

# PROJECT REPORT

## Of

# Ice Cream Cone

## PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Ice Cream Cone Unit**.

The objective of the pre-feasibility report is primarily to facilitate potential entrepreneurs in project identification for investment and in order to serve his objective; the document covers various aspects of the project concept development, start-up, marketing, finance and management.

[We can modify the project capacity and project cost as per your requirement. We can also prepare project report on any subject as per your requirement.]



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**PROJECT AT A GLANCE**

- 1 Name of the Entrepreneur : XXXXXXX
- 2 Constitution (legal Status) : XXXXXXX
- 3 Father's/Spouce's Name : XXXXXXX
- 4 Unit Address : XXXXXXX
- Taluk/Block: XXXXX
- District : XXXXX State:
- Pin: XXXXX
- E-Mail : XXXXX
- Mobile XXXXX
- 5 Product and By Product : **Ice Cream Cone**
- 6 Name of the project / business activity propose d **Ice Cream Cone**
- 7 Cost of Project : Rs21.60lac
- 8 Means of Finance
- Term Loan Rs.11.25 Lacs
- KVIC Margin Money - As per Project Eligibility
- Own Capital Rs.2.16 Lacs
- Working Capital Rs.8.2 Lacs
- 9 Debt Service Coverage Ratio : 4.38
- 10 Pay Back Period : 5 Years
- 11 Project Implementation Period : 8 Months
- 12 Break Even Point : 30%
- 13 Employment : 10 Persons
- 14 Power Requirement : 5.00 HP
- 15 Major Raw materials : Wheat flours sugar
- 16 Estimated Annual Sales Turnover : 65.66 Lacs
- 16 Detailed Cost of Project & Means of Finance

**COST OF PROJECT**

(Rs. In Lacs)

Particulars	Amount
Land	Rented/Owned
Building & Civil Work (1500 Sq Ft)	3.50
Plant & Machinery	8.00
Furniture & Fixtures	0.50
Pre-operative Expenses	0.50
Working Capital Requirement	9.11
<b>Total</b>	<b>21.60</b>

**MEANS OF FINANCE**

Particulars	Amount
Own Contribution @10%	2.16
Term Loan	11.25
Workign Capital Finance	8.20
<b>Total</b>	<b>21.60</b>

	<b>General</b>	<b>Special</b>
Beneficiary's Margin Money (% of Project Cost)	10%	5%

**PROJECT REPORT**  
**ON**  
**ICE CREAM CONE MAKING**



**INTRODUCTION:**

Ice cream cones are a mass consumption item. An ice cream cone, poke or cornet is a dry, cone-shaped pastry, usually made of a wafer similar in texture to a waffle, which enables ice cream to be held in the hand and eaten without a bowl or spoon. Ice creams are available in many varieties and flavors and are served in many ways such as cups, cones, bricks, candies, slices etc. With the change in life style ice creams are now consumed round the year. The most popular method of serving ice- cream perhaps is in cones as it is neat & clean, easy to store, and does not have any disposal problem. Various types of ice cream cones include wafer (or cake) cones, waffle cones, and sugar cones.

**PRODUCT & ITS APPLICATION:**

Ice-Cream cones are prepared from wheat and corn flour and they are eaten along

with the ice-cream. Pre-determined quantity of ice-cream is filled in the cone these cones are not only convenient to handle but there is no residual waste as well. These can be manufactured in different colors and have both urban as well as rural market. Compliance of the product with FPO is essential.

### **MARKET POTENTIAL AND MARKETING ISSUES, IF ANY:**

The changing life style and habits have given rise to the increase in demand of ice-cream. Now days it is a common sight of ice cream being served at marriage parties even during winter. Majority of the consumers prefer ice creams in cups or cones for convenience. Serving in cups requires additional spoons for eating and disposal of the cup after consumption, while service in cones is hassle free as cones are eatable and consumed along with the ice cream. Ice creams are now popularly marketed under brand names as well as unbranded variety locally manufactured in semi urban areas. There is a good market for local variety in both semi urban and rural areas. The unbranded local variety is cheaper and hence is preferred particularly by the middle class families with limited means. In rural areas also children prefer the cheap ice creams as compared to the branded costly variety. Thus, there appears to be a good market for the product in semi urban and rural areas. The marketing strategy should focus on such locations and the approach the big branded manufacturers for a possible tie-up.

