Besan is a product of all household. It is manufactured by pulverising pulses, mainly gram. The product should be Agmarked for assurance of its quality. It should be packed in good quality FoodGrade Polythene bags now be sold through the Apna Bazaar, Co-op. Society and private shops, where the people largely rely upon on the product. The simple technique for producing the product helps many people to take up the programme for their profitability.

1. Name of the Product : Besan

2. Project Cost

(a) Capital Expenditure

Land : Own

Building Shed 1500 Sq.ft. : Rs. 300000.00

Equipment : Rs. 300000.00

(Atta chaki, Pulveriser, Sieve with belt, utensils, Sealing M/c, weighing balance etc.)

Total Capital Expenditure : Rs. 600000.00

(b) Working Capital : Rs. 180000.00

TOTAL PROJECT COST : Rs. 780000.00

3. Estimated Annual Production of Besan (Value in 1000)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Particulars</th>
<th>Capacity</th>
<th>Rate</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Besan</td>
<td>299 Quintal</td>
<td>2400.00</td>
<td>718.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>299</td>
<td>2400.00</td>
<td>718.00</td>
</tr>
</tbody>
</table>

4. Raw Material : Rs. 100000.00

5. Labels and Packing Material : Rs. 50000.00

6. Wages (Skilled & Unskilled) : Rs. 246000.00

7. Salaries : Rs. 60000.00
8. Administrative Expenses : Rs. 20000.00
9. Overheads : Rs. 110000.00
10. Miscellaneous Expenses : Rs. 25000.00
11. Depreciation : Rs. 45000.00
12. Insurance : Rs. 6000.00
13. Interest (As per the PLR)
   (a) Capital Expenditure Loan : Rs. 78000.00
   (b) Working Capital Loan : Rs. 23400.00
   Total Interest : Rs. 101400.00
14. Working Capital Requirement
   Fixed Cost : Rs. 189000.00
   Variable Cost : Rs. 529400.00
   Requirement of Working Capital per Cycle : Rs. 179600.00
15. Estimated Cost Analysis

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>100%</th>
<th>60%</th>
<th>70%</th>
<th>80%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Fixed Cost</td>
<td>189.00</td>
<td>113.40</td>
<td>132.30</td>
<td>151.20</td>
</tr>
<tr>
<td>2.</td>
<td>Variable Cost</td>
<td>529.00</td>
<td>327.00</td>
<td>381.50</td>
<td>436.00</td>
</tr>
<tr>
<td>3.</td>
<td>Cost of Production</td>
<td>718.00</td>
<td>440.40</td>
<td>513.80</td>
<td>587.20</td>
</tr>
<tr>
<td>4.</td>
<td>Projected Sales</td>
<td>933.20</td>
<td>572.52</td>
<td>667.94</td>
<td>763.36</td>
</tr>
<tr>
<td>5.</td>
<td>Gross Surplus</td>
<td>215.20</td>
<td>132.12</td>
<td>154.14</td>
<td>176.16</td>
</tr>
<tr>
<td>6.</td>
<td>Expected Net Surplus</td>
<td>170.00</td>
<td>87.00</td>
<td>109.80</td>
<td>131.00</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 Capital Expenditure will be reduced.