

Model Detailed Project Report

DALIA MANUFACTURING UNIT

Prepared by

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1. INTRODUCTION

Broken wheat or cracked wheat or couscous is made by milling whole raw wheat grains coarsely. Wheat is cleaned and husked and then processed to the required size. It is highly nutritious as it does not undergo



refining. Such cracked wheat has a large number of uses, especially as a dietary supplement. When broken wheat is cooked, it has a hearty, warm aroma and a delightful, grainy taste. It is slightly nutty and chewy.

Bulgur wheat is also made by cracking wheat kernels. Bulgur however is made kernels that are steamed and toasted before cracking, so they develop rich, nutty



flavor. Bulgur also requires minimal cooking, since it is already partially-cooked. Dalia is loaded with a range of health benefits. It has long been a part of the Indian cuisine since ages. Made with broken wheat, Dalia is easy to digest and is full of nutrition. It is high in fibre and is believed to be one of the best foods for weight loss. Dalia can be made in several ways and is one of the

healthiest options for breakfast/lunch and dinner. Here are some reasons why you should add Dalia to your diet. Broken wheat may be ground into coarse, medium or fine kernels.

2. MARKET POTENTIAL:

Dalia is a sweet dish used all over India known as “Lapsi”. It has high fiber content, which not only helps in keeping the digestive system healthy but also keeps the hunger at bay for a longer time.

Breakfast cereals is a growing market in India which was pegged at USD 283 million in 2017 with the promise of, double-digit growth over the next five years. Within this, hot cereals and muesli have been the fastest growing product categories in the recent past. Among hot cereals, Dalia has gained high acceptance and popularity; this can be attributed to the consumers’ awareness of the grain’s health benefits. India, being a large market with growing middle-income group and double-income households, holds great potential for the breakfast which in turn must provide healthy, convenient, and tasteful options.

3. PRODUCT DESCRIPTION

3.1 PRODUCT BENEFITS

- **Good for your muscles:** Yes, this nutritious diet works great for building muscles. Dalia is a rich source of proteins and if you are one of those who are looking to gain muscle mass, include Dalia in your diet. It is loaded with essential vitamins. Eat a bowl of Dalia and increase your protein intake.
- **Aids in weight loss:** Dalia contains high fibre content. It gives you a feeling of fullness and you do not indulge in over-eating. Include a bowl of Dalia as your morning meal. It will provide you essential nutrients and you will feel energetic throughout the day.
- **For diabetic patients:** For diabetics, Dalia acts as a great healer. It contains low glycemic index and complex carbohydrates. This ensures a slow and steady release of glucose into blood. Dalia keeps your blood sugar levels under control.

- The fibre content in Dalia helps in proper digestion and prevents constipation. It also improves the consistency of stool, which helps relieve constipation.
- Increases metabolism: This wholesome food is good for improving metabolism. It is a whole wheat product which enhances metabolism rate.
- Provides essential nutrients: By providing essential nutrition to our body, this food is a great source of magnesium.
- A good source of energy: It is a good source of energy. Eat it after an intense workout session and you will replenish your lost energy.

3.2 RAW MATERIAL

- Whole Wheat Grains are the raw material;
- Packaging material

3.3 MANUFACTURING PROCESS

- Grain delivery: Grain is delivered to mills by covered trucks and hopper railcars. The distance the grain has travelled varies greatly. In some cases, it has travelled hundreds of miles in a 110-car unit train. In other instances, it is being delivered from a local farm in the same county. Grain deliveries will frequently have gone through a number of aggregation steps prior to arriving at the mill (farmer, country elevator, terminal elevator etc.). The number of conveyances making deliveries of grain can vary depending on the time of year with more deliveries at harvest time.
- Cleaning the Wheat: The first milling steps involve equipment that separates grain from seeds and other grains, removes foreign materials that might have originated during the farmer's harvest such as metal, sticks, stones and straw; and scours the kernels of Wheat. Wheat is cleaned properly that is washed under

running water and subsequently softened in water for 5to6 hrs. After germination it is dried in sunlight.