### **RAW MATERIAL REQUIREMENTS:**

Three main dry ingredients compose all types of cones. Wheat flour, corn flour, and sugar are chosen for baking quality, strength, and relative sweetness, respectively. The quantity of sugar is a major distinguishing feature between cone types. Sugar and waffle cones are made of one-third sugar. Not only does this influence the sweet flavor, but it affects the brown finished color and the crispy texture. Cake cones have less than 5% sugar.

Wet ingredients (and others added with the wet materials) include water, shortening (edible fat or grease), coloring, flavoring, and salt. Both the coloring and flavoring are natural products made by outside specialists.

## **MANUFACTURING PROCESS:**

The process of edible cone making is basically a mechanical press operation. Initially corn and wheat flour is mixed with water and required quantity of colors and flavors are added. This dough is then fed to the mould of the cone making machine. The press is operated and the molded cones are baked separately and packed.

### **Some important points to remember during dough preparation:**

The wafer quality depends on the accuracy of the dough, particularly as far as weighing and mixing are concerned. In the course of the whole mixing process, the consistency changes due to material dissolving and swelling processes, gluten development and reactions with other raw material.

The important process during mixing is dissolving and swelling of the flour components. This is decisive for the quality of the baking process and the wafer sheet and for the energy demand during baking; the water added during dough preparation has to be vaporized again during baking. When a certain consistency is reached, the mixing process is finished, particularly when a uniform mixing of all ingredients allows for a smooth flow of the dough on the baking plates/cone baking dies.

Leave the dough for 5 minutes, and to pass it through a sieve afterwards in order to hold back the particles, which have not dissolved completely. The dough will swell again. If flour with higher level of coarsely ground grain is used, the dough should be left for about 10 minutes. The longer the dough can rest; the better will be its flow.

## **MANPOWER REQUIREMENT:**

The enterprise requires 10 employees as detailed below:

### LIST OF MACHINERY REQUIRED:

A detail of important machinery is given below:

Sr. No.	Particulars	Qty	Rate	Value
				(in Lacs)
1	Automatic ice cream cone manufacturing machine which includes Sifter, dough kneader, Cone making machine automatic, sugar pulverize, weighing scales, etc.	1	7,00,000/-	7.00
2	Lab Equipments		50,000/-	0.50
3	sub-total Plant & Machinery		50,000/-	<b>0.50</b>
				<b>8.00</b>

### FINANCIAL ASPECTS:

**PROJECTED BALANCE SHEET**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>SOURCES OF FUND</u></b>					
Capital Account	2.16	2.16	2.16	2.16	2.16
Retained Profit	8.38	18.99	30.98	45.41	62.16
Term Loan	11.25	8.44	5.63	2.81	0.31
Cash Credit	8.20	8.20	8.20	8.20	8.20
Sundry Creditors	0.93	1.09	1.24	1.40	1.55
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
<b>TOTAL :</b>	<b>31.28</b>	<b>39.27</b>	<b>48.64</b>	<b>60.46</b>	<b>74.90</b>
<b><u>APPLICATION OF FUND</u></b>					
<b>Fixed Assets ( Gross)</b>	12.00	12.00	12.00	12.00	12.00
Gross Dep.	1.58	2.96	4.15	5.18	6.07
Net Fixed Assets	10.43	9.04	7.85	6.82	5.93
<b>Current Assets</b>					
Sundry Debtors	3.28	4.00	4.58	5.16	5.73
Stock in Hand	6.75	7.88	9.01	10.13	11.26
Cash and Bank	8.32	15.59	24.18	35.02	48.32
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
<b>TOTAL :</b>	<b>31.28</b>	<b>39.27</b>	<b>48.64</b>	<b>60.46</b>	<b>74.90</b>
	-	-	-	-	-

