

# PROJECT REPORT

Of

## ROASTED PEANUTS

### PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **ROASTED PEANUTS 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.]



**Lucknow Office:** Sidhivinayak Building ,  
27/1/B, Gokhley Marg, Lucknow-226001

**Delhi Office :** Multi Disciplinary Training  
Centre, Gandhi Darshan Rajghat,  
New Delhi 110002

**Email :** [info@udyami.org.in](mailto:info@udyami.org.in)  
**Contact :** +91 7526000333, 444, 555

**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 : **Roasted Peanuts**
- 6 Name of the project / business activity propose d **Roasted Peanuts**
- 7 Cost of Project : Rs25.00lac
- 8 Means of Finance
- Term Loan Rs.13.59 Lacs
- KVIC Margin Money - As per Project Eligibility
- Own Capital Rs.2.5 Lacs
- Working Capital Rs.8.91 Lacs
- 9 Debt Service Coverage Ratio : 3.12
- 10 Pay Back Period : 5 Years
- 11 Project Implementation Period : 8 Months
- 12 Break Even Point : 36%
- 13 Employment : 10 Persons
- 14 Power Requirement : 7.00 HP
- 15 Major Raw materials : Groundnuts
- 16 Estimated Annual Sales Turnover : 102.60 Lacs
- 16 Detailed Cost of Project & Means of Finance

**COST OF PROJECT**

(Rs. In Lacs)

Particulars	Amount
Land	Rented/Owned
Building & Civil Work (2000 Sq Ft)	3.50
Plant & Machinery	10.45
Furniture & Fixtures	0.65
Pre-operative Expenses	0.50
Working Capital Requirement	9.90
<b>Total</b>	<b>25.00</b>

**MEANS OF FINANCE**

Particulars	Amount
Own Contribution @10%	2.50
Term Loan	13.59
Workign Capital Finance	8.91
<b>Total</b>	<b>25.00</b>

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

# PROJECT REPORT ON ROASTED PEANUTS



## **INTRODUCTION:**

Peanuts and other nuts are widely used across India as well as in various countries for using in various food preparations and also consumed directly with simple processing as they contain huge amount of nutrition. Nuts are processed and roasted and sometimes flavoring process can be done for other uses.

## **PRODUCT & ITS APPLICATION:**

Roasted and flavored nuts are heavily used in single varieties. Cashew, peanuts and almonds are also used in mixes as are pecans, brazil nuts, filberts or hazelnuts and macadamia nuts. Many nutritionists believe nuts are healthy. Nuts have no cholesterol, they contain mono-unsaturated and/or polyunsaturated fats, are rich in fibre, and contain vitamin E. Eating nuts, therefore, may help prevent heart disease. Other benefits of nut consumption include boost of immune system, reduce high blood pressure, fight osteoporosis, and keep nerves and muscles healthy and also beneficial to the nervous system and skin.

## **INDUSTRY LOOKOUT AND TRENDS**

The wide application of peanuts in the food industry is considered as a major driver for peanuts market. Peanuts are widely used for the extraction of oils and peanut flour. The processing of peanuts and its high consumption as snacks also has a positive impact on its market growth. The high nutrient value of peanuts makes its consumption more popular amongst the health conscious consumers. Shift in consumption pattern and adoption of healthy lifestyle has supported the positive

growth of peanuts market. However, peanut is also listed as one of the major allergens due to which its consumption is restricted only amongst the consumers who do not have peanut allergy.

On the basis of peanuts form, raw form is found to hold a major share and is calculated to increase at high rate globally based on the oil and flour extracted from the raw form of peanuts. However, the convenience usage of the powder form is supporting the increased demand of the product from consumer's side. The application of peanut in extraction of peanut oil is found to hold a major share on a global level. Amongst the distribution channels for the sale of peanuts, hypermarket and supermarket's share is projected to increase at a high rate.

Peanut is a potential crop used for the manufacturing of peanut oil, spreads and is often used directly for culinary propose and direct consumption. Peanuts are a rich source of poly unsaturated fatty-acids and hence have a wide application in food industries for the health benefits it imparts. The by-products after peanut processing are also considered to be of industrial use. Peanuts are rich in energy and are a good source of nutrients, minerals, antioxidants and vitamins that are essential for maintaining a healthy body. They are also known to be a rich source of dietary proteins and hence are popularly used amongst the consumers.

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

Flavored and roasted nuts are heavily used in daily routine and across various industries like peanut butter, nut based chocolates, sweets, and as intermediate to many other food products. There is a growing demand of pure/unadulterated roasted and flavored nuts from the customers who are increasingly informed these days. With various food standards such as FSSAI, FSMS, ISI and ISO standards implementation, there can be huge market growth for manufacturer.

