Municipality of Farsan

Proposed package for Farsan city entertainment and sports complex

To attract investors through Provincial Investment Services Center

Consulting company:

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Abstract

1-Investment table

All numbers are in million rials					Cost(Euro)
Year					
Row	Description	Price	Done	Required	
1	land	0	0	0	0
2	Landscaping	20,163	0	20,163	82,299
3	Building	15,410	0	15,410	62,898
4	Installations	5,574	0	5,574	22,751
5	Luggage and office supplies	1,808	0	1,808	7,380
6	equipment and machinery	5,392	0	5,392	22,007
7	Costs before operation	483	0	483	1,973
8	Unforeseen costs	977	0	977	3,986
Total fixed investment costs		49,807	0	49,807	203,294
Capital in the first year's turnover		4,429	0	4,429	18,076
Total investment of the plan		54,236	0	54,236	221,370

All numbers are in million rials			
Description	Build time	Operation time	total
Total Financial source	49,807	4,429	54,236
Total Financial source(Euro)	203,294	18,076	221,370

a) Internal rate of return(IRR): 17 Percent
b) Breakeven point : 37 Percent
c) Payback Period(PP): 6.60 Year
d) Net Present Value(NPV): 61448 Million rials= 250807 Euro
e) Equipment and Machinery Value: 5392 Million rials= 22007 Euro

Currency calculation (Euro) this section uses the weighted average rate of currency purchase and sale based on transactions registered in the Senate Currency Monitoring System in March 2021. Accordingly, the exchange rate (Euro) of 245000 Rials has been used as the basis for currency calculations (Source: https://www.sanarate.ir/).

Content

Abstract..... 2
Introduction..... 6
Chapter 1: Specifications of the project..... 7
1-1-location 8
2-1- Access routes..... 9
3-1-Climate 10
4-1- The population of residential centers 10
5-1- Access to infrastructure facilities..... 10
Second chapter: Specifications of Funfair equipment 11
1-2-Introduction..... 12
2-2- All kinds of integrated equipment 12
2-2-1- Nomadic camp..... 12
2-2-2- Beach Volleyball..... 12
2-2-3-Trap..... 13
2-2-4- Four-wheel drive and bicycle track..... 13
2-2-5- ski resort 14
2-2-6- Amusement Park..... 14
Chapter 3: Investment and technical justification of the plan 15
1-3- Fixed costs..... 16
2-3- Plan investment 22
3-3- Plan variable costs..... 23
4-3- Total cost..... 26
5-3- Service delivery program 28
6-3- Economic Schedule..... 29
Chapter 4: Schedule..... 34
References..... 36

Table of content

Table (1-1): Geographic coordinates of project location 8
Table (2-1): Access routes 9
Table (3-1): Climatic factors of Farsan city 10
Table (4-1): Average Project Area Population (2016) 10
Table 1-5 presents the status of project site access to infrastructure facilities. 10
Table (5-1): Status of project site access to infrastructure facilities 10
Table (1-3): The land 16
Table (2-3): Landscaping 16
Table (3-3): Building 17
Table (4-3): Installations 18
Table (5-3): equipment and machinery 19
Table (6-3): Furniture and office supplies and workshops 20
Table (7-3): Cost before operation 21
Table (8-3): Working capital 22
Table (9-3): Summary investment plan 22
Table (10-3): How to get funding to complete the project 22
Table (11-3): Main material cost 23
Table (12-3): Fuel and energy costs 23
Table (13-3): salary 23
Table (14-3): maintenance cost 24
Table (15-3): Cost of depreciation 24
Table (16-3): The cost of sales and insurance 25
Table (17-3): Product cost (direct Income costs) 26
Table (18-3): Operating costs 26
Table (19-3): Non-operating costs 27
Table (20-3): Breakdown of fixed and variable costs 27
Table (21-3): The program provides a collection of sports services 28
Table (22-3): Annual income collection plan 29
Table (23-3): Prediction of profit and loss account 29
Table (24-3): Prediction of projected revenue 30
Table (25-3): Net Present Value (NPV) 31

