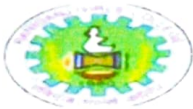


# RANIGANJ GIRLS' COLLEGE



**Raniganj Girls' College**

(ESTD: 1980) (NAAC ACCREDITED: B+ COLLEGE)

Recognised under Section 2F and 12B of the UGC Act 1956

Affiliated to Kazi Nazrul University

## **B.COM (HONORS IN ACCOUNTING)**

|                         |           |                                     |
|-------------------------|-----------|-------------------------------------|
| <b>COURSE NAME</b>      | <b>:-</b> | <b>ENTREPRENEURSHIP DEVELOPMENT</b> |
| <b>COURSE CODE</b>      | <b>:-</b> | <b>BCOMHSE401</b>                   |
| <b>STUDENT'S NAME</b>   | <b>:-</b> | <b>DEBANJANA GHOSH</b>              |
| <b>KNU REG. NO.</b>     | <b>:-</b> | <b>KNU20113001173</b>               |
| <b>COLLEGE ROLL NO.</b> | <b>:-</b> | <b>47</b>                           |
| <b>YEAR</b>             | <b>:-</b> | <b>2<sup>ND</sup> YEAR</b>          |
| <b>SEMESTER</b>         | <b>:-</b> | <b>4<sup>TH</sup> SEMESTER</b>      |
| <b>SESSION</b>          | <b>:-</b> | <b>2021-2022</b>                    |

**Raniganj Girls' College**

**Course Name: Entrepreneurship Development**

**Course Code: BCOMHSE401**

**Topic of the project: New Business Plan Preparation and Presentation**

**A Project Report**

**Submitted by Semester-IV students (Academic Year 2021-22)**

| <b>Name of the student</b> | <b>Registration Number</b> |
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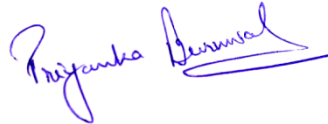
## CERTIFICATE

This is to certify that this project titled “**New Business Plan Preparation and Presentation**” submitted by the students for the award of degree of B.Com. Honours is a bonafide record of work carried out under my guidance and supervision.

| Name of the student    | Registration Number |
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Place: Raniganj

Date: 28.06.2022



SACT, Department of Commerce

Signature of the supervisor with designation and department

# DONKEY MILK DAIRY FARM



## INTRODUCTION :-

Donkey milk has been used by humans for alimentary and cosmetic purposes since Egyptian antiquity; doctors recommended it to treat several afflictions, due to its healing and cosmetic virtues.

Hippocrates (460 – 370 BC), was the first to write of the medicinal use of donkey milk and prescribed it for numerous conditions including poisoning, fevers, infectious diseases, edema, healing wounds, nose bleeds, fights against cancer, obesity, allergies and liver trouble. In the Roman era donkey milk was a recognized remedy; Pliny the Elder (23 – 79 AD) in his encyclopedic work, *Naturalis Historia*, wrote extensively about its health benefits, i.e. to fight fever, fatigue, eye strain, weakened teeth, face wrinkles, poisonings, ulcerations, asthma and certain gynecological troubles, but it wasn't until the Renaissance that the first real scientific consideration was given to donkey milk. Georges-Louis Leclerc the Comte de Buffon (1707–1788) mentions the benefits of donkey milk in his *Histoire naturelle* and Pauline Bonaparte (1780–1825), Napoleon's sister, is reported to have used donkey milk for skin care. This method also applied by world famous queen of Egypt Cleopatra who used to bath by Donkey milk for skin care. In France in the nineteenth century, Dr. Parrot of the Hospital des Enfants Assistes spread the practice of bringing motherless babies directly to the donkey's nipple (*Bulletin de l'Academie de medicine*, 1882). The donkey's milk was then sold until the twentieth century to feed orphaned infants and to cure delicate children, the sick and the elderly. For this reason, in Greece, Italy, Belgium, Germany, Switzerland many donkeys are born on farms. Nowadays donkey milk is largely used in the manufacture of soaps and moisturizers, but new evidence show its possible medical use, especially to treat, under the supervision of a doctor, infants and children with cow's milk protein allergy (CMPA) and with appropriate precautions such as a natural "formula" for infants.