#### **RAW MATERIAL REQUIREMENTS:**

Various nuts in raw form are basic raw material for this manufacturing setup. For roasting and flavoring, oil, salt, *masala*, pepper and other flavors are needed. Food grade packaging of paper and HDPE with inner liner is required. Cardboard boxes for packing of seasoning in bunch are required.

#### **MANUFACTURING PROCESS:**

Raw nuts are first cleaned before feeding into main process. Cleaned nuts are then roasted, cooled and blanched. Then after, inspection of quality of roasting is done and nuts are sorted which go into feed tank, the feed here can be controlled by operator. They are after roasted with oil and coating has been done. After these,

process flow is cooling, glazing, salting, seasoning for flavors. Flavored and roasted nuts are then packed in food grade packaging.

### **STATUTORY / GOVERNMENT APPROVALS**

The Ministry of Food Processing Industries has been operating several plan schemes for the development of processed food sector in the country during the 10th Plan. One of the schemes relates to the Technology Up-gradation/ Establishment/ Modernization of food processing industries.

The Indian food processing industry is regulated by several laws which govern the aspects of sanitation, licensing and other necessary permits that are required to start up and run a food business. The legislation that dealt with food safety in India was the Prevention of Food Adulteration Act, 1954 (hereinafter referred to as "**PFA**"). The PFA had been in place for over five decades and there was a need for change due to varied reasons which include the changing requirements of our food industry. The act brought into force in place of the PFA is the Food Safety and Standards Act, 2006 (hereinafter referred to as "**FSSA**") that overrides all other food related laws.

FSSA initiates harmonization of India's food regulations as per international standards. It establishes a new national regulatory body, the Food Safety and Standards Authority of India (hereinafter referred to as "**FSSAI**"), to develop science based standards for food and to regulate and monitor the manufacture, processing, storage, distribution, sale and import of food so as to ensure the availability of safe and wholesome food for human consumption. Entrepreneur may contact State Pollution Control Board where ever it is applicable.

All food imports will therefore be subject to the provisions of the FSSA and rules and regulations which as notified by the Government on 5th of August 2011 will be applicable.