Table (26-3): Head-to-head analysis 32
Table (27-3): Description of Value Added 33
Table (28-3): Cash Flow Forecast Table 33
Table (1-4): Schedule 35

Figure of content

Figure (1-1): Location of Project 8
Figure 1-2 also shows the route of access to the project site. 9
Figure (1-2): Route of access to project site 9
Figure (1-3): Project Investment Cost Ratio 21
Figure (2-3): Project Income Cost Ratio 25
Figure (3-3): Projections of project profit and loss 30
Figure (4-3): Net present value of cash flows 32

Introduction

Today, tourism is considered as one of the most economical activities in the national cycle of countries, especially in terms of occupation, currency and prosperity of different regions, in addition to having communication, political, cultural and special international benefits. For this reason, most countries in the world that have rich cultural heritage as well as natural areas use this activity as a strategic tool in economic development. This factor provides favorable conditions for the operation and development of tourism infrastructure. According to the goals and policies of the government in the vision document of the country, which emphasizes the arrival of 20 million foreign tourists annually, the creation of tourism infrastructure is an inevitable reality. One of the ways to achieve tourism development is the creation of sports, welfare and recreation complexes, this affects the economic growth and development of these areas and ultimately the development of the country by attracting tourists and increasing employment.

In this justification plan, the technical, financial and economic feasibility of the development project of sports, welfare and recreation complex ... as one of the sample sports and tourism areas of Farsan city is examined.

The main objectives of the commercial, welfare and service complex plan are:

- Good job creation of this project in the city

- Prosperity of service businesses related to this collection

- Increasing the level of welfare of tourists in the region

Chapter 1:

Specifications of the project

1-1-location

The project site is located in Chaharmahal va Bakhtiari province, Farsan city. Table 1-1 shows the geographical coordinates of the project implementation.

Table (1-1): Geographic coordinates of project location

Row	Eastern longitude	Northern latitude
1	458066	3570150
2	459417	3570107
3	460201	3567570
4	457748	3568685

Figure 1 also shows the scope of project implementation in Google earth.