In recent years, the cosmetic industry is mainly focused towards products made with natural ingredients and it is oriented to a sustainable consumption. Because of their natural origin, milk components correspond in many fields to the needs of dermatology.

Recent scientific study on a cream containing of lyophilized donkey milk showed different benefits for the skin. These results are related to the effectiveness of donkey milk components like proteins, minerals, vitamins, essential fatty acids, bioactive enzyme and enzyme which allow the skin a balanced nourishment and a proper hydration. In particular, Vitamin C content in donkey milk is almost 4 times more of cow's milk. Donkey milk contains more lactoferrin of cow milk and a considerable amount of lysozyme, from 1.0 mg/mL to 10 mg/mL (depending on the analytical method used: chemical or microbiological), instead of cow's milk only traces. For this reason, it has the potentiality, when properly formulated, to reduce problem skin with eczema, acne, psoriasis and herpes and properties in calming the irritation symptoms as reported by some authors.

Some authors have preliminarily evaluated whether the use of a face cream made from donkey milk affected the perception of some sensory aspects. The results showed that treated cream resulted appreciated by dry skin consumers for the following sensory aspects: spreadability, total appearance, smoothness, moisturisation and total effectiveness. The overall judgement also resulted highest for face cream made with donkey milk.

Today, donkey milk is still used in the manufacture of soaps, body lotions, lip balms and creams.

## EXPECTED CAPITAL :-

To start a business a lumpsum capital must need.

- First of all we need a place in urban area atleast 1 acre land cost approx. 10 lakhs.
- Secondly, we need atleast 20 Ragusano Donkey (Italian breed) and Halari breed (Best Indian breed) cost approx. 20 lakhs.

After that, we need man power

- ❖ Where 1 milk man salary 15,000 p.m., 1 technician salary 20,000 p.m., 3 safai labour/cow boy wages 10,000 per head per month.
- ❖ Atleast 5,000 sq.ft. shade to be needed.
- ❖ Feeding such as rice straw, barley straw, frace grass, Mustered cake, jaggery.

Some essential equipments→

- Milk Pasteurizer approx. Rs. 50,000,
- different size of glass bottles (30 ml., 50 ml., 100ml., 500ml., and 1 ltr.) as per requirement approx. Rs. 40,000,
- Bottle sealing and labelling machine approx. Rs. 1,000,
- Deep Freezer approx. Rs. 20,000.

- ❖ Doctor and medicine, water supply etc.

All these miscellaneous expenses approx. 30 lakhs.

- ✓ Overall Expected capital 60 lakhs.





## SOURCE OF CAPITAL :-

Loan and personal investment

Loan from family property →

There are 10 acre Agriculture land in our native village as family property. From where we can borrow 1 acre land for business. Rest of land can be mortgage for buying 20 donkeys.

- There are some gold ornaments of my mother and grandmother has. That will be used for Mudra/Gold loan.

Hence my scarcity of capital about to solve.



## COLLECTION OF RAW MATERIAL :-

I have had search in google that best species of donkey for milk is Ragusano Donkey (Italian breed) and Halari breed (Best Indian breed) through amazon agency.

## HOW PRODUCE :-

Same model of cow dairy project to be applied. Some modern device to be needed such as milk extractor, virtual reality glass for milking, cooler. Generally a donkey gives milk 6 to 7 months in a year 500 ml. to 900 ml. per day.

Rest of land which we supposed to mortgage for loan can be used as grazing land of animals.



## PROSPECTIVE CUSTOMER :-

Beauty product manufacturing company are the measure customer of donkey milk.

But our main focus will be cancer research hospitals, baby intensive care unit hospitals where life can be saved.

In spite of these super malls, laboratories will be our future customers.

## ADVERTISEMENT :-

News channels will act as leading role for our project. Banner, social media, leaflet, mikeing etc. are the advertisement elements.

## COMPETITION :-

No competition. It is a monopoly business.

## EMPLOYMENT/LABOUR :-

1 milk man salary 15,000 p.m. , 1 technician salary 20,000 p.m., 3 safai labour/cow boy wages 10,000 per head per month.



