Maize is one of the important commercial food grain in India. It is produced in most of the States in India and being consumed by large segment of people. Maize is processed for the manufacture of oil, flour, starch, liquid glucose, dextrose etc. Besides popcorn, maize is also use for the manufacture of corn flakes. Roasted corn flakes are generally used as break fast food with milk.

1. Name of the Product : Popcorn

2. Project Cost :

(a) Capital Expenditure

Land : Own

Building Shed 500 sq.ft. : Rs. 100000.00

Equipment : Rs. 165000.00
(Popcorn M/c, Pan, Mixer, Packing M/c etc.)

Total Capital Expenditure : Rs. 265000.00

(b) Working Capital : Rs. 163000.00

TOTAL PROJECT COST : Rs. 428000.00

3. Estimated Annual Production of Popcorn :

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Particulars</th>
<th>Capacity in Kg.</th>
<th>Rate</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Makka, Ghee, Salt etc</td>
<td>1090.00 Quintal</td>
<td>1500.00</td>
<td>1635.10</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>1090.00</td>
<td>1500.00</td>
<td>1635.10</td>
</tr>
</tbody>
</table>

4. Raw Material : Rs. 1200000.00

5. Labels and Packing Material : Rs. 50000.00

6. Wages (Skilled & Unskilled) : Rs. 60000.00

7. Salaries : Rs. 72000.00

8. Administrative Expenses : Rs. 40000.00
9. Overheads : Rs. 150000.00
10. Miscellaneous Expenses : Rs. 5000.00
11. Depreciation : Rs. 21500.00
12. Insurance : Rs. 2650.00
13. Interest (As per the PLR)
   (a) Capital Expenditure Loan : Rs. 34450.00
   (b) Working Capital Loan : Rs. 21190.00
Total Interest : Rs. 55640.00
14. Working Capital Requirement
   Fixed Cost : Rs. 154100.00
   Variable Cost : Rs. 1481190.00
   Requirement of Working Capital per Cycle : Rs. 163529.00

### 15. Estimated Cost Analysis

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Capacity Utilization (Rs. in 1000)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>1.</td>
<td>Fixed Cost</td>
<td>154.10</td>
</tr>
<tr>
<td>2.</td>
<td>Variable Cost</td>
<td>1481.00</td>
</tr>
<tr>
<td>3.</td>
<td>Cost of Production</td>
<td>1635.10</td>
</tr>
<tr>
<td>4.</td>
<td>Projected Sales</td>
<td>1750.00</td>
</tr>
<tr>
<td>5.</td>
<td>Gross Surplus</td>
<td>114.90</td>
</tr>
<tr>
<td>6.</td>
<td>Expected Net Surplus</td>
<td>93.00</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.