



ELEPHANT L. FOOD ENTERPRISE CO. LIMITED

PRODUCTION OF PUFFED FRIED FOODS & FRUITY DRINKS PROJECT.

elephantfoodenterprisescoltd@gmail.com

255 740 001 239

BUSINESS PLAN

Presented To:

TANZANIA INVESTMENT CENTRE

Shaban Robert Street

P. O. Box 938 Dar es Salaam

Prepared by

DINGXIE LIN



I. Introduction

The production of food and drink is a vital sector in the global economy, providing essential products to consumers while contributing to economic growth and employment. A food and drink enterprise involves the sourcing, processing, packaging, and distribution of consumable products, ensuring they meet quality and safety standards. Whether producing fresh foods, beverages, baked goods, or packaged snacks, businesses in this industry must focus on efficiency, hygiene, and innovation to succeed in a competitive market. **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** aims to establish a reliable and cost-effective business specializing in the production of food and drinks.

This business plan outlines the strategy for establishing and operating a food and drink enterprise that focuses on producing and distributing high-quality food and beverage products to various sectors, including hospitality, retail, and catering. By sourcing premium ingredients at competitive prices and offering innovative, customized food solutions, we aim to meet the increasing demand for safe, nutritious, and affordable food and drink options. Through efficient production processes and strategic distribution channels, our enterprise will ensure timely delivery and customer satisfaction while maintaining high industry standards.

The project will focus on key markets within Tanzania and across East Africa, leveraging the region's growing demand for high-quality food and beverage products. Our goal is to provide businesses with reliable and innovative food solutions while ensuring efficiency, sustainability, and customer satisfaction. By maintaining high production standards and utilizing strategic distribution channels, we aim to deliver safe, nutritious, and affordable food and drink products to a diverse customer base.

This plan details our market analysis, operational strategy, financial projections, and competitive advantages to ensure the successful implementation of this project.

A. Mission and Vision Statement

The company vision is "to produce high-quality, affordable, and innovative fried foods and beverages that satisfy consumer cravings while promoting local agriculture, supporting economic growth, and maintaining the highest standards of food safety and sustainability"

The **current mission of the company** is "to become the leading provider of

fried snacks and beverages in Tanzania and East Africa, recognized for quality, innovation, and social impact, while contributing to a healthier, prosperous, and sustainable future”

B. Executive Summary

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED is limited Company incorporated in Tanzania under the Company Act of 2002. The Company was incorporated 10th December 2024, and bears Certificate of Incorporation # 180330801. Company implements project which is under production of cartons paper and cardboards.

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED will be located at Pwani Region, Mkuranga District, Plot No. 2, Block “Q”, At Vikindu Area.

Our goals and objectives are straightforward and seek to ensure we run a professional, profitable and ethical company, building relationships with customers, suppliers and investors.

Company Goals and Objectives:

In Summary **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** aims to;

- A Project for Manufacturing Puffed Fried Foods & Fruity Drinks in Pwani Region, Mkuranga District, Plot No. 2, Block “Q”, At Vikindu Area.
- Manage **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** by human resource policies which encourage and reward individual and unified effort and achievement, provide training and personal development opportunities and create a working environment in which staff can feel a real sense of job involve.
- Build relationships with investors in Manufacturing Industry Sector,
- Achieve levels of profit sufficient to provide for reinvestment and suitable returns to shareholders and investors
- Seek to comply with all statutory legislation and other external relevant authorities. Define and keep under review Company policy, allowing flexibility for local requirements.
- Adopt best commercial practice and ethical standards in dealing with clientele, suppliers of goods and services and other contacts.

C. Purpose of Business Plan

This document is prepared to serve the purpose as a Pre-feasibility study report for **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** for investment in Manufacturing Puffed Fried Foods & Fruity Drinks from Used for packaging. But also, the Pre-feasibility study report shall be submitted to TIC for an award of Certificate of Incentives. The implementation of this project will comprise the following activities:-

- Construction of a warehouse building which will accommodate Installation of Machines and Equipment for this project.
- Procurements Machineries and Equipment's for this project.
- Equipping the project will all necessary modern furniture and facilities.