- The flow of material from the feeding hopper is regulating by means of side handle easily to suit the load. Rotor runs in anti-clockwise direction.
- The beater passes just beneath the ratchet teeth liner fitted inside the top half of the crushing chamber, leaving a suitable gap between the liner teeth and the tips of the rotating beater.
- This cuts the material caught between the liner teeth like a sword with a scissors action at a 450/650 RPM.
- After the required size reduction, the material will pass through the screen fitted inside the lower discharge end of the grinding chamber.
- The air generated in the crushing chamber forces the powder to pass through the screen fitted at the bottom discharge end of the crushing chamber, into a filter attached to the delivery trough below. (When crushing wet-pulpy materials, the balloon should not be use)
- Packaging of Product: The packaging is carried out in a much simple process then milling, the wheat is fed to holding tank of the packaging machine, which simply seals one end of continuous packaging first, then it simply fills the packet as per required weight & seals the other end, generating the required packet.

Flow chart of Dalia Processing









4. PROJECT COMPONENTS

4.1 Land & Building

The approximate total area required for complete factory setup is 1000-1200 Sq. ft. approximately smooth production including storage area.

4.2 Plant & Machinery

Vibrating screen grain separator	This is a multipurpose machine widely used for pre cleaning of wheat milling, Dalia milling, maize milling, oil processing, animal feed production and other grain and separating and cleaning industries. By changing different sieves, this machine is capable of cleaning various materials such as wheat, corn, rice and oilseeds.	
Automatic Dalia Making Machine	Dalia making Machine are used for making Dalia from Wheat. It's available in different capacities starting from 50kg per hour to 500kg per hour.	

Dalia packaging machine	It is used for plastic packaging of Dalia in different volume (50 GM to 1 KG) according to suitability of market.	
Unloading Bin	These are large bins designed for unloading of grains & similar product; they are equipped with large rod mess to prevent big impurities from entering system.	
SS Storage Tanks	It's a simple tank designed to hold required product.	
Silos	These equipment's are class of storage equipment's which are specifically designed for dry grain raw material of small granule composition. Usually used to store grains but can also be used to store cement & aggregate.	

Note: Approx. Total Machinery cost shall be Rs 12.50 lakhs including equipment's but excluding GST and Transportation Cost.

4.3 Power Requirement

The borrower shall require power load of 7 KW which shall be applied with Power Corporation.

4.4 Manpower Requirement

14 Manpower are required for the Dalia Manufacturing Business.

Includes:

1 Plant Operator

1 Supervisor

2 Skilled Labour

4 Unskilled Labour

1 Manager

2 Administrative Staffs

1 Accountant

5. FINANCIALS

5.1 Cost of Project

COST OF PROJECT	
	(in Lacs)
PARTICULARS	Amount
Land & Building	Owned/Rented
Plant & Machinery	18.25
Miscellaneous Assets	0.75
Working capital	6.11
Total	25.11

5.2 Means of Finance

MEANS OF FINANCE	
PARTICULARS	AMOUNT
Own Contribution (min 10%)	2.51
Subsidy @35% (Max. Rs 10 Lac)	6.65
Term Loan @ 55%	10.45
Working Capital (bank Finance)	5.50
Total	25.11

5.3 Projected Balance Sheet

PROJECTED BALANCE SHEET						(in Lacs)
PARTICULARS	1st year	2nd year	3rd year	4th year	5th year	
<u>Liabilities</u>						
Capital						
opening balance		8.77	9.20	11.36	13.16	
Add:- Own Capital	2.51					
Add:- Retained Profit	1.60	4.44	7.16	9.80	12.41	
Less:- Drawings	2.00	4.00	5.00	8.00	10.00	
Subsidy/grant	6.65					
Closing Balance	8.77	9.20	11.36	13.16	15.57	
Term Loan	9.29	6.97	4.64	2.32	-	
Working Capital Limit	5.50	5.50	5.50	5.50	5.50	
Sundry Creditors	1.01	1.17	1.34	1.53	1.72	
TOTAL :	24.56	22.84	22.85	22.51	22.79	
<u>Assets</u>						
Fixed Assets (Gross)	19.00	19.00	19.00	19.00	19.00	
Gross Dep.	2.81	5.21	7.25	8.98	10.46	
Net Fixed Assets	16.19	13.79	11.75	10.02	8.54	
Current Assets						
Sundry Debtors	2.77	3.37	3.88	4.42	5.00	
Stock in Hand	4.41	5.07	5.76	6.50	7.28	
Cash and Bank	1.19	0.60	1.46	1.57	1.97	
TOTAL :	24.56	22.84	22.85	22.51	22.79	