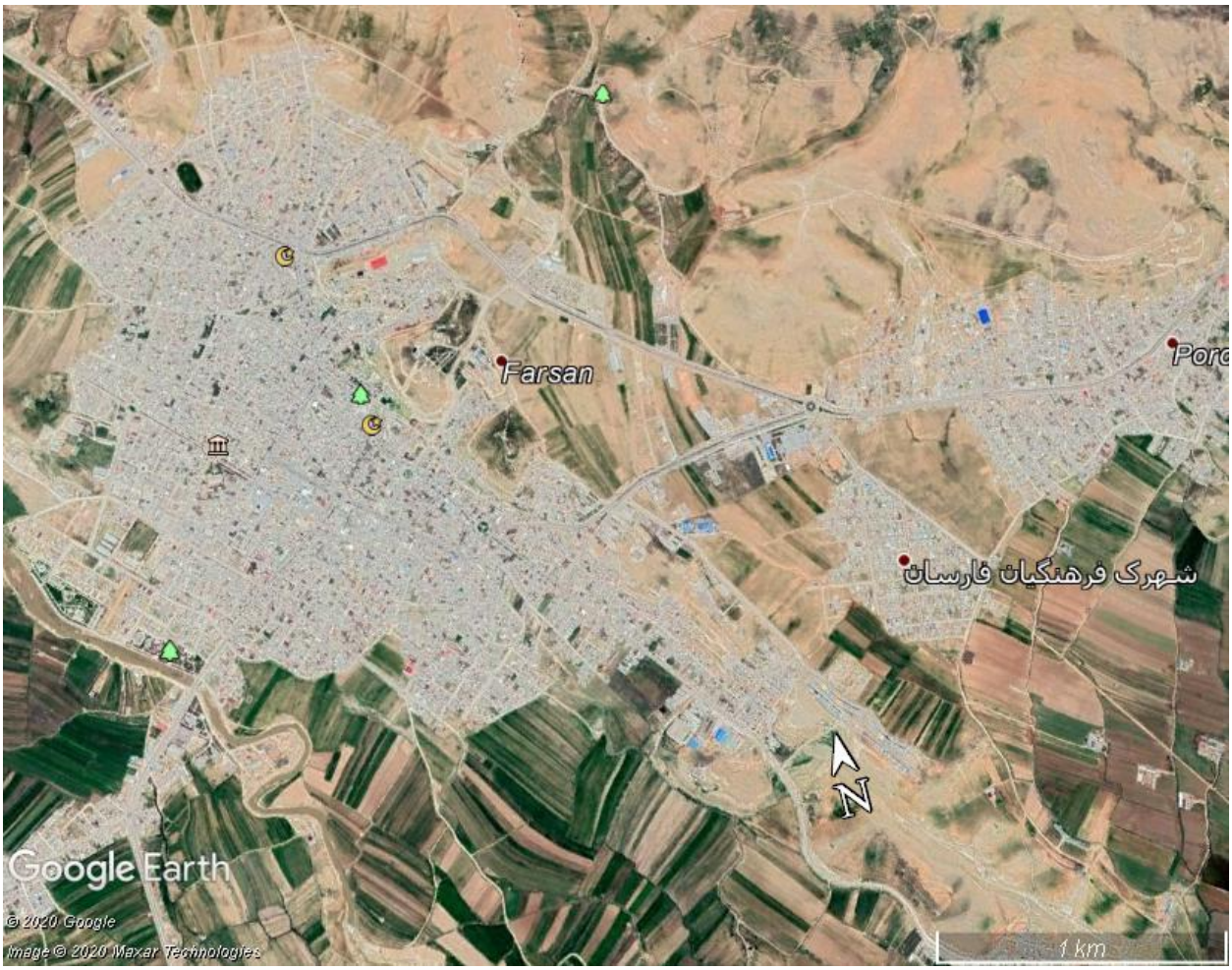


Figure (1-1): Location of Project

2-1- Access routes

The route presented in Table 1-2 can be used to access the project site.

Table (2-1): Access routes

Row	Beginning	Address	Destination	Distance (km)
1	Shahrekord	Sureshjan-Pordanjan	Farsan	35

Figure 1-2 also shows the route of access to the project site.



Figure (1-2): Route of access to project site

3-1-Climate

According to the coupon division of Chaharmahal va Bakhtiari province, in general, the eastern part of the region has a temperate and cold climate with hot and dry summers (Dcas) which can be mentioned as examples of its stations in Shahrekord and Imam Qus. The region has 2 to 5 m of elevation, cold temperate climate, and dry summers (Dcas). The western part of the area is covered with oak forests, with a subtropical climate with hot and dry summers (Dcas), which is located at Lordegan and Manj station, and finally has more than 2 m of elevation (H) that is covered by snow.

Table (3-1): Climatic factors of Farsan city

Climatic Factor	Mean
Temperature(c)	12.1
Rain(mm)	600
The number of frosty days	112

4-1- The population of residential centers

The purpose of the residential population survey is to identify investors in the primary target markets for product sales as well as to provide the manpower and equipment needed to continue operating. Hence, Table 1-4 shows the average population of the neighboring cities to the project site.

Table (4-1): Average Project Area Population (2016)

Row	residential centers	Population(2016)
1	Shahrekord city	190441
2	Sureshjan city	12308
3	Pordanjan city	8699
4	Farsan city	30504

5-1- Access to infrastructure facilities

Table 1-5 presents the status of project site access to infrastructure facilities.

Table (5-1): Status of project site access to infrastructure facilities

Infrastructure facilities	Yes	No	Description
Phone coverage	*		
Access Road	*		The access road is asphalted
Access to human resources	*		Worker and specialist workforce
Electricity	*		
Water	*		
Gas	*		

Second chapter:

Specifications of Funfair equipment

1-2-Introduction

Recreational-sports complexes are public places that families and all individuals visit and use its facilities and facilities such as playgrounds, parks and other services.