D. Importance of Manufacturing Food and Drinks in Tanzania.

Support for Local Farmers: Manufacturing fruity drinks and fried foods boosts demand for locally sourced raw materials such as cassava, maize, fruits, milk, potatoes, and bananas, providing farmers with a reliable income.

Revenue Generation: The business contributes to national revenue through taxes, licensing fees, and local purchases, directly supporting Tanzania's economic growth.

Import Substitution: Locally manufactured fried foods and beverages reduce reliance on imported products, saving foreign exchange and strengthening the local economy.

Boosting Industrialization: The factory aligns with Tanzania's Industrialization Agenda, contributing to the country's Vision 2025 for economic transformation and modernization.

Reducing Post-Harvest Losses: Processing local agricultural produce like fruits, cassava, and milk reduces spoilage, ensuring that surplus crops are utilized efficiently.

Improved Market Value: Value-added products like chips, puffed snacks, and fruity drinks increase the market value of raw materials, providing better returns to farmers.

Meeting Consumer Demand: Fried snacks and beverages are in high demand, particularly in urban areas. Local manufacturing ensures products are readily available to consumers.

Cost-Effective Solutions: Locally produced goods are more affordable compared to imports, catering to low- and middle-income households in Tanzania.

Diverse Product Offerings: Manufacturing introduces innovative and tasty snacks and beverages suited to local consumer preferences.

Diversification of Diets: Manufactured snacks and drinks offer variety and convenience, particularly for urban consumers with busy lifestyles.

Nutrient Enrichment: Products like flavored milk drinks and fruit-based beverages can incorporate essential vitamins and nutrients, supporting better nutrition in Tanzania.

Regional Trade Opportunities: A well-established factory can export fried snacks and beverages to neighboring East African countries such as Kenya, Uganda, Rwanda, and Burundi, earning foreign exchange.

Promoting 'Made in Tanzania' Products: Quality locally made products improve Tanzania's reputation in the regional and international markets.

Stimulating Small Businesses: The factory can inspire smaller food businesses, such as vendors and kiosks, to distribute and sell locally produced snacks and drinks.

Training Opportunities: Manufacturing operations provide training and upskilling for Tanzanian workers, fostering a skilled workforce.

Empowering Communities: The factory creates employment and income opportunities, reducing poverty and improving living standards, especially in rural and semi-urban areas.

Youth Employment: Manufacturing industries offer employment to Tanzania's

growing youth population, addressing unemployment challenges.

Gender Inclusion: The food industry creates opportunities for both men and women to participate in production, packaging, and sales.

Local Resource Utilization: Utilizing local agricultural produce ensures sustainable resource management and supports the economy.

Encouraging Local Partnerships: The factory creates opportunities for partnerships with local suppliers, packaging companies, and distributors, stimulating other businesses in the value chain.

E. Imported Products:

Fried snacks (e.g., chips and puffed snacks) and beverages are imported from countries like Kenya, South Africa, and India. International brands are popular due to perceived quality but come at higher prices. Competition arises from products such as Lays, Pringles, Ruffles, and Coca-Cola's beverages, especially in urban supermarkets and retail outlets.

Small-Scale Vendors:

Street food vendors, roadside kiosks, and local small businesses sell fried snacks like maandazi (fried dough), maandazi chips, cassava crisps, and homemade fruity drinks.

These vendors offer lower prices and cater to low-income consumers and rural areas where packaged snacks are less accessible.

Market Opportunities for New Entrants

Despite competition, there are opportunities for new manufacturers to thrive in the fried foods and drinks sector in Tanzania:

Targeting Niche Markets:

- Introduce healthier snack options, such as low-fat fried foods, baked snacks, or fruit-based drinks with no added sugar.
- Cater to changing consumer preferences for healthier lifestyles.

Affordable Pricing:

- Develop cost-effective products that compete with imported brands and meet the budget of low- and middle-income consumers.

Quality and Taste Innovation:

- Differentiate through superior quality, unique flavors, and locally inspired snack options.
- Example: Introducing flavors like spiced cassava chips or tropical fruit-based milk drinks.

Focus on Local Sourcing:

- Utilize locally grown raw materials like cassava, bananas, maize, mangoes, and milk to reduce production costs and support local farmers.

Regional Expansion:

- Target neighboring East African markets such as Kenya, Uganda, Rwanda, and Burundi to increase market share.