5.4 Projected Cash Flow

PROJECTED CASH FLOW STATEMENT	(in Lacs)
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PARTICULARS	1st year	2nd year	3rd year	4th year	5th year
<u>SOURCES OF FUND</u>					
Own Margin	2.51				
Net Profit	1.60	4.44	7.54	10.67	13.95
Depriciation & Exp. W/off	2.81	2.39	2.04	1.74	1.48
Increase in Cash Credit	5.50	-	-	-	-
Increase In Term Loan	10.45	-	-	-	-
Increase in Creditors	1.01	0.16	0.17	0.18	0.20
Subsidy/grant	6.65				
TOTAL :	30.54	6.99	9.75	12.59	15.63
<u>APPLICATION OF FUND</u>					
Increase in Fixed Assets	19.00				
Increase in Stock	4.41	0.66	0.69	0.74	0.78
Increase in Debtors	2.77	0.61	0.51	0.54	0.58
Repayment of Term Loan	1.16	2.32	2.32	2.32	2.32
Drawings	2.00	4.00	5.00	8.00	10.00
Taxation	-	-	0.38	0.87	1.54
TOTAL :	29.34	7.58	8.90	12.47	15.23
Opening Cash & Bank Balance	-	1.19	0.60	1.46	1.57
Add : Surplus	1.19	(0.59)	0.85	0.11	0.40
Closing Cash & Bank Balance	1.19	0.60	1.46	1.57	1.97

5.5 Projected Profitability

PROJECTED PROFITABILITY STATEMENT						(in Lacs)
PARTICULARS	1st year	2nd year	3rd year	4th year	5th year	
Capacity Utilisation %	50%	55%	60%	65%	70%	
<u>SALES</u>						
Gross Sale						
Dalia	82.99	101.18	116.44	132.71	149.99	
Total	82.99	101.18	116.44	132.71	149.99	
COST OF SALES						
Raw Material Consumed	43.20	50.16	57.60	65.52	73.92	
Electricity Expenses	2.40	2.76	3.17	3.65	4.02	
Depreciation	2.81	2.39	2.04	1.74	1.48	
Wages & labour	11.40	12.54	13.79	15.17	16.69	
Repair & maintenance	2.07	2.53	2.91	3.32	3.75	
Packaging	6.22	7.59	8.73	9.95	11.25	
Cost of Production	68.11	77.97	88.25	99.35	111.10	
Add: Opening Stock /WIP	-	3.41	3.90	4.41	4.97	
Less: Closing Stock /WIP	3.41	3.90	4.41	4.97	5.56	
Cost of Sales	64.71	77.48	87.74	98.80	110.52	
GROSS PROFIT	18.29	23.70	28.70	33.92	39.47	
	22.03%	23.42%	24.65%	25.56%	26.32%	
Salary to Staff	5.64	6.20	6.82	7.51	8.26	

Interest on Term Loan	1.03	0.90	0.65	0.39	0.14
Interest on working Capital	0.61	0.61	0.61	0.61	0.61
Rent	3.60	3.96	4.36	4.79	5.27
selling & adm exp	5.81	7.59	8.73	9.95	11.25
TOTAL	16.68	19.26	21.17	23.25	25.52
NET PROFIT	1.60	4.44	7.54	10.67	13.95
	1.93%	4.39%	6.47%	8.04%	9.30%
Taxation	-	-	0.38	0.87	1.54
PROFIT (After Tax)	1.60	4.44	7.16	9.80	12.41

5.6 Production and Yield

<u>COMPUTATION OF PRODUCTION OF DALIA</u>		
Items to be Manufactured		
Dalia		
Machine capacity Per hour	200	KG
Total working Hours	8	
Machine capacity Per Day	1,600	KG
Working days in a month	25	Days
Working days per annum	300	
Machine capacity per annum	480,000	KG
Normal Loss @30%	144,000	KG
Total Net Production	336,000	KG

Production of Dalia		
Production	Capacity	KG
1st year	50%	168,000
2nd year	55%	184,800
3rd year	60%	201,600
4th year	65%	218,400
5th year	70%	235,200

Raw Material Cost			
Year	Capacity Utilization	Rate (per KG)	Amount (Rs. in lacs)
1st year	50%	18.00	43.20
2nd year	55%	19.00	50.16
3rd year	60%	20.00	57.60
4th year	65%	21.00	65.52
5th year	70%	22.00	73.92