2-2- All kinds of integrated equipment

The set with the objectives described above includes the following features.

2-2-1- Nomadic camp

The nomadic community is a relic of the glorious and glorious history of this ancient land with a history of nearly 12,000 years. Iranian nomads who have their own livelihood and customs are one of the most attractive ways of social life in Iran. The main pavilion is generally made of black tent and is elegant. There are tassels hanging at the entrance door. The nomadic pavilion of the complex ... welcomes temporary and short-term accommodation of tourists and travelers along with offering natural and local food.

2-2-2- Beach Volleyball

Beach volleyball is played as a group game on the following dimensions.

1. Length 16 meters

2. Width 8 meters

3. Free zone (between 3 to 5 meters on each side)

4. There is no one-third zone (attack)

5. There is no middle ground

6. The width of all lines is between 5 to 8 cm.

7. The space above the ground should be free of any obstacles up to a height of 5 to 7 meters

8. The ground surface is covered with sand of one hand, which should be at least 40 cm deep

9. The sand must be passed through a sieve and have a suitable and acceptable size (not coarse)

10. Sand should be free of any harmful objects - shells - stones, etc.

11. For World Championships, it is recommended that a tarpaulin be prepared to cover the middle of the main field in rainy conditions.

12. The color of the ground lines should be completely opposite to the color of the sand

13. Ground lines should be made of tape with strong materials and at the same time these materials should be soft and curved.

2-2-3-Trap

Trap is called shooting with moving targets. Shooting is a competitive sport based on accuracy and speed, which is done with weapons (rifles, pistols and shotguns). In this sport, the skills of athletes (speed and accuracy) are examined using different types of weapons (firearms and air weapons). This sport is held in different categories and disciplines and in three positions: lying down, sitting and standing.

2-2-4- Four-wheel drive and bicycle track

Four-wheel motors are divided into three main categories:

1- Small children's engines (engines with engine capacity below 125 cc and low speed and power for use by children and adolescents)

2 - Sport or sports engines (sports engines with relatively low weight and high acceleration, generally non-automatic gear for sports competitions and jumping and dramatic movements)

3- Utility or versatile motors (practical motors for working in farms and nature tourism and rescue and و with the ability to carry additional equipment)

The track of four-wheeled and two-wheeled motorcycles has the following dimensions.

· Minimum runway area 10,000 square meters

· Minimum width of 50 meters and minimum length of 200 meters with different design capabilities

2-2-5- ski resort

Skating is an exciting and fascinating sport. People who want to experience happy moments in their spare time, choose skating. But surely the existence of a standard skating rink increases the excitement of this sport, and people who are interested in this sport can do their sport on the standard track with more ease. This variety has led to the construction of skating rinks in different sizes. The halls, which are 50 x 24 in size, are more suitable for speed skating, but for show skating and freestyle skating, which are more single-seater and require more open space, this size is up to 2,500. 12,000 square meters will change.

However, regarding the size of the outdoor halls, which are mostly considered as skating and recreational skating rinks, the dimensions of the skating rink are reduced to 17 x 21 meters. Skating rinks in which dramatic and acrobatic movements are performed are mostly oval in shape, which is about two meters deep and in some cases even more.

2-2-6- Amusement Park

An amusement park is a center that has entertainment equipment and facilities. These devices cause fun and create a sense of excitement, fear, joy and satisfaction for people. An amusement park is a public place that families and all individuals visit and use its facilities and equipment such as playgrounds, parks and other services.

