The basic raw material for manufacturing Poha is paddy which is available in plenty. Poha is favourite diet and mainly used in breakfast. It is easy to prepare and digest. Many variety of dishes can be made out of poha. It is mainly a traditional activity with simple technology.

1 Name of the Product : Poha

2 Project Cost :
   a Capital Expenditure
      Land : Own
      Building Shed 500 Sq.ft : Rs. 100000.00
      Equipment : Rs. 100000.00
      (Poha M/c, Sieves, Bhatti, Packing m/c, drums etc.)
      Total Capital Expenditure Rs. 200000.00
   b Working Capital Rs. 43000.00

TOTAL PROJECT COST : Rs. 243000.00

3 Estimated Annual Production of Poha : (Value in ‘000)

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>Particulars</th>
<th>Capacity</th>
<th>Rate</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Poha</td>
<td>1000.00 Quadrant</td>
<td>859.00</td>
<td>859.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>1000.00</td>
<td>859.00</td>
<td>859.00</td>
</tr>
</tbody>
</table>

4 Raw Material : Rs. 600000.00

5 Lables and Packing Material : Rs. 20000.00

6 Wages (Skilled & Unskilled) : Rs. 50000.00
7 Salaries : Rs. 60000.00
8 Administrative Expenses : Rs. 15000.00
9 Overheads : Rs. 75000.00
10 Miscellaneous Expenses : Rs. 5000.00
11 Depreciation : Rs. 15000.00
12 Insurance : Rs. 2000.00
13 Interest (As per the PLR)
   a. C.E.Loan : Rs. 26000.00
   b. W.C.Loan : Rs. 5590.00
Total Interest : Rs. 31590.00
14 Working Capital Requirement :
   Fixed Cost : Rs. 108000.00
   Variable Cost : Rs. 750590.00
   Requirement of WC per Cycle : Rs. 42930.00
15 Estimated Cost Analysis

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Particulars</th>
<th>Capacity Utilization (Rs in ‘000)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>1</td>
<td>Fixed Cost</td>
<td>108.00</td>
</tr>
<tr>
<td>2</td>
<td>Variable Cost</td>
<td>751.00</td>
</tr>
<tr>
<td>3</td>
<td>Cost of Production</td>
<td>859.00</td>
</tr>
<tr>
<td>4</td>
<td>Projected Sales</td>
<td>1000.00</td>
</tr>
<tr>
<td>5</td>
<td>Gross Surplus</td>
<td>141.00</td>
</tr>
<tr>
<td>6</td>
<td>Expected Net Surplus</td>
<td>126.00</td>
</tr>
</tbody>
</table>

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