Key Regulations of FSSA

A. Packaging and Labeling

B. Signage and Customer Notices

C. Licensing Registration and Health and Sanitary Permits

### **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	2.50	2.50	2.50	2.50	2.50
Retained Profit	6.38	13.97	23.08	34.41	47.83
Term Loan	13.59	10.19	6.80	3.40	0.60
Cash Credit	8.91	8.91	8.91	8.91	8.91
Sundry Creditors	1.89	2.21	2.52	2.84	3.15
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
<b>TOTAL :</b>	<b>33.63</b>	<b>38.18</b>	<b>44.24</b>	<b>52.53</b>	<b>63.51</b>
<b><u>APPLICATION OF FUND</u></b>					
<b>Fixed Assets (Gross)</b>	14.60	14.60	14.60	14.60	14.60
Gross Dep.	1.95	3.66	5.13	6.40	7.49
Net Fixed Assets	12.65	10.94	9.47	8.20	7.11
<b>Current Assets</b>					
Sundry Debtors	3.42	4.17	4.77	5.37	5.97
Stock in Hand	8.37	9.77	11.16	12.56	13.95
Cash and Bank	6.69	10.55	15.81	23.07	32.83
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
<b>TOTAL :</b>	<b>33.63</b>	<b>38.18</b>	<b>44.24</b>	<b>52.53</b>	<b>63.51</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	2.50	-			
Reserve & Surplus	6.38	8.44	11.38	14.16	16.78
Depreciation & Exp. W/off	1.95	1.71	1.47	1.27	1.09
Increase in Cash Credit	8.91	-	-	-	-
Increase In Term Loan	13.59	-	-	-	-
Increase in Creditors	1.89	0.32	0.32	0.32	0.32
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
<b>TOTAL :</b>	<b>35.58</b>	<b>10.50</b>	<b>13.20</b>	<b>15.79</b>	<b>18.23</b>
<b><u>APPLICATION OF FUND</u></b>					
Increase in Fixed Assets	14.60	-	-	-	-
Increase in Stock	8.37	1.40	1.40	1.40	1.40
Increase in Debtors	3.42	0.75	0.60	0.60	0.60
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	3.40	3.40	3.40	2.80
Taxation	-	0.84	2.28	2.83	3.36
<b>TOTAL :</b>	<b>28.89</b>	<b>6.64</b>	<b>7.94</b>	<b>8.53</b>	<b>8.48</b>
Opening Cash & Bank Balance	-	6.69	10.55	15.81	23.07
Add : Surplus	6.69	3.86	5.26	7.26	9.75
Closing Cash & Bank Balance	<b>6.69</b>	<b>10.55</b>	<b>15.81</b>	<b>23.07</b>	<b>32.83</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	102.60	125.10	143.10	161.10	179.10
<b>Total (A)</b>	<b>102.60</b>	<b>125.10</b>	<b>143.10</b>	<b>161.10</b>	<b>179.10</b>
<b><u>B) COST OF SALES</u></b>					
Raw Mateiral Consumed	81.00	94.50	108.00	121.50	135.00
Elecricity Expenses	0.60	0.70	0.80	0.90	1.00
Repair & Maintenance	-	1.25	1.43	1.61	1.79
Labour & Wages	5.54	6.10	6.71	7.38	8.12
Depriciation	1.95	1.71	1.47	1.27	1.09
Consumables and Other Expense	2.05	2.50	2.86	3.22	3.58
<b>Cost of Production</b>	<b>91.15</b>	<b>106.76</b>	<b>121.27</b>	<b>135.88</b>	<b>150.59</b>
<b>Add: Opening Stock /WIP</b>	<b>-</b>	<b>4.32</b>	<b>5.04</b>	<b>5.76</b>	<b>6.48</b>
<b>Less: Closing Stock /WIP</b>	<b>4.32</b>	<b>5.04</b>	<b>5.76</b>	<b>6.48</b>	<b>7.20</b>
Cost of Sales (B)	86.83	106.04	120.55	135.16	149.87
<b>C) GROSS PROFIT (A-B)</b>	<b>15.77</b>	<b>19.06</b>	<b>22.55</b>	<b>25.94</b>	<b>29.23</b>
	<b>15%</b>	<b>15%</b>	<b>16%</b>	<b>16%</b>	<b>16%</b>
D) Bank Interest (Term Loan )	1.17	1.42	1.03	0.63	0.25
Bank Interest ( C.C. Limit )	0.89	0.89	0.89	0.89	0.89
E) Salary to Staff	5.28	5.81	6.39	7.03	7.73
F) Selling & Adm Expenses Exp.	2.05	2.50	2.86	3.22	3.58
<b>TOTAL (D+E)</b>	<b>9.40</b>	<b>10.62</b>	<b>11.17</b>	<b>11.78</b>	<b>12.46</b>
H) NET PROFIT	6.38	8.44	11.38	14.16	16.78
I) Taxation	-	0.84	2.28	2.83	3.36
J) PROFIT (After Tax)	6.38	7.60	9.10	11.33	13.42



**COMPUTATION OF MANUFACTURING OF ROASTED PEANUTS**

Items to be Manufactured

Roasted Peanuts

Manufacturing Capacity per day	-	0.50	MT
	-		
No. of Working Hour		8	
No of Working Days per month		25	
No. of Working Day per annum		300	
Total Production per Annum		150.00	MT
Year		Capacity	MT
		Utilisation	
IST YEAR		60%	90
IIND YEAR		70%	105
IIIRD YEAR		80%	120
IVTH YEAR		90%	135
VTH YEAR		100%	150

**COMPUTATION OF RAW MATERIAL**

Item Name		Quantity of Raw Material MT	Recovery	Unit Rate of /MT	Total Cost Per Annum (100%)
Groundnuts	100%	150.00	90%	90,000.00	135.00
Total (Rounded off in lacs)					135.00
Annual Consumption cost	( In Lacs)				135.00

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	60%	81.00
IIND YEAR	70%	94.50
IIIRD YEAR	80%	108.00
IVTH YEAR	90%	121.50
VTH YEAR	100%	135.00

**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)	4.32	5.04	5.76	6.48	7.20
<b><u>Raw Material</u></b>					
(15 Days requirement)	4.05	4.73	5.40	6.08	6.75
<b>Closing Stock</b>	<b>8.37</b>	<b>9.77</b>	<b>11.16</b>	<b>12.56</b>	<b>13.95</b>