Enhanced Packaging and Branding:

- Develop eye-catching, durable, and eco-friendly packaging that appeals to modern consumers and differentiates products on shelves.

Accessibility:

- Build strong distribution channels to reach rural markets, which are often underserved by larger competitors.

F. Technical requirements of the project

The project implementation shall require some of technical facilities among others include:

- Manufacturing Plant for production.
- Power Supply: 3-phase industrial electricity.
- Water Supply: For cleaning, processing, and sanitation.
- Ventilation and Exhaust Systems: To manage frying fumes.
- Oil Management: Efficient oil filtration and disposal systems.
- Mixing Machines: Combines flour, starch, and water to prepare

dough or batter.

- Extruder: Forms puffed snacks by extruding raw materials under pressure.
- Frying Machine (Continuous Fryer): Ensures consistent frying of products.
- Oil Filtration System: Maintains oil quality and filters residues.
- Seasoning Machine: Coats fried foods with flavours and spices.
- Cooling Conveyor: Cools fried products before packing.
- Packaging Machine: For sealing products in pouches or boxes.

II. Company Overview

A. Legal Structure

Legal certificates and documents such as Memorandum and Article of Association, certificate of incorporation, business license, Tax Identification Number, and value added Tax certificates Justify that ***ELEPHANT L. FOOD ENTERPRISE CO. LIMITED*** is operating within the ambit of the law of the Land.

B. History

The origin of ***ELEPHANT L. FOOD ENTERPRISE CO. LIMITED*** begins in **2025**, a product & vision of **Mr. Dingxie Lin & Mr. KAIBIN LIN (Company Shareholders)**. The company was established with the vision of providing efficient and reliable production and services to meet the growing demand for Manufacturing of food and drink products and services in Tanzania. With a deep understanding of the local market and a strong commitment to quality, ***ELEPHANT L. FOOD ENTERPRISE CO. LIMITED*** aim to quickly grow into a key player in the manufacturing industry, offering tailored solutions for both local and regional industries.

C. Current Position and Assets

After having secured a lease in a prime downtown location, our assets will include Kitchen appliances, Brewing, distilling, or bottling equipment, Packaging machines, POS (Point of Sale) systems and a team of skilled professionals committed to providing high-quality services. As we build stronger relationships with clients and suppliers, our financial position will enable steady growth and future expansion. We will optimize operations, ensuring that we remain well-positioned to scale and enhance our service offerings to meet evolving market needs.

D. Investment and financing plan

The company expects to invest \$500,000 from shareholders' funds. Profits generated from business operation will be re-invested. Table below show the assumptions how the investment financing plan will look like.

Table 1. Financing Plan

<i>Financing</i>	\$
Long-term liabilities	
Long-term Equity	200,000
Owner's equity	
Cash	200,000
Contributed asset value	100,000
Total	500,000

Table 2. Investing Plan

<i>COST INVESTMENT STRUCTURE</i>	\$
Current assets	
Working capital	100,000
Opening inventory	50,000
Other	10,000
Property and equipment	
Land	50,000
Building	25,000
Equipment	20,000
Furniture and fixtures	3,000
Leasehold improvements	2,000
Plant	150,000
Motor Vehicles	40,000
Other _____	50,000
Total assets	500,000.00

D. Team Structure

III. Product and Services.

We provides a variety of products and services, including the production, packaging, and distribution of food items such as snacks, baked goods, dairy products, and beverages like juices, soft drinks, and alcoholic drinks. It may also offer catering services, meal delivery, and dine-in or takeaway options through restaurants, cafes, or food trucks. Our focus is on delivering high-quality, cost-effective, and dependable services that support the growth and success of our customers' businesses.

A. Our Products

Product	Description	Key Highlights
Prepared Foods	Provide Ready-to-eat meals, including fast food, bakery items, and dessert.	Convenient and time-saving for consumer's diverse cuisines from traditional meals to fusion dishes.
Packaged Food Products	Pre-packaged goods like canned foods, frozen meals, snack foods, sauces, and spices.	Long shelf life for easy storage of ready-to-cook and ready-to-eat options.
Beverages	Drinks such as soft drinks, bottled water, juices, alcoholic beverages, coffee, tea, and energy drinks.	Includes both non-alcoholic and alcoholic options available in single-serving and bulk packaging, also specialty beverages include craft cocktails, organic teas, and cold brews.
Dine-In and Takeaway	Restaurants, cafés, fast-food outlets, and food trucks offering freshly prepared meals.	Offers both casual and fine dining experiences and fast service options like takeout and drive-thru available, also provides ambiance, customer

		service, and themed dining experiences.
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B. Unique Selling Proposition (USP)

At for **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED**, we believe in.

