced by Rental then
 - a. Total Cost of Project will be reduced.
 - b. Profitability will be increased.
 - c. Interest on C.E.will be reduced.