**PROJECTED CASH FLOW STATEMENT**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>SOURCES OF FUND</u></b>					
Share Capital	2.16	-			
Reserve & Surplus	9.31	11.79	14.99	18.04	20.93
Depriciation & Exp. W/off	1.58	1.38	1.19	1.03	0.89
Increase in Cash Credit	8.20	-	-	-	-
Increase In Term Loan	11.25	-	-	-	-
Increase in Creditors	0.93	0.16	0.16	0.16	0.16
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
<b>TOTAL :</b>	<b>33.79</b>	<b>13.36</b>	<b>16.37</b>	<b>19.27</b>	<b>22.03</b>
<b><u>APPLICATION OF FUND</u></b>					
Increase in Fixed Assets	12.00	-	-	-	-
Increase in Stock	6.75	1.13	1.13	1.13	1.13
Increase in Debtors	3.28	0.72	0.58	0.58	0.58
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	2.81	2.81	2.81	2.51
Taxation	0.93	1.18	3.00	3.61	4.19
<b>TOTAL :</b>	<b>25.47</b>	<b>6.09</b>	<b>7.79</b>	<b>8.42</b>	<b>8.73</b>
Opening Cash & Bank Balance	-	8.32	15.59	24.18	35.02
Add : Surplus	8.32	7.27	8.59	10.84	13.30
Closing Cash & Bank Balance	<b>8.32</b>	<b>15.59</b>	<b>24.18</b>	<b>35.02</b>	<b>48.32</b>



**PROJECTED PROFITABILITY STATEMENT**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>A) SALES</u></b>					
Gross Sale	65.66	80.06	91.58	103.10	114.62
<b>Total (A)</b>	<b>65.66</b>	<b>80.06</b>	<b>91.58</b>	<b>103.10</b>	<b>114.62</b>
<b><u>B) COST OF SALES</u></b>					
Raw Mateiral Consumed	39.90	46.55	53.20	59.85	66.50
Elecricity Expenses	0.43	0.50	0.57	0.64	0.72
Repair & Maintenance	-	0.80	0.92	1.03	1.15
Labour & Wages	5.54	6.10	6.71	7.38	8.12
Depreciation	1.58	1.38	1.19	1.03	0.89
Consumables,packaging and Other Expenses	3.28	4.00	4.58	5.16	5.73
<b>Cost of Production</b>	<b>50.73</b>	<b>59.34</b>	<b>67.17</b>	<b>75.09</b>	<b>83.10</b>
<b>Add: Opening Stock /WIP</b>	<b>-</b>	<b>2.76</b>	<b>3.23</b>	<b>3.69</b>	<b>4.15</b>
<b>Less: Closing Stock /WIP</b>	<b>2.76</b>	<b>3.23</b>	<b>3.69</b>	<b>4.15</b>	<b>4.61</b>
Cost of Sales (B)	47.97	58.88	66.71	74.63	82.64
<b>C) GROSS PROFIT (A-B)</b>	<b>17.70</b>	<b>21.19</b>	<b>24.88</b>	<b>28.47</b>	<b>31.98</b>
	<b>27%</b>	<b>26%</b>	<b>27%</b>	<b>28%</b>	<b>28%</b>
D) Bank Interest (Term Loan )	0.97	1.17	0.85	0.53	0.21
Bank Interest ( C.C. Limit )	0.82	0.82	0.82	0.82	0.82
E) Salary to Staff	5.28	5.81	6.39	7.03	7.73
F) Selling & Adm Expenses Exp.	1.31	1.60	1.83	2.06	2.29
<b>TOTAL (D+E)</b>	<b>8.38</b>	<b>9.40</b>	<b>9.89</b>	<b>10.43</b>	<b>11.05</b>
H) NET PROFIT	9.31	11.79	14.99	18.04	20.93
I) Taxation	0.93	1.18	3.00	3.61	4.19
J) PROFIT (After Tax)	8.38	10.61	11.99	14.43	16.75