Chapter 3:

Investment and technical justification of the plan

1-3- Fixed costs

Table (1-3): The land

All numbers are in million rials								
Row	Description	Unit	Ownership type	Value	Unit price	Total price	The final cost	Cost to Euro
1	Land	M^2	proprietary	0	0	0	0	0
Total							0	0

Table (2-3): Landscaping

All numbers are in million rials							
Row		Description	Value	Unit	Unit price(Rials)	Total price	Cost(Euro)
1	Nomadic camp	Site excavation	350	M^2	85,000	30	121
2		Leveling the yard	650	M^2	40,000	26	106
3		Lighting	10	Number	20,000,000	200	816
4	Trap	Leveling and embankment of the shooting range	1,200	M^2	40,000	48	196
5		Yard lighting	12	Number	20,000,000	240	980
6		Fenced	180	Meter	1,500,000	270	1,102
7	Beach Volleyball	Landscaping	130	M^2	1,500,000	195	796
8		Fenced	50	Meter	1,500,000	75	306
9	Four-wheel drive and bicycle track	Leveling and embankment	1,500	M^2	85,000	128	520
10		Asphalt	1,500	M^2	2,000,000	3,000	12,245
11		Fenced	200	M^2	1,500,000	300	1,224
12	ski resort	Landscaping	1,000	M^2	85,000	85	347
13		Asphalt	1,000	M^2	2,000,000	2,000	8,163
14		fencing	150	M^2	1,500,000	225	918
15	Office and services	Excavation	200	M^2	650,000	130	531
16		Lighting	12	Number	3,500,000	42	171

17		green space	40	Number	20,000,000	800	3,265
18	Parking	Leveling and asphalt	1,000	M^2	2,500,000	2,500	10,204
19		Lighting	12	Number	30,000,000	360	1,469
20	green space	Integrated green space	50,000	M^2	35,000	1,750	7,143
21	Side walk	Scheduling and sidewalk construction	1,000	M^2	3,500,000	3,500	14,286
22	Amusement Park	Leveling the set	500	M^2	40,000	20	82
23		Yard fencing	90	M^2	1,500,000	135	551
24		Flooring set	500	M^2	850,000	425	1,735
25	Park bench		40	Number	7,000,000	280	1,143
26	Large trash		2	Number	50,000,000	100	408
27	Small trash		30	Number	10,000,000	300	1,224
28	Integrated fencing		2,000	M^2	1,500,000	3,000	12,245
Total						20,163	82,299

Table (3-3): Building

All numbers are in million rials								Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
sports Complex								
1	Club office	50	M^2	25,000,000	1,250	0	1,250	5,102
2	Ticket office	10	M^2	20,000,000	200	0	200	816
3	Store	30	M^2	17,000,000	510	0	510	2,082
4	Four-wheel motor maintenance and repair station	200	M^2	10,000,000	2,000	0	2,000	8,163
5	Trap shooting range	40	M^2	10,000,000	400	0	400	1,633
Service welfare complex								

6	Management	25	M^2	25,000,000	625	0	625	2,551
7	Nomadic camp	500	M^2	6,000,000	3,000	0	3,000	12,245
8	Store	200	M^2	25,000,000	5,000	0	5,000	20,408
9	Facility building	25	M^2	17,000,000	425	0	425	1,735
10	Guard and entrance to the complex	20	M^2	25,000,000	500	0	500	2,041
Total						0	15,410	62,898

Table (4-3): Installations

	All numbers are in million rials							Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	Electricity right (available)	1	Number	45,000,000	45	0	45	184
2	Transformers	1	Device	900,000,000	900	0	900	3,673
3	Poor pressure cabling	20000	Meter	60,000	1200	0	1200	4,898
4	High pressure cabling	200	Meter	500,000	100	0	100	408
5	Electrical panel	1	Number	400,000,000	400	0	400	1,633
6	Piping and water supply system	-	-	-	100	0	100	408
7	Irrigation system	5	Hectare	15,000,000	75	0	75	306
8	Water storage pool	300	M^3	350,000	105	0	105	429
9	Gas branch right (available)	1	Number	-	300	0	300	1,224
10	Main plumbing	500	Meter	1,850,000	925	0	925	3,776
11	Sub-plumbing	1000	Metre	600,000	600	0	600	2,449
12	Heating and cooling system	8	Seri	50,000,000	400	0	400	1,633
13	Atfa. Fire	4	Seri	6,000,000	24	0	24	98
14	CCTV	1	Seri	100,000,000	100	0	100	408