**TOTAL COST :-**

| One time expenses   | No. of units       | Cost/Unit    | Total cost       |
|---|--------------------|--------------|------------------|
| Total Donkey  | 20                 | 1,00,000     | 20,00,000        |
| Stables (sq.ft.)  | 50 sq.ft./per head | 20           | 1,000            |
| Shade   | 1,000 sq.ft        | Rs.200/sq.ft | 2,00,000         |
| Store room  | 200 sq.ft          | 200          | 40,000           |
| Electricity arrangement   |                    |              | 10,000           |
| Overhead water tank with pumping machine  |                    |              | 50,000           |
| Equipment<br>(Glass bottle+Rope)<br>(40,000+500*20)   |                    |              | 50,000           |
| All machine<br>(Milk Pasteurizer+<br>Bottle sealing and<br>labelling<br>machine+Deep<br>Freezer)<br>(50,000+1,000+20,000) |                    |              | 71,000           |
| <b>Total capital cost</b>   |                    |              | <b>24,22,000</b> |

**TOTAL RECURRING COST :-**

| Recurring expenses                                      | No. of unit | Cost/Unit | Total cost |
|---|-------------|-----------|------------|
| Insurance charge  | 20          | 5000      | 1,00,000   |
| Shade depreciation(10%)                                 |             | 2,00,000  | 20,000     |
| Machine depreciation(10%)<br>(50,000+71,000+50,000)*10% |             | 1,71,000  | 17,100     |
| Machine maintenance(5%)                                 |             | 1,71,000  | 8,550      |
| Medicine and doctor charge                              | 20          | 1,000     | 20,000     |



|  |    |              |                 |
|--|----|--------------|-----------------|
| Salary+Wages<br>(15,000+20,000+30,000) |    | 65,000/month | 7,80,000        |
| Electricity bill                       |    | 2,000/month  | 24,000          |
| Anti bacterial<br>spray+Foaming        | 20 | 500          | 10,000          |
| <b>Total recurring cost</b>            |    |              | <b>9,79,650</b> |

### FOODING :-

| Fodder                | Expense/kilo | Milking day             |                  | Non-milking day         |                  |
|-----------------------|--------------|-------------------------|------------------|-------------------------|------------------|
|                       |              | Per day/head<br>feeding | Total<br>expense | Per day/head<br>feeding | Total<br>expense |
| Concentrate<br>fodder | 20           | 6                       | 120              | 3                       | 60               |
| Green grass           | 1            | 30                      | 30               | 15                      | 15               |
| Special food          | 7            | 4                       | 28               | 2                       | 14               |
|                       |              |                         | Rs. 178/day      |                         | Rs.89/day        |

### MILKING DAY :-

| Particular  | 1 <sup>st</sup> year | 2 <sup>nd</sup> year | 3 <sup>rd</sup> year | 4 <sup>th</sup> year | 5 <sup>th</sup> year |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total<br>milking day  | 3,600                | 4,800                | 4,800                | 6,720                | 8,640                |
| Foal  | 0                    | 0                    | 0                    | 1,500                | 2,500                |
| Total foeding<br>expense<br>(Total<br>milking<br>day*178/day) | 6,40,800             | 8,54,400             | 8,54,400             | 11,96,160            | 15,37,920            |



### NON-MILKING DAY :-

| Particular  | 1 <sup>st</sup> year | 2 <sup>nd</sup> year | 3 <sup>rd</sup> year | 4 <sup>th</sup> year | 5 <sup>th</sup> year |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Non-milking day                                   | 3,600                | 4,800                | 4,800                | 6,720                | 8,640                |
| Foal  |                      |                      |                      | 120                  | 360                  |
| Total fooding expense<br>(Total Non-milking day*89/day) | 3,20,400             | 4,27,200             | 4,27,200             | 5,98,080             | 7,68,960             |

