

## KHADI & V.I. COMMISSION PROJECT PROFILE FOR GRAMODYOG ROJGAR YOJNA

### ICE-CREAM PARLOUR

(Manufacturing of soft ice-cream. Thick Milk-shake, slush & sundaes)

Ice-cream is one of the delicious and tasty item, which is very popular worldwide. A nice aroma, attractive look, etc. are its qualities, which have created vast demand in different Regions of India are highly export potential and earn considerable attraction in parties. A simple technology involvement for production, easily availability of machinery and easy handling are supporting factor for any new entrepreneur, institution, and cooperative to take up the programme by which they can earn substantial surplus and provide employment to others livelihood.

<b>1</b>	<b>Name of the Product</b>	:	<b>Ice-cream</b> (thick Milk-shake, slush & sundaes)
<b>2</b>	<b>Project Cost</b>	:	
	a Capital Expenditure		
	Land	:	Own
	Building Shed 1000 Sq.ft	:	Rs. 200000.00
	Equipment	:	Rs. 190000.00
	(1. Softy Machine. 2. Thick Shake machine. 3. Slush Machine, 4. Portable type freezer. 5. SS top working table, 6. SS Vessels, small utensils, mug, cups, balance etc.)		
	Total Capital Expenditure		Rs. 390000.00
	b Working Capital		Rs. 134000.00
	<b>TOTAL PROJECT COST</b>	:	<b>Rs. 524000.00</b>

### **3 Estimated Annual Production of Ice-Cream : (Value in '000)**

Sr.No.	Particulars	Capacity	Rate	Total Value
1	Ice Cream	270.00	3000.00	808.60
	<b>TOTAL</b>	<b>270.00</b>	<b>3000.00</b>	<b>808.60</b>

<b>4</b>	<b>Raw Material</b>	:	<b>Rs. 400000.00</b>
<b>5</b>	<b>Lables and Packing Material</b>	:	<b>Rs. 500000.00</b>

<b>6</b>	<b>Wages (Skilled &amp; Unskilled)</b>	<b>:</b>	<b>Rs.</b>	<b>90000.00</b>
<b>7</b>	<b>Salaries</b>	<b>:</b>	<b>Rs.</b>	<b>96000.00</b>
<b>8</b>	<b>Administrative Expenses</b>	<b>:</b>	<b>Rs.</b>	<b>45000.00</b>
<b>9</b>	<b>Overheads</b>	<b>:</b>	<b>Rs.</b>	<b>46000.00</b>
<b>10</b>	<b>Miscellaneous Expenses</b>	<b>:</b>	<b>Rs.</b>	<b>10000.00</b>
<b>11</b>	<b>Depreciation</b>	<b>:</b>	<b>Rs.</b>	<b>29000.00</b>
<b>12</b>	<b>Insurance</b>	<b>:</b>	<b>Rs.</b>	<b>3900.00</b>
<b>13</b>	<b>Interest (As per the PLR)</b>			
	a. C.E.Loan	<b>:</b>	<b>Rs.</b>	<b>50700.00</b>
	b. W.C.Loan	<b>:</b>	<b>Rs.</b>	<b>17420.00</b>
	<b>Total Interest</b>		<b>Rs.</b>	<b>68120.00</b>
<b>14</b>	<b>Working Capital Requirement</b>	<b>:</b>		
	<b>Fixed Cost</b>		<b>Rs.</b>	<b>205600.00</b>
	<b>Variable Cost</b>		<b>Rs.</b>	<b>603628.00</b>
	<b>Requirement of WC per Cycle</b>		<b>Rs.</b>	<b>134871.00</b>

#### 15 Estimated Cost Analysis

Sr. No.	Particulars	Capacity Utilization(Rs in '000)			
		100%	60%	70%	80%
1	<b>Fixed Cost</b>	205.60	123.00	143.92	164.48
2	<b>Variable Cost</b>	604.00	362.40	422.80	483.20
3	<b>Cost of Production</b>	809.60	485.76	566.72	647.68
4	<b>Projected Sales</b>	1052.00	631.49	736.74	841.98
5	<b>Gross Surplus</b>	242.88	145.73	170.02	194.30
6	<b>Expected Net Surplus</b>	214.00	117.00	141.00	165.00

#### 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.