15	Landline and Internet	2	Line	150,000,000	300	0	300	1,224
Total							5,574	22,751

Table (5-3): equipment and machinery

All numbers are in million rials								
Row	Description	Amount	Unit	Unit price(Rial)	Total price	Done	Required	Cost(Euro)
1	Four-wheel motor	5	Device	400,000,000	2000	0	2,000	8,163
Trap equipment								
2	Types of trapping weapons	5	Number	160,000,000	800	0	800	3,265
3	Trap plate thrower	3	Device	64,000,000	192	0	192	784
4	Shooting vest	10	Number	1,000,000	10	0	10	41
5	Weapon cleaning supplies	5	Seri	1,500,000	8	0	8	31
6	Weapons storage safe	1	Device	80,000,000	80	0	80	327
7	Weapon bag	5	Number	12,000,000	60	0	60	245
8	Shooting glasses	10	Number	2,000,000	20	0	20	82
9	binoculars	5	Device	10,000,000	50	0	50	204
Park sports equipment								
10	Walking forward and backward	1	Device	15,000,000	15	0	15	61
11	Left and right pendulum	1	Device	15,000,000	15	0	15	61
12	Four commands	1	Device	15,000,000	15	0	15	61
13	Two side rotary steering	1	Device	15,000,000	15	0	15	61
14	Double foot press	1	Device	20,000,000	20	0	20	82
15	Two-way parka shoulder press	1	Device	22,000,000	22	0	22	90
16	Bilateral chest press	1	Device	34,000,000	34	0	34	139
17	Fixed relaxation	1	Device	15,000,000	15	0	15	61
18	High jump	1	Device	15,000,000	15	0	15	61
19	Park Parallel Bodybuilding	1	Device	15,000,000	15	0	15	61
20	Stretching bodybuilding	1	Device	15,000,000	15	0	15	61
21	Long park	1	Device	15,000,000	15	0	15	61

	meeting							
22	Park space skiing	1	Device	16,000,000	16	0	16	65
23	chess table	1	Device	20,000,000	20	0	20	82
24	Park ping pong table	1	Device	20,000,000	20	0	20	82
25	Beach volleyball nets and bars	1	Seri	40,000,000	40	0	40	163
Amusement Park								
26	Large inflatable slide	1	Device	450,000,000	450	0	450	1,837
27	Children's polyethylene play set	1	Seri	850,000,000	850	0	850	3,469
28	Install and run	-	-	-	565	-	565	2,307
Total						0	5,392	22,007

Table (6-3): Furniture and office supplies and workshops

	All numbers are in million rials							Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	Computers and accessories	2	Device	85,000,000	170	0	170	694
2	Printer	2	Device	55,000,000	110	0	110	449
3	office furniture	2	Set	55,000,000	110	0	110	449
4	File and closet	2	Number	25,000,000	50	0	50	204
5	Stationery and calculator	2	Set	5,000,000	10	0	10	41
6	Cleaning supplies and water supply	2	Set	3,000,000	6	0	6	24
7	Wardrobe and shoe rack	5	Number	35,000,000	175	0	175	714
8	Furniture and catering and office supplies	2	Set	85,000,000	170	0	170	694
9	Medical and safety equipment	2	Set	3,500,000	7	0	7	29
10	Nomadic camp decoration	10	Set	80,000,000	800	0	800	3,265

11	Kitchen and water supply equipment	2	Set	100,000,000	200	0	200	816
Total						0	1,808	7,380

Table (7-3): Cost before operation

All numbers are in million rials				
Row	Description	Total price	Done	Required
1	Cost before operation (2% fixed capital)	483	0	483
Total (Euro)			0	1,973