- ✓ Quality and Freshness.
- ✓ Unique Ingredients or Flavours.
- ✓ Ethical & Sustainable Practices.
- ✓ Convenience & Accessibility.
- ✓ Strong Focus on Customer Satisfaction.

IV. Market Analysis

Overview

The success of **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** will be achieved by providing high tech products, providing friendly service and employing an aggressive marketing plan to build customer traffic. Today’s market requires more than just products and service to make a **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** successful. **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** will constantly strive to enthusiastically win more customers by being proactive rather than reactive in our marketing efforts.

Management will endeavor to create and maintain a positive, appealing image for the customers. This image will be consistently portrayed throughout all marketing channels and sales promotions. The following exemplifies some of the tactics we will use to drive more sales.

A. Customer Database

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED will aggressively seek to build a database of Customers. Customers will have an opportunity to be included in the database so they can participate in sales promotions such as birthday or

anniversary cards; email notification of upcoming specials; coupons; etc. The database will be gathered and maintained on special software **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** will gather names in a variety of manners including staff requests; business card drop for free lunch; guests' signup book with promotional signage; menu insert promotion; etc.

B. Advertising

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED will adopt an aggressive advertising strategy. Outdoor signage for **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** will describe outdoor and changeable copy advertisement and elaborate design signage depends upon lease space restrictions; designed within allowable limits to achieve maximum exposure.

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED will utilize both traditional non-traditional methods of advertising. Management's viewpoint on advertising is state in your own words, the philosophy **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** will adopt towards the use of traditional advertising such as radio, newspaper, billboards or television.

C. Costing and Pricing

The costing and pricing is done by the management of **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED**. The costing takes into consideration various aspects depending on the cost which has already been incurred, inflation factor and Operating costs. The project promoters of the company are in business for long time i.e. they are business oriented personnel.

D. Customers

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED is targeting to all regions in Tanzania and outside of Tanzania specifically targeting the following customers: Wholesale and retail hardware suppliers.

E. Products

As it has been explained in preamble chapters, **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** will set project which will be indulging in Producing PUFFED FRIED FOODS, JELLY FOODS, FRUITY DRINKS & FRUITY MILK DRINKS in Tanzania.

MARKET PLAN

The company has both short term and long-term marketing plan:

The short-term marketing plan includes:

- Participating in business show case exhibitions
- Building sustainable long-term relationship with manufacturers who use other raw materials for production of different products.
- Training of sales staff sales and Marketing.

Long Term Plans includes:

- Join to the network of Food Manufacturing Companies to market and exploit more business opportunities
- Investing Market Research and Development.

V. Opportunity Driver.

Increased demand

Tanzania is currently experiencing remarkable technological advancements in the Food and Drinks. Food and Drinks, holds immense potential for various applications. Its utilization in various industries is steadily growing, with a rising demand both domestically and internationally.

Uniqueness location of the project

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED,’s project will be one of the major Manufacturing Industry and Processors in Tanzania. And location of the Project shall be in Pwani Region, Mkuranga District Council, Plot No. 2, Block “Q”, At Vikindu Area. The location of this project provides an opportunity to **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** to capture easily the market around Morogoro, Dar es Salaam, Dodoma, Mwanza, Arusha and Singida and other nearby regions

Government Policy

The Government of Tanzania has made the policy that intends to improve and promote Manufacturing Industry. This sector employs many people and it is a key driver towards transforming and developing the national economy.

Government Incentives package

In 1997 Tanzania Government enacted Investment law that offers and guaranteed reasonable incentives to both local and foreign investors.