**COMPUTATION OF MANUFACTURING OF ICE CREAM CONE**

Items to be Manufactured

Ice cream Cone

Manufacturing Capacity per day	-	48,000.00	cones
	-		
No. of Working Hour		8	
No of Working Days per month		25	
No. of Working Day per annum		300	
Total Production per Annum		1,44,00,000.00	cones
Year		Capacity	cones
		Utilisation	
IST YEAR		60%	86,40,000
IIND YEAR		70%	1,00,80,000
IIIRD YEAR		80%	1,15,20,000
IVTH YEAR		90%	1,29,60,000
VTH YEAR		100%	1,44,00,000

**COMPUTATION OF RAW MATERIAL**

Item Name		Quantity of Raw Material MT	Recovery	Unit Rate of /MT	Total Cost Per Annum (100%)
Wheat corn flours sugar etc	100%	200.00	95%	35,000.00	66.50
Total (Rounded off in lacs)					66.50
Annual Consumption cost	( In Lacs)				66.50

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	60%	39.90
IIND YEAR	70%	46.55
IIIRD YEAR	80%	53.20
IVTH YEAR	90%	59.85
VTH YEAR	100%	66.50

**COMPUTATION OF CLOSING STOCK & WORKING CAPITAL**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>Finished Goods</u></b>					
(15 Days requirement)	2.76	3.23	3.69	4.15	4.61
<b><u>Raw Material</u></b>					
(30 Days requirement)	3.99	4.66	5.32	5.99	6.65
<b>Closing Stock</b>	<b>6.75</b>	<b>7.88</b>	<b>9.01</b>	<b>10.13</b>	<b>11.26</b>

**COMPUTATION OF WORKING CAPITAL REQUIREMENT**

<b>Particulars</b>			<b>Total</b>
			<b>Amount</b>
Stock in Hand			6.75
Sundry Debtors			3.28
		Total	10.04
Sundry Creditors			0.93
Working Capital Requirement			<b>9.11</b>
Margin			0.91
Working Capital Finance			<b>8.20</b>

**BREAK UP OF LABOUR**

Particulars	Wages	No of	Total
	Per Month	Employees	Salary
Skilled Worker	9,000.00	2	18,000.00
Unskilled Worker	6,000.00	4	24,000.00
			42,000.00
Add: 10% Fringe Benefit			4,200.00
Total Labour Cost Per Month			46,200.00
Total Labour Cost for the year ( In Rs. Lakhs)		6	5.54

**BREAK UP OF SALARY**

Particulars	Salary	No of	Total
	Per Month	Employees	Salary
Manager	12,000.00	1	12,000.00
Accountant	8,000.00	1	8,000.00
Sales	10,000.00	2	20,000.00
Total Salary Per Month			40,000.00
Add: 10% Fringe Benefit			4,000.00
Total Salary for the month			44,000.00
Total Salary for the year ( In Rs. Lakhs)		4	5.28

**COMPUTATION OF DEPRECIATION**

Description	Land	Building/shed	Plant & Machinery	Furniture	TOTAL
Rate of Depreciation		<b>10.00%</b>	<b>15.00%</b>	<b>10.00%</b>	
<b>Opening Balance</b>	Leased	-	-	-	-
Addition	-	3.50	8.00	0.50	12.00
	-	3.50	8.00	0.50	12.00
Less : Depreciation	-	0.35	1.20	0.03	1.58
WDV at end of Ist year	-	3.15	6.80	0.48	10.43
Additions During The Year	-	-	-	-	-
	-	3.15	6.80	0.48	10.43
Less : Depreciation	-	0.32	1.02	0.05	1.38
WDV at end of IIInd Year	-	2.84	5.78	0.43	9.04
Additions During The Year	-	-	-	-	-
	-	2.84	5.78	0.43	9.04
Less : Depreciation	-	0.28	0.87	0.04	1.19
WDV at end of IIIrd year	-	2.55	4.91	0.38	7.85
Additions During The Year	-	-	-	-	-
	-	2.55	4.91	0.38	7.85
Less : Depreciation	-	0.26	0.74	0.04	1.03
WDV at end of IV year	-	2.30	4.18	0.35	6.82
Additions During The Year	-	-	-	-	-
	-	2.30	4.18	0.35	6.82
Less : Depreciation	-	0.23	0.63	0.03	0.89
WDV at end of Vth year	-	2.07	3.55	0.31	5.93