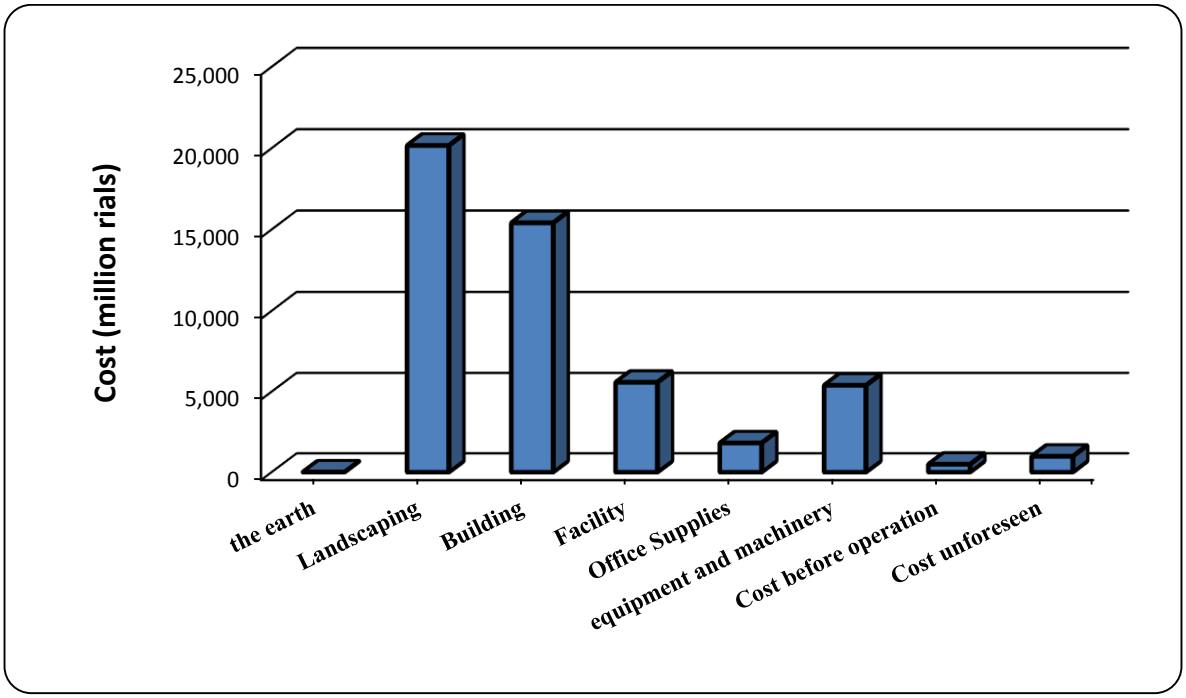


Figure (1-3): Project Investment Cost Ratio

2-3- Plan investment

Table (8-3): Working capital

All numbers are in million rials											
Year											
Description	Period(Day)	First year	Second year	Third year	Forth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Cost of raw materials	45	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158
Inventory of manufactured products	15	878	878	878	878	878	878	878	878	878	878
Product in Income	15	878	878	878	878	878	878	878	878	878	878
Accounts Received	30	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756
Deducted: Payment Accounts	30	-835	-835	-835	-835	-835	-835	-835	-835	-835	-835
Cash (salary)	30	595	595	595	595	595	595	595	595	595	595
Total working capital required		4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429
Annual increase in working capital		4,429	0	0	0	0	0	0	0	0	0
Total working capital required (EUR)		18,076	18,076	18,076	18,076	18,076	18,076	18,076	18,076	18,076	18,076

Table (9-3): Summary investment plan

All numbers are in million rials					Cost(Euro)
Year					
Row	Description	Price	Done	Required	
1	land	0	0	0	0
2	Landscaping	20,163	0	20,163	82,299
3	Building	15,410	0	15,410	62,898
4	Installations	5,574	0	5,574	22,751
5	Luggage and office supplies	1,808	0	1,808	7,380
6	equipment and machinery	5,392	0	5,392	22,007
7	Costs before operation	483	0	483	1,973
8	Unforeseen costs	977	0	977	3,986
Total fixed investment costs		49,807	0	49,807	203,294
Capital in the first year's turnover		4,429	0	4,429	18,076
Total investment of the plan		54,236	0	54,236	221,370