5.7 Sales Revenue

<u>COMPUTATION OF SALE</u>					
Particulars	1st year	2nd year	3rd year	4th year	5th year
Op Stock	-	8,400	9,240	10,080	10,920
Production	168,000	184,800	201,600	218,400	235,200
Less : Closing Stock	8,400	9,240	10,080	10,920	11,760
Net Sale	159,600	183,960	200,760	217,560	234,360
sale price per KG	52.00	55.00	58.00	61.00	64.00
Sales (in Lacs)	82.99	101.18	116.44	132.71	149.99

5.8 Working Capital Assessment

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL					(in Lacs)
PARTICULARS	1st year	2nd year	3rd year	4th year	5th year
<u>Finished Goods</u>					
	3.41	3.90	4.41	4.97	5.56
<u>Raw Material</u>					
-	1.01	1.17	1.34	1.53	1.72
Closing Stock	4.41	5.07	5.76	6.50	7.28

COMPUTATION OF WORKING CAPITAL REQUIREMENT				
TRADITIONAL METHOD				(in Lacs)
Particulars	Amount	Own Margin		Bank Finance
Finished Goods & Raw Material	4.41			
Less: Creditors	1.01			
Paid stock	3.41	10%	0.34	90% 3.07
Sundry Debtors	2.77	10%	0.28	90% 2.49
	6.17		0.62	5.55
MPBF				5.55
WORKING CAPITAL LIMIT DEMAND (from Bank)				5.50
Working Capital Margin				0.61

5.9 Power, Salary & Wages Calculation

Utility Charges (per month)		
Particulars	value	Description
Power connection required	10	KWH
consumption per day	80	units
Consumption per month	2,000	units
Rate per Unit	10	Rs.
power Bill per month	20,000	Rs.

<u>BREAK UP OF LABOUR CHARGES</u>			
Particulars	Wages Rs. per Month	No of Employees	Total Salary
Plant Operator	15,000	1	15,000
Supervisor	20,000	1	20,000
Skilled (in thousand rupees)	12,000	2	24,000
Unskilled (in thousand rupees)	9,000	4	36,000
Total salary per month			95,000
Total annual labour charges	(in lacs)		11.40

<u>BREAK UP OF STAFF SALARY CHARGES</u>			
Particulars	Salary Rs. per Month	No of Employees	Total Salary
Administrative Staff	6,000	2	12,000
Manager	20,000	1	20,000
Accountant	15,000	1	15,000
Total salary per month			47,000
Total annual Staff charges	(in lacs)		5.64

5.10 DSCR

<u>CALCULATION OF D.S.C.R</u>					
PARTICULARS	1st year	2nd year	3rd year	4th year	5th year
CASH ACCRUALS	4.42	6.83	9.20	11.53	13.89
Interest on Term Loan	1.03	0.90	0.65	0.39	0.14
Total	5.44	7.74	9.85	11.93	14.03
<u>REPAYMENT</u>					
Instalment of Term Loan	1.16	2.32	2.32	2.32	2.32
Interest on Term Loan	1.03	0.90	0.65	0.39	0.14
Total	2.19	3.23	2.97	2.72	2.46
DEBT SERVICE COVERAGE RATIO	2.49	2.40	3.31	4.39	5.70
AVERAGE D.S.C.R.	3.66				

5.11 Depreciation

<u>COMPUTATION OF DEPRECIATION</u>			(in Lacs)
Description	Plant & Machinery	Miss. Assets	TOTAL
Rate of Depreciation	15.00%	10.00%	
Opening Balance	-	-	-
Addition	18.25	0.75	19.00
Total	18.25	0.75	19.00
Less : Depreciation	2.74	0.08	2.81
WDV at end of Year	15.51	0.68	16.19

Additions During The Year	-	-	-
Total	15.51	0.68	16.19
Less : Depreciation	2.33	0.07	2.39
WDV at end of Year	13.19	0.61	13.79
Additions During The Year	-	-	-
Total	13.19	0.61	13.79
Less : Depreciation	1.98	0.06	2.04
WDV at end of Year	11.21	0.55	11.75
Additions During The Year	-	-	-
Total	11.21	0.55	11.75
Less : Depreciation	1.68	0.05	1.74
WDV at end of Year	9.53	0.49	10.02
Additions During The Year	-	-	-
Total	9.53	0.49	10.02
Less : Depreciation	1.43	0.05	1.48
WDV at end of Year	8.10	0.44	8.54