Analysis of Strengths, Weaknesses, Opportunity and Threats

Table below present the analysis of the company's Strengths, Weaknesses, Opportunities and Threats (SWOTS)

<p>Strengths</p> <ul style="list-style-type: none"> ▪ It has a strong equity financing ▪ Strong management and well paid personnel ▪ Has a will to expand ▪ Access to reliable high technology 	<p>Weaknesses</p> <ul style="list-style-type: none"> ▪ Not yet emphasize on the marketing
<p>Opportunities</p> <ul style="list-style-type: none"> ▪ Good government suitable facilitative policy ▪ Raising investments real estate sector ▪ Government development power supply project in Tanzania 	<p>Threats</p> <ul style="list-style-type: none"> ▪ Unawareness of the new entrants in the Industry in the same location ▪ Increment of inflation ▪ Presence of fake suppliers of the same products.

The company has prepared for the action plans by doing the following:

1. Reinvestment of Profits

Reinvesting a portion of annual profits back into the business to finance expansion, improve machinery, and increase production capacity.

Establishing a reserve fund for unexpected financial challenges.

2. Collaboration with Financial Institutions

Securing Loans: Partnering with local and international banks to secure low-interest business loans for expansion, machinery acquisition, and operational needs. Institutions like: Tanzania Investment Bank (TIB), CRDB Bank, NMB Bank

Flexible Repayment Options: Negotiating favorable loan terms to align repayment schedules with cash flow projections.

VI. Management & Administration

The management team of **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** planned to be constituted by the following management team:-

Board of Directors

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED be managed by the board of Directors which is the apex body for strategic decision making of the project. Directors of the Company are the ones who having shares in **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED**, The Company which shall manage this project.

General Manager

Immediate after Board of Director the shall be a General Manager who will be responsible to take care of mater pertaining operation and managing daily activities of the project as well as other staffs welfares and report them to the board of directors.

Production Manager

Production Manager will be employed who expected to have an extensive background in the industry. As the production Manager will be directly responsible for all processing functions.

Under production manager there shall be reasonable number of technical staffs who will be involved in daily processing within this project.

Accountant/cashier

An accountant will be employed who expected to have good experience in accounting system as well as he will be responsible in managing cash of **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** but also keeping books of accounts properly.

Management Agreements

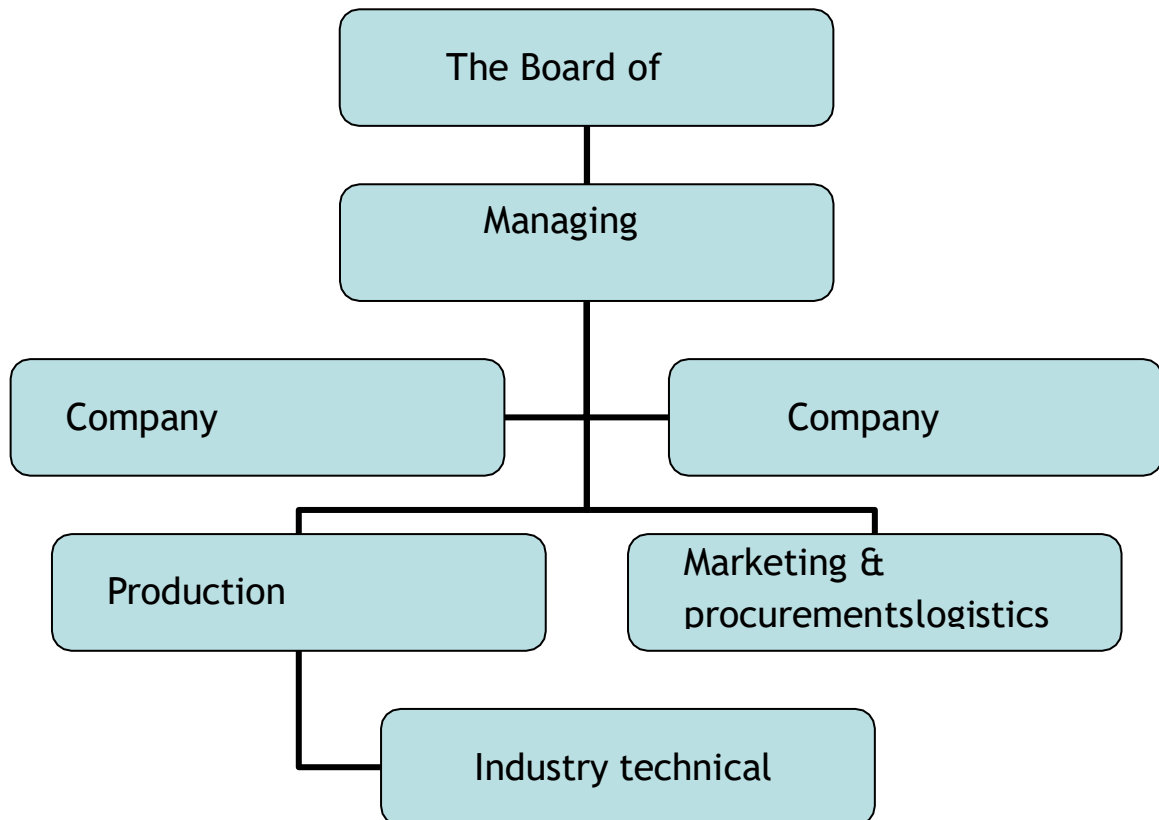
Management Agreements will be executed between **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** and other team managers. The purpose of these agreements is to define the expectations of both parties, establish an incentive structure, and define the grounds under which the agreement may be terminated.

