

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

ICE-CREAM PARLOUR

(Manufacturing of ice-cream cones)

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.

1	Name of the Product	:	Ice-cream cones
2	Project Cost	:	
	a Capital Expenditure		
	Land	:	Own
	Building Shed 500 Sq.ft	:	Rs. 100000.00
	Equipment	:	Rs. 150000.00
	(1. Shake 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. 250000.00
	b Working Capital		Rs. 60000.00
	TOTAL PROJECT COST	:	Rs. 310000.00

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

Sr.No.	Particulars	100 Units	Rate	Total Value
1	Ice Cream Cones	7633	30.00	229.00
	TOTAL	7633	30.00	229.00

4	Raw Material	:	Rs. 40000.00
5	Lables and Packing Material	:	Rs. 10000.00

6	Wages (Skilled & Unskilled)	:	Rs.	70000.00
7	Salaries	:	Rs.	36000.00
8	Administrative Expenses	:	Rs.	10000.00
9	Overheads	:	Rs.	15000.00
10	Miscellaneous Expenses	:	Rs.	5000.00
11	Depreciation	:	Rs.	20000.00
12	Insurance	:	Rs.	2500.00
13	Interest (As per the PLR)			
	a. C.E.Loan	:	Rs.	32500.00
	b. W.C.Loan	:	Rs.	7800.00
	Total Interest		Rs.	40300.00
14	Working Capital Requirement	:		
	Fixed Cost		Rs.	86000.00
	Variable Cost		Rs.	142800.00
	Requirement of WC per Cycle		Rs.	57200.00

15 Estimated Cost Analysis

Sr. No.	Particulars	Capacity Utilization(Rs in '000)			
		100%	60%	70%	80%
1	Fixed Cost	86.00	51.60	60.20	68.80
2	Variable Cost	143.00	85.80	100.10	114.40
3	Cost of Production	229.00	137.40	160.30	183.20
4	Projected Sales	389.30	233.58	272.51	311.44
5	Gross Surplus	160.30	96.18	112.21	128.24
6	Expected Net Surplus	140.00	76.00	92.00	108.00

Note :

- All figures mentioned above are only indicative and may vary from place to place.
- If the investment on Building is replaced by Rental Premises
 - Total Cost of Project will be reduced.
 - Profitability will be increased.
 - Interest on C.E.will be reduced.