5.12 Repayment schedule

REPAYMENT SCHEDULE OF TERM LOAN								
							Interest	11.00%
Year	Particulars	Amount	Addition	Total	Interest	Repayment	Closing Balance	
ist	Opening Balance							
	1st month	-	10.45	10.45	-	-	10.45	
	2nd month	10.45	-	10.45	0.10	-	10.45	
	3rd month	10.45	-	10.45	0.10	-	10.45	
	4th month	10.45	-	10.45	0.10	-	10.45	
	5th month	10.45	-	10.45	0.10	-	10.45	
	6th month	10.45	-	10.45	0.10	-	10.45	
	7th month	10.45	-	10.45	0.10	0.19	10.26	

	8th month	10.26	-	10.26	0.09	0.19	10.06
	9th month	10.06	-	10.06	0.09	0.19	9.87
	10th month	9.87	-	9.87	0.09	0.19	9.68
	11th month	9.68	-	9.68	0.09	0.19	9.48
	12th month	9.48	-	9.48	0.09	0.19	9.29
					1.03	1.16	
2nd	Opening Balance						
	1st month	9.29	-	9.29	0.09	0.19	9.10
	2nd month	9.10	-	9.10	0.08	0.19	8.90
	3rd month	8.90	-	8.90	0.08	0.19	8.71
	4th month	8.71	-	8.71	0.08	0.19	8.51
	5th month	8.51	-	8.51	0.08	0.19	8.32
	6th month	8.32	-	8.32	0.08	0.19	8.13
	7th month	8.13	-	8.13	0.07	0.19	7.93
	8th month	7.93	-	7.93	0.07	0.19	7.74
	9th month	7.74	-	7.74	0.07	0.19	7.55
	10th month	7.55	-	7.55	0.07	0.19	7.35
	11th month	7.35	-	7.35	0.07	0.19	7.16
	12th month	7.16	-	7.16	0.07	0.19	6.97
					0.90	2.32	
3rd	Opening Balance						
	1st month	6.97	-	6.97	0.06	0.19	6.77
	2nd month	6.77	-	6.77	0.06	0.19	6.58
	3rd month	6.58	-	6.58	0.06	0.19	6.39

	4th month	6.39	-	6.39	0.06	0.19	6.19
	5th month	6.19	-	6.19	0.06	0.19	6.00
	6th month	6.00	-	6.00	0.05	0.19	5.81
	7th month	5.81	-	5.81	0.05	0.19	5.61
	8th month	5.61	-	5.61	0.05	0.19	5.42
	9th month	5.42	-	5.42	0.05	0.19	5.23
	10th month	5.23	-	5.23	0.05	0.19	5.03
	11th month	5.03	-	5.03	0.05	0.19	4.84
	12th month	4.84	-	4.84	0.04	0.19	4.64
					0.65	2.32	
4th	Opening Balance						
	1st month	4.64	-	4.64	0.04	0.19	4.45
	2nd month	4.45	-	4.45	0.04	0.19	4.26
	3rd month	4.26	-	4.26	0.04	0.19	4.06
	4th month	4.06	-	4.06	0.04	0.19	3.87
	5th month	3.87	-	3.87	0.04	0.19	3.68
	6th month	3.68	-	3.68	0.03	0.19	3.48
	7th month	3.48	-	3.48	0.03	0.19	3.29
	8th month	3.29	-	3.29	0.03	0.19	3.10
	9th month	3.10	-	3.10	0.03	0.19	2.90
	10th month	2.90	-	2.90	0.03	0.19	2.71
	11th month	2.71	-	2.71	0.02	0.19	2.52
	12th month	2.52	-	2.52	0.02	0.19	2.32
					0.39	2.32	

5th	Opening Balance					
1st month	2.32	-	2.32	0.02	0.19	2.13
2nd month	2.13	-	2.13	0.02	0.19	1.94
3rd month	1.94	-	1.94	0.02	0.19	1.74
4th month	1.74	-	1.74	0.02	0.19	1.55
5th month	1.55	-	1.55	0.01	0.19	1.35
6th month	1.35	-	1.35	0.01	0.19	1.16
7th month	1.16	-	1.16	0.01	0.19	0.97
8th month	0.97	-	0.97	0.01	0.19	0.77
9th month	0.77	-	0.77	0.01	0.19	0.58
10th month	0.58	-	0.58	0.01	0.19	0.39
11th month	0.39	-	0.39	0.00	0.19	0.19
12th month	0.19	-	0.19	0.00	0.19	-
				0.14	2.32	
DOOR TO DOOR	60	MONTHS				
MORATORIUM PERIOD	6	MONTHS				
REPAYMENT PERIOD	54	MONTHS				