Confidentiality Agreements

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED will enforce that all employees sign a confidentiality agreement. Confidentiality agreements with our employees and partners will protect our products, operating systems, policies and procedures. Having a confidentiality agreement in place is essential to protect the company's trade secrets, and show our employees that we take our business seriously.

Organization Structure

The management of **ELEPHANT L. FOOD ENTERPRISE CO. LIMITED** is planning to have the following organization structure.



VII. Marketing & Sales Strategy

To resonate with our target audience and establish **Tan Trucking Company Limited** as a premier brand in the industry, a robust and dynamic marketing and sales strategy is imperative. We've designed our approach to foster branding, maximize outreach, and drive consistent sales.

1. Branding and Positioning

- **Brand Identity:** **Tan Trucking Company Limited** as a reliable, customer-centric, and innovative production provider. The focus will be on timely deliveries, cost-effective solutions, and flexibility, especially for small and medium-sized businesses (SMEs) and regional trade.
- **Value Proposition:** Offer personalized services with advanced management and real-time tracking, providing peace of mind and transparency for

customers. Highlight the eco-friendly nature of the foods and drinks, if applicable.

2. Target Market Focus

- **Key Sectors:** Focus marketing efforts on key industries such as agriculture, manufacturing, construction, e-commerce, and cross-border trade. Develop tailored solutions for each sector.
- **SMEs and Regional Businesses:** Emphasize flexibility, affordability, and scalability for small businesses that need production but lack the resources to manage their own business.

3. Online Marketing and Digital Presence

- **Website & SEO:** Build a professional website that outlines services, pricing, and foods and drinks details. Optimize. Include a tracking portal for customers to check the status of their deliveries.
- **Social Media Marketing:** Use platforms like Facebook, Instagram, TikTok and LinkedIn to showcase success stories, customer testimonials, and behind-the-scenes looks at the fleet in action. Engage with potential customer by posting regular content about production solutions, industry and customer case studies.
- **Google Ads & Social Media Ads:** Run targeted ads for specific industries and regions, emphasizing timely, reliable production.
- **Content Marketing:** Start a blog or newsletter offering valuable insights about the manufacturing industry, trends, and tips for businesses that need production solutions.

4. Partnership Development

- **Local Businesses and Trade Associations:** Partner with local manufacturers, agricultural suppliers, and retailers to offer them tailored production solutions. Collaborate with trade associations to tap into a wider network of businesses.
- **Cross-Border Trade Partnerships:** Establish relationships with companies operating in neighboring East African countries (e.g., Kenya, Uganda, Rwanda). Collaborating with customs brokers and freight forwarders can ensure smooth international operations.

5. Referral Program

- **Incentivize Word-of-Mouth:** Launch a referral program that rewards customers for referring new businesses. Offer discounts or free services for successful referrals, encouraging existing customers to spread the word.

6. Customer-Centric Sales Approach

- **Consultative Selling:** Train the sales team to take a consultative approach by offering tailored production solutions that meet the unique needs of each customer, rather than pushing a one-size-fits-all model. This can be particularly effective for businesses.
- **Post-Sale Support:** Offer exceptional after-sales service, including 24/7 customer support for delivering and addressing any concerns during transport. Follow up with customers regularly to ensure satisfaction and gain insights for continuous improvement.