**REPAYMENT SCHEDULE OF TERM LOAN**

11.5%

<b>Year</b>	<b>Particulars</b>	<b>Amount</b>	<b>Addition</b>	<b>Total</b>	<b>Interest</b>	<b>Repayment</b>	<b>CI Balance</b>
<b>IST YEAR</b>	Opening Balance						
	Ist Quarter	-	11.25	11.25	-	-	11.25
	IInd Quarter	11.25	-	11.25	0.32	-	11.25
	IIIrd Quarter	11.25	-	11.25	0.32	-	11.25
	Ivth Quarter	11.25	-	11.25	0.32	-	11.25
					0.97	-	
<b>IIND YEAR</b>	Opening Balance						
	Ist Quarter	11.25	-	11.25	0.32	0.70	10.55
	IInd Quarter	10.55	-	10.55	0.30	0.70	9.84
	IIIrd Quarter	9.84	-	9.84	0.28	0.70	9.14
	Ivth Quarter	9.14		9.14	0.26	0.70	8.44
					1.17	2.81	
<b>IIIRD YEAR</b>	Opening Balance						
	Ist Quarter	8.44	-	8.44	0.24	0.70	7.73
	IInd Quarter	7.73	-	7.73	0.22	0.70	7.03
	IIIrd Quarter	7.03	-	7.03	0.20	0.70	6.33
	Ivth Quarter	6.33		6.33	0.18	0.70	5.63
					0.85	2.81	
<b>IVTH YEAR</b>	Opening Balance						
	Ist Quarter	5.63	-	5.63	0.16	0.70	4.92
	IInd Quarter	4.92	-	4.92	0.14	0.70	4.22
	IIIrd Quarter	4.22	-	4.22	0.12	0.70	3.52
	Ivth Quarter	3.52		3.52	0.10	0.70	2.81
					0.53	2.81	
<b>VTH YEAR</b>	Opening Balance						
	Ist Quarter	2.81	-	2.81	0.08	0.70	2.11
	IInd Quarter	2.11	-	2.11	0.06	0.70	1.41
	IIIrd Quarter	1.41	-	1.41	0.04	0.55	0.86
	Ivth Quarter	0.86		0.86	0.02	0.55	0.31
					0.21	2.51	

**CALCULATION OF D.S.C.R**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>CASH ACCRUALS</u></b>	9.96	11.99	13.18	15.46	17.64
Interest on Term Loan	0.97	1.17	0.85	0.53	0.21
Total	10.93	13.16	14.03	15.99	17.84
<b><u>REPAYMENT</u></b>					
Instalment of Term Loan	2.81	2.81	2.81	2.51	2.51
Interest on Term Loan	0.97	1.17	0.85	0.53	0.21
Total	3.78	3.98	3.66	3.03	2.71
<b>DEBT SERVICE COVERAGE RAT</b>	<b>2.89</b>	<b>3.30</b>	<b>3.83</b>	<b>5.27</b>	<b>6.58</b>
<b>AVERAGE D.S.C.R.</b>			<b>4.38</b>		

**COMPUTATION OF SALE**

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	4,32,000.00	5,04,000.00	5,76,000.00	6,48,000.00
Production	86,40,000.00	1,00,80,000.00	1,15,20,000.00	1,29,60,000.00	1,44,00,000.00
	86,40,000.00	1,05,12,000.00	1,20,24,000.00	1,35,36,000.00	1,50,48,000.00
Less : Closing Stock	4,32,000.00	5,04,000.00	5,76,000.00	6,48,000.00	7,20,000.00
Net Sale	82,08,000.00	1,00,08,000.00	1,14,48,000.00	1,28,88,000.00	1,43,28,000.00
Sale Price per MT	0.80	0.80	0.80	0.80	0.80
<b>Sale (in Lacs)</b>	<b>65.66</b>	<b>80.06</b>	<b>91.58</b>	<b>103.10</b>	<b>114.62</b>