**COMPUTATION OF WORKING CAPITAL REQUIREMENT**

<b>Particulars</b>			<b>Total</b>
			<b>Amount</b>
Stock in Hand			8.37
Sundry Debtors			3.42
		Total	11.79
Sundry Creditors			1.89
Working Capital Requirement			<b>9.90</b>
Margin			0.99
Working Capital Finance			<b>8.91</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	10.45	0.65	14.60
	-	3.50	10.45	0.65	14.60
Less : Depreciation	-	0.35	1.57	0.03	1.95
WDV at end of Ist year	-	3.15	8.88	0.62	12.65
Additions During The Year	-	-	-	-	-
	-	3.15	8.88	0.62	12.65
Less : Depreciation	-	0.32	1.33	0.06	1.71
WDV at end of IIInd Year	-	2.84	7.55	0.56	10.94
Additions During The Year	-	-	-	-	-
	-	2.84	7.55	0.56	10.94
Less : Depreciation	-	0.28	1.13	0.06	1.47
WDV at end of IIIrd year	-	2.55	6.42	0.50	9.47
Additions During The Year	-	-	-	-	-
	-	2.55	6.42	0.50	9.47
Less : Depreciation	-	0.26	0.96	0.05	1.27
WDV at end of IV year	-	2.30	5.45	0.45	8.20
Additions During The Year	-	-	-	-	-
	-	2.30	5.45	0.45	8.20
Less : Depreciation	-	0.23	0.82	0.05	1.09
WDV at end of Vth year	-	2.07	4.64	0.41	7.11

**REPAYMENT SCHEDULE OF TERM LOAN**

11.5%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	CI Balance
<b>IST YEAR</b>	Opening Balance						
	Ist Quarter	-	13.59	13.59	-	-	13.59
	Iind Quarter	13.59	-	13.59	0.39	-	13.59
	IIIrd Quarter	13.59	-	13.59	0.39	-	13.59
	Ivth Quarter	13.59	-	13.59	0.39	-	13.59
					1.17	-	
<b>IIND YEAR</b>	Opening Balance						
	Ist Quarter	13.59	-	13.59	0.39	0.85	12.74
	Iind Quarter	12.74	-	12.74	0.37	0.85	11.89
	IIIrd Quarter	11.89	-	11.89	0.34	0.85	11.04
	Ivth Quarter	11.04		11.04	0.32	0.85	10.19
					1.42	3.40	
<b>IIIRD YEAR</b>	Opening Balance						
	Ist Quarter	10.19	-	10.19	0.29	0.85	9.34
	Iind Quarter	9.34	-	9.34	0.27	0.85	8.49
	IIIrd Quarter	8.49	-	8.49	0.24	0.85	7.64
	Ivth Quarter	7.64		7.64	0.22	0.85	6.80
					1.03	3.40	
<b>IVTH YEAR</b>	Opening Balance						
	Ist Quarter	6.80	-	6.80	0.20	0.85	5.95
	Iind Quarter	5.95	-	5.95	0.17	0.85	5.10
	IIIrd Quarter	5.10	-	5.10	0.15	0.85	4.25
	Ivth Quarter	4.25		4.25	0.12	0.85	3.40
					0.63	3.40	
<b>VTH YEAR</b>	Opening Balance						
	Ist Quarter	3.40	-	3.40	0.10	0.85	2.55
	Iind Quarter	2.55	-	2.55	0.07	0.85	1.70
	IIIrd Quarter	1.70	-	1.70	0.05	0.55	1.15
	Ivth Quarter	1.15		1.15	0.03	0.55	0.60
					0.25	2.80	

**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>	8.33	9.31	10.57	12.60	14.52
Interest on Term Loan	1.17	1.42	1.03	0.63	0.25
Total	9.50	10.72	11.60	13.23	14.77
<b><u>REPAYMENT</u></b>					
Instalment of Term Loan	3.40	3.40	3.40	2.80	2.80
Interest on Term Loan	1.17	1.42	1.03	0.63	0.25
Total	4.57	4.81	4.42	3.43	3.05
<b>DEBT SERVICE COVERAGE R</b>	<b>2.08</b>	<b>2.23</b>	<b>2.62</b>	<b>3.85</b>	<b>4.84</b>
<b>AVERAGE D.S.C.R.</b>			<b>3.12</b>		

**COMPUTATION OF SALE**

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	4.50	5.25	6.00	6.75
Production	90.00	105.00	120.00	135.00	150.00
	90.00	109.50	125.25	141.00	156.75
Less : Closing Stock	4.50	5.25	6.00	6.75	7.50
Net Sale	85.50	104.25	119.25	134.25	149.25
Sale Price per MT	1,20,000.00	1,20,000.00	1,20,000.00	1,20,000.00	1,20,000.00
<b>Sale (in Lacs)</b>	<b>102.60</b>	<b>125.10</b>	<b>143.10</b>	<b>161.10</b>	<b>179.10</b>