### TOTAL FOODING EXPENSES :-

| Particulars                  | 1 <sup>st</sup> year | 2 <sup>nd</sup> year | 3 <sup>rd</sup> year  | 4 <sup>th</sup> year  | 5 <sup>th</sup> year  |
|------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Total milking day            | 6,40,800             | 8,54,400             | 8,54,400              | 11,96,160             | 15,37,920             |
| Total Non-milking day        | 3,20,400             | 4,27,200             | 4,27,200              | 5,98,080              | 7,68,960              |
| Foal<br>20,000 per head/year | 4*20,000<br>80,000   | 8*20,000<br>1,60,000 | 12*20,000<br>2,40,000 | 14*20,000<br>2,80,000 | 16*20,000<br>3,20,000 |
| Total fooding expenses       | 10,41,200            | 14,41,600            | 15,21,600             | 20,74,240             | 26,26,880             |

### CALCULATION OF AVERAGE MILKING PER YEAR :-

| Particular                              | 1 <sup>st</sup> year | 2 <sup>nd</sup> year | 3 <sup>rd</sup> year | 4 <sup>th</sup> year | 5 <sup>th</sup> year |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total production of milk(0.8 ltr./head) | 3,600*0.8<br>2,880   | 4,800*0.8<br>3,840   | 4,800*0.8<br>3,840   | 6,720*0.8<br>5,376   | 8,640*0.8<br>6,912   |
| Income from milk(5,000/ltr.)            | 1,44,00,000          | 1,92,00,000          | 1,92,00,000          | 2,68,80,000          | 3,45,60,000          |
| Total income                            | 1,44,00,000          | 1,92,00,000          | 1,92,00,000          | 2,68,80,000          | 3,45,60,000          |

## STATE DONOR NET INCOME

| Particular  | 1 <sup>st</sup> year | 2 <sup>nd</sup> year | 3 <sup>rd</sup> year | 4 <sup>th</sup> year | 5 <sup>th</sup> year |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Capital cost                                      |                      |                      | 24,22,000            |                      |                      |
| Bank loan<br>(70% of<br>capital cost)             |                      |                      | 16,95,400            |                      |                      |
| Khargir<br>money                                  | 7,26,600             |                      |                      |                      |                      |
| Bank loan<br>repayment                            | 3,39,080             | 3,39,080             | 3,39,080             | 3,39,080             | 3,39,080             |
| Interest on<br>loan (12%)                         | 2,03,448             | 1,62,750             | 1,22,069             | 80,379               | 40,690               |
| Bank<br>repayment<br>with interest                | 5,42,528             | 5,01,830             | 4,61,149             | 4,20,459             | 3,79,770             |
| Recurring<br>cost (include<br>feed)               | 4,17,000-            | 4,17,000-            | 4,17,000-            | 4,17,000-            | 4,17,000-            |
| (Total<br>recurring<br>cost-total<br>milking day) | 6,40,800             | 6,54,400             | 6,54,400             | 11,96,160            | 15,57,920            |
| Total cost  | 23,26,328            | 1,92,00,000          | 1,92,00,000          | 2,68,30,000          | 3,45,60,000          |
| Net income  | 1,20,73,070          | 1,74,26,762          | 1,74,67,451          | 2,48,46,380          | 3,22,25,500          |

## OBSTRACLES :-

Donkey is an animal so it may effect from various deases, fever, bone fracture, Blinger recession, skin rashes, mouth rashes etc. deases are very common and for these a veterinary doctor and blue cross clinic must be attach with this project.



## CONCLUSION :-

Donkey milk has accompanied our lives since ancient times. The mules are used for agricultural purposes. But on the other hand female donkeys are of great interest due to their milk. The donkey milk reported that this is very much closest to human breast milk with great health benefits. In the late 20th century the donkey milk used to feed the orphaned and sick children in European countries. The donkey milk is also less allergic than cow milk so it can help in reducing cow milk protein allergy (CMPA). Due to its pleasant and sweet taste this could be easily included in children's menu. The donkey milk also enrich with vitamin C (60 times more than cow's milk), A, D, E, omega -3 and -6 fatty acids, minerals such as calcium, zinc and potassium suitable for the growth and development of children. Apart from this the donkey milk also strengthens immunity and other respiratory tract infection such as tuberculosis, bronchitis, pneumonia, cough and asthma. It is also more than beneficial for those suffering from osteoporosis and other bone illnesses due to high percentage of vitamin D and calcium. It is also used in cosmetic industry for the formulation of different soap and cream. Still there is a gap and research and development is required in this field to explore the more health and nutritional benefits of donkey milk.