5.13 Break Even Point Analysis

BREAK EVEN POINT ANALYSIS					
Year	I	II	III	IV	V
Net Sales & Other Income	82.99	101.18	116.44	132.71	149.99
Less : Op. WIP Goods	-	3.41	3.90	4.41	4.97
Add : Cl. WIP Goods	3.41	3.90	4.41	4.97	5.56

Total Sales	86.40	101.67	116.95	133.27	150.58
Variable & Semi Variable Exp.					
Raw Material Consumed	43.20	50.16	57.60	65.52	73.92
Electricity Exp/Coal Consumption at 85%	2.04	2.35	2.70	3.10	3.41
Wages & Salary at 60%	10.22	11.25	12.37	13.61	14.97
Selling & administrative Expenses 80%	4.65	6.07	6.99	7.96	9.00
Interest on working Capital	0.605	0.605	0.605	0.605	0.605
Repair & maintenance	2.07	2.53	2.91	3.32	3.75
Packaging	6.22	7.59	8.73	9.95	11.25
Total Variable & Semi Variable Exp	69.02	80.55	91.90	104.07	116.91
Contribution	17.38	21.13	25.05	29.20	33.67
Fixed & Semi Fixed Expenses					
Electricity Exp/Coal Consumption at 15%	0.36	0.41	0.48	0.55	0.60
Wages & Salary at 40%	6.82	7.50	8.25	9.07	9.98
Interest on Term Loan	1.03	0.90	0.65	0.39	0.14
Depreciation	2.81	2.39	2.04	1.74	1.48
Selling & administrative Expenses 20%	1.16	1.52	1.75	1.99	2.25
Rent	3.60	3.96	4.36	4.79	5.27
Total Fixed Expenses	15.78	16.69	17.51	18.53	19.72
Capacity Utilization	50%	55%	60%	65%	70%
OPERATING PROFIT	1.60	4.44	7.54	10.67	13.95
BREAK EVEN POINT	45%	43%	42%	41%	41%
BREAK EVEN SALES	78.42	80.32	81.77	84.59	88.18

6. LICENSE & APPROVALS

- Obtain the GST registration.
- Additionally, obtain the Udyam registration Number.
- Fire/pollution license as required.
- FSSAI License
- Factory License
- Choice of a Brand Name of the product and secure the name with Trademark if required.

7. ASSUMPTIONS

1. Production Capacity of Dalia is 200 kg per day. First year, Capacity has been taken @ 50%.
2. Working shift of 8 hours per day has been considered.
3. Raw Material stock is for 7 days and Finished goods Closing Stock has been taken for 15 days.
4. Credit period to Sundry Debtors has been given for 15 days.
5. Credit period by the Sundry Creditors has been provided for 7 days.
6. Depreciation and Income tax has been taken as per the Income tax Act, 1961.
7. Interest on working Capital Loan and Term loan has been taken at 11%.
8. Salary and wages rates are taken as per the Current Market Scenario.
9. Power Consumption has been taken at 10 KW.
10. Increase in sales and raw material costing has been taken @ 5% on a yearly basis.

Limitations of the Model DPR and Guidelines for Entrepreneurs

Limitations of the Model DPR

- i. This model DPR has provided only the basic standard components and methodology to be adopted by an entrepreneur while submitting a proposal under the Formalization of Micro Food Processing Enterprises Scheme of MoFPI.
- ii. This is a model DPR made to provide general methodological structure not for specific entrepreneur/crops/location. Therefore, information on the entrepreneur, forms and structure (proprietorship/partnership/cooperative/ FPC/joint stock company) of his business, details of proposed DPR, project location, raw material base/contract sourcing, entrepreneurs own SWOT analysis, detailed market research, rationale of the project for specific location, community advantage/benefit from the project, employment generation and many more detailed aspects not included.
- iii. The present DPR is based on certain assumptions on cost, prices, interest, capacity utilization, output recovery rate and so on. However, these assumptions in reality may vary across places, markets and situations; thus the resultant calculations will also change accordingly.