**COMPUTATION OF ELECTRICITY****(A) POWER CONNECTION**

Total Working Hour per day	Hours	8	
Electric Load Required	HP	5	
Load Factor		0.7460	
Electricity Charges	per unit	8.00	
Total Working Days		300	
<b>Electricity Charges ( 8 Hrs Per day )</b>			<b>71,616.00</b>

Add : Minimim Charges (@ 10%)

**(B) D.G. SET**

No. of Working Days		300	days
No of Working Hours		-	Hour per day
Total no of Hour		-	
Diesel Consumption per Hour		8	
Total Consumption of Diesel		-	
Cost of Diesel		65.00	Rs. /Ltr
Total cost of Diesel		-	
Add : Lube Cost @15%		-	
Total		-	

Total cost of Power &amp; Fuel at 100%

0.72

Year	Capacity	Amount (in Lacs)
IST YEAR	60%	0.43
IIND YEAR	70%	0.50
IIIRD YEAR	80%	0.57
IVTH YEAR	90%	0.64
VTH YEAR	100%	0.72

### BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
<b>Net Sales &amp; Other Income</b>	65.66	80.06	91.58	103.10	114.62
Less : Op. WIP Goods	-	2.76	3.23	3.69	4.15
Add : Cl. WIP Goods	2.76	3.23	3.69	4.15	4.61
<b>Total Sales</b>	<b>68.43</b>	<b>80.52</b>	<b>92.04</b>	<b>103.56</b>	<b>115.08</b>
<b>Variable &amp; Semi Variable Exp.</b>					
Raw Material & Tax	39.90	46.55	53.20	59.85	66.50
Electricity Exp/Coal Consumption at 85%	0.37	0.43	0.49	0.55	0.61
Manufacturing Expenses 80%	2.63	3.84	4.40	4.95	5.50
Wages & Salary at 60%	6.49	7.14	7.86	8.64	9.51
Selling & administrative Expenses 80%	1.05	1.28	1.47	1.65	1.83
Intt. On Working Capital Loan	0.82	0.82	0.82	0.82	0.82
<b>Total Variable &amp; Semi Variable Exp</b>	<b>51.26</b>	<b>60.06</b>	<b>68.23</b>	<b>76.46</b>	<b>84.77</b>
<b>Contribution</b>	<b>17.17</b>	<b>20.46</b>	<b>23.82</b>	<b>27.10</b>	<b>30.31</b>
<b>Fixed &amp; Semi Fixed Expenses</b>					
Manufacturing Expenses 20%	0.66	0.96	1.10	1.24	1.38
Electricity Exp/Coal Consumption at 15%	0.06	0.08	0.09	0.10	0.11
Wages & Salary at 40%	4.33	4.76	5.24	5.76	6.34
Interest on Term Loan	0.97	1.17	0.85	0.53	0.21
Depreciation	1.58	1.38	1.19	1.03	0.89
Selling & administrative Expenses 20%	0.26	0.32	0.37	0.41	0.46
<b>Total Fixed Expenses</b>	<b>7.86</b>	<b>8.67</b>	<b>8.83</b>	<b>9.07</b>	<b>9.38</b>
<b>Capacity Utilization</b>	<b>60%</b>	<b>70%</b>	<b>80%</b>	<b>90%</b>	<b>100%</b>
<b>OPERATING PROFIT</b>	<b>9.31</b>	<b>11.79</b>	<b>14.99</b>	<b>18.04</b>	<b>20.93</b>
<b>BREAK EVEN POINT</b>	<b>27%</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>	<b>31%</b>
<b>BREAK EVEN SALES</b>	<b>31.32</b>	<b>34.14</b>	<b>34.13</b>	<b>34.64</b>	<b>35.60</b>

**PLANT & MACHINERY**

<b>PARTICULARS</b>	<b>QTY.</b>	<b>RATE</b>	<b>AMOUNT IN RS.</b>
Automatic ice cream cone manufacturing machine which includes Sifter, dough kneader, Cone making machine automatic, sugar pulverize, weighing scales,etc	1	7,00,000.00	7,00,000.00
Lab Equipments	1	50,000.00	50,000.00
Misc. Tools	LS	50,000.00	50,000.00
Total			8,00,000.00

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