**COMPUTATION OF ELECTRICITY**

<b>(A) POWER CONNECTION</b>				
Total Working Hour per day		Hours	8	
Electric Load Required		HP	7	
Load Factor			0.7460	
Electricity Charges		per unit	8.00	
Total Working Days			300	
<b>Electricity Charges ( 8 Hrs Per day )</b>				<b>#####</b>
Add : Minimim Charges (@ 10%)				
<b>(B) D.G. SET</b>				
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 & Fuel at 100%				1.00
Year		Capacity		Amount (in Lacs)
IST YEAR		60%		0.60
IIND YEAR		70%		0.70
IIIRD YEAR		80%		0.80
IVTH YEAR		90%		0.90
VTH YEAR		100%		1.00



### BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
<b>Net Sales &amp; Other Income</b>	102.60	125.10	143.10	161.10	179.10
Less : Op. WIP Goods	-	4.32	5.04	5.76	6.48
Add : Cl. WIP Goods	4.32	5.04	5.76	6.48	7.20
<b>Total Sales</b>	<b>106.92</b>	<b>125.82</b>	<b>143.82</b>	<b>161.82</b>	<b>179.82</b>
<b>Variable &amp; Semi Variable Exp.</b>					
Raw Material & Tax	81.00	94.50	108.00	121.50	135.00
Electricity Exp/Coal Consumption at 85%	0.51	0.60	0.68	0.77	0.85
Manufacturing Expenses 80%	1.64	3.00	3.43	3.87	4.30
Wages & Salary at 60%	6.49	7.14	7.86	8.64	9.51
Selling & administrative Expenses 80%	1.64	2.00	2.29	2.58	2.87
Intt. On Working Capital Loan	0.89	0.89	0.89	0.89	0.89
<b>Total Variable &amp; Semi Variable Exp</b>	<b>92.18</b>	<b>108.14</b>	<b>123.16</b>	<b>138.25</b>	<b>153.42</b>
<b>Contribution</b>	<b>14.74</b>	<b>17.68</b>	<b>20.66</b>	<b>23.57</b>	<b>26.40</b>
<b>Fixed &amp; Semi Fixed Expenses</b>					
Manufacturing Expenses 20%	0.41	0.75	0.86	0.97	1.07
Electricity Exp/Coal Consumption at 15%	0.09	0.11	0.12	0.14	0.15
Wages & Salary at 40%	4.33	4.76	5.24	5.76	6.34
Interest on Term Loan	1.17	1.42	1.03	0.63	0.25
Depreciation	1.95	1.71	1.47	1.27	1.09
Selling & administrative Expenses 20%	0.41	0.50	0.57	0.64	0.72
<b>Total Fixed Expenses</b>	<b>8.36</b>	<b>9.24</b>	<b>9.29</b>	<b>9.41</b>	<b>9.63</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>6.38</b>	<b>8.44</b>	<b>11.38</b>	<b>14.16</b>	<b>16.78</b>
<b>BREAK EVEN POINT</b>	<b>34%</b>	<b>37%</b>	<b>36%</b>	<b>36%</b>	<b>36%</b>
<b>BREAK EVEN SALES</b>	<b>60.66</b>	<b>65.77</b>	<b>64.64</b>	<b>64.61</b>	<b>65.56</b>

**PLANT & MACHINERY**

<b>PARTICULARS</b>	<b>QTY.</b>	<b>RATE</b>	<b>AMOUNT IN RS.</b>
Cutting Machine	1	135000.00	135000.00
Roasting/Flavouring Machine	1	105000.00	105000.00
Dryer	1	140000.00	140000.00
Conveyor Belt	1	150000.00	150000.00
Separator and Peeling Machine	1	165000.00	165000.00
Packing, Filling and Sealing Machine	1	200000.00	200000.00
Weighing Scale	2	10000.00	20000.00
Material Handling Equipment	LS	80,000.00	80,000.00
Misc. Tools	LS	50,000.00	50,000.00
Total			10,45,000.00

## **DISCLAIMER**

The views expressed in this Project Report are advisory in nature. SAMADHAN assume no financial liability to anyone using the content for any purpose. All the materials and content contained in Project report is for educational purpose and reflect the views of the industry which are drawn from various research material sources from internet, experts, suppliers and various other sources. The actual cost of the project or industry will have to be taken on case to case basis considering specific requirement of the project, capacity and type of plant and other specific factors/cost directly related to the implementation of project. It is intended for general guidance only and must not be considered a substitute for a competent legal advice provided by a licensed industry professional. SAMADHAN hereby disclaims any and all liability to any party for any direct, indirect, implied, punitive, special, incidental or other consequential damages arising directly or indirectly from any use of the Project Report Content, which is provided as is, and without warranties.