7. Sales Forecasting and CRM

- **Customer Relationship Management (CRM):** Implement a CRM system to track customer interactions, understand their needs, and personalize sales approaches. This system can help identify the most profitable segments and optimize the sales process.
- **Sales Metrics:** Establish sales KPIs (key performance indicators) such as leads generated, conversion rate, and customer acquisition cost. Use this data to refine marketing strategies and improve sales efficiency.

VIII. Financial Projections

ELEPHANT L. FOOD ENTERPRISE CO. LIMITED

CASH FLOWS PROJECTION FOR FIVE YEARS FROM 2024 TO 2029

	Pre-Startup EST	,2023	2024	2025	2026	2027
Cash on Hand (beginning of month)	\$ -	\$ 500,000	\$ 500,000	\$ 1,900,000	\$ 3,340,000	\$ 4,740,000
CASH RECEIPTS						
Cash Sales			\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 1,210,000
Collections fm CR accounts		\$ -	\$ 400,000	\$ 440,000	\$ 484,000	\$ 532,400
Estimated Capital for startup	\$ 500,000		\$ -	\$ -	\$ -	\$ -
Loan						
TOTAL CASH RECEIPTS	\$ 500,000	\$ -	\$ 1,400,000	\$ 1,440,000	\$ 1,584,000	\$ 1,742,400
Total Cash Available (before cash out)	\$ 500,000	\$ 500,000	\$ 1,900,000	\$ 3,340,000	\$ 4,924,000	\$ 6,482,400
CASH PAID OUT						
Purchases other fixed		\$ -	\$ 7,200	\$ 7,920	\$ 8,712	\$ 9,552
Purchases vehicles		\$ 80,000	\$ -	\$ 41,000	\$ -	\$ -
Gross wages (exact withdrawal)		\$ 15,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Payroll expenses (taxes,		\$ 4,500	\$ 20,400	\$ 20,400	\$ 20,400	\$ 20,400
Supplies (office & oper.)		\$ 1,000	\$ 1,100	\$ 1,210	\$ 1,331	\$ 1,465
Repairs & maintenance		\$ 1,250	\$ 1,375	\$ 1,513	\$ 1,664	\$ 1,831
Advertising		\$ 150	\$ 165	\$ 182	\$ 200	\$ 220
Car, delivery & travel		\$ 1,800	\$ 1,980	\$ 2,178	\$ 2,396	\$ 2,636
Accounting & legal		\$ 4,500	\$ 4,950	\$ 5,445	\$ 5,990	\$ 6,639
Rent		\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Telephone & internet		\$ 120	\$ 132	\$ 145	\$ 160	\$ 176
Utilities		\$ 150	\$ 165	\$ 182	\$ 200	\$ 220
Insurance		\$ 21,200	\$ 21,412	\$ 21,626	\$ 21,842	\$ 22,060
Taxes (real estate, etc.)		\$ 240	\$ 240	\$ 240	\$ 240	\$ 240
Interest		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Miscellaneous		\$ 200	\$ 220	\$ 242	\$ 266	\$ 292
SUBTOTAL	\$ -	\$ 241,110	\$ 230,339	\$ 273,282	\$ 234,400	\$ 200,000
Loan principal payment		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Capital purchase (land)		\$ 100,000				
Capital purchase (excavators)		\$ -	\$ 1,000,000	\$ 100,000	\$ -	\$ -
Owners' Withdrawal			\$ -	\$ -	\$ 10,000,000	\$ 12,000,000
TOTAL CASH PAID OUT	\$ -	\$ 1,091,110	\$ 1,980,339	\$ 1,123,282	\$ 10,984,400	\$ 13,000,000
Cash Position (end of month)	\$ 500,000	\$ (591,110)	\$ (80,339)	\$ 2,216,718	\$ (6,060,400)	\$ (6,060,400)

CONCLUSION.

- Revenue will be contributed to the Government through various taxes.
- The project will offer continuous direct employment to almost 50 people and create other indirect employment to other people.
- The company looks technically feasible and financially viable. It is therefore recommended that the project be supported.