Table (10-3): How to get funding to complete the project

All numbers are in million rials			
Description	Build time	Operation time	total
Total Financial source	49,807	4,429	54,236
Total Financial source(Euro)	203,294	18,076	221,370

3-3- Plan variable costs

Table (11-3): Main material cost

All numbers are in million rials							
Row	Description	Annual consumption	Unite consumption	Unite price	Total price	Done	Cost(Euro)
1	Trap plate	50,000	Number	16,000	800	0	3,265
2	Bullets	30,000	Number	270,000	8,100	0	33,061
3	Water supply and stationery	-	-	-	100	0	408
4	Monthly ads collection	-	-	-	120	0	490
5	Monthly camp cost	-	-	-	140	0	571
Total					9,260	0	37,796

Table (12-3): Fuel and energy costs

All numbers are in million rials								Cost(Euro)
Row	Description	annual consumption	Unit	Unit price(rials)	Total price	Done	Required	
1	consuming water	24,000	M^2	6,500	156	0	156	637
2	Power Consumption	400,000	KW	533	213	0	213	870
3	Fuel (municipal gas)	43,000	M^3	2,000	86	0	86	351
4	Petrol	7,200	Liter	30,000	216	0	216	882
5	Phone	432,000	Pulse	60	26	0	26	106
6	Internet	2,880	GB	21,800	63	0	63	256
Total						0	760	3,102

Table (13-3): salary

All numbers are in million rials						
Row	Description	Number	Monthly salary for each person (thousand Rials)	Monthly salary(thousand Rials)	yearly salary	Cost(Euro)
1	Executive staff of nomadic camp	2	26,000	52,000	624	2,547
2	Trap Technician	2	26,000	52,000	624	2,547
3	Trap training instructor	1	30,000	30,000	360	1,469
4	Technical manager of four-wheeled motorcycle track and skating rink	2	30,000	60,000	720	2,939
5	Amusement	2	26,000	52,000	624	2,547

	technician					
6	skilled worker	4	26,000	104,000	1,248	5,094
yearly salary					2,856	11,657
Employer share insurance equals 23% of annual salaries and benefits					657	2,681
Total salaries and benefits of Income personnel					3,513	14,338
7	Collection management	1	60,000	60,000	720	2,939
8	Collection Accountant	1	30,000	30,000	360	1,469
9	Guard	2	26,000	52,000	624	2,547
10	Service personnel	2	26,000	52,000	52,000	624
yearly salary					2,328	9,502
Employer share insurance equals 23% of annual salaries and benefits					535	2,185
Total salaries and benefits of Income personnel					2,863	11,688
Total salaries and benefits for all personnel					6,376	26,026

Table (14-3): maintenance cost

All numbers are in million rials					
Row	Description	Asset value	Rate (%)	Cost	Cost(Euro)
1	Landscaping	20,163	0/02	403	1,646
2	Building	15,410	0/02	308	1,258
3	Installations	5,574	0/05	279	1,138
4	equipment and machinery	5,392	0/01	54	220
5	Office Supplies	1,808	0/05	90	369
Total		48,347	-	1,134	4,631

Table (15-3): Cost of depreciation

	All numbers are in million rials				Cost(Euro)
Row	Description	Asset value	Rate (%)	Cost	
1	Landscaping	20,163	0/01	202	823
2	Building	15,410	0/10	1,541	6,290
3	Installations	5,574	0/10	557	2,275
4	equipment and machinery	5,392	0/10	539	2,201
5	Office Supplies	1,808	0/10	181	738
6	Unforeseen costs	977	0/10	98	399
Cost of depreciation of fixed assets		49,324	-	3,118	12,725
Cost before operation		483	0/10	48	197
Total		49,807	-	3,166	12,923

Table (16-3): The cost of sales and insurance

All numbers are in million rials			Cost (Euro)
Row	Description	Total cost	
1	Administrative and organizational costs (15% of sales)	78	318
2	Insurance of fixed assets (2 per thousand assets value)	100	407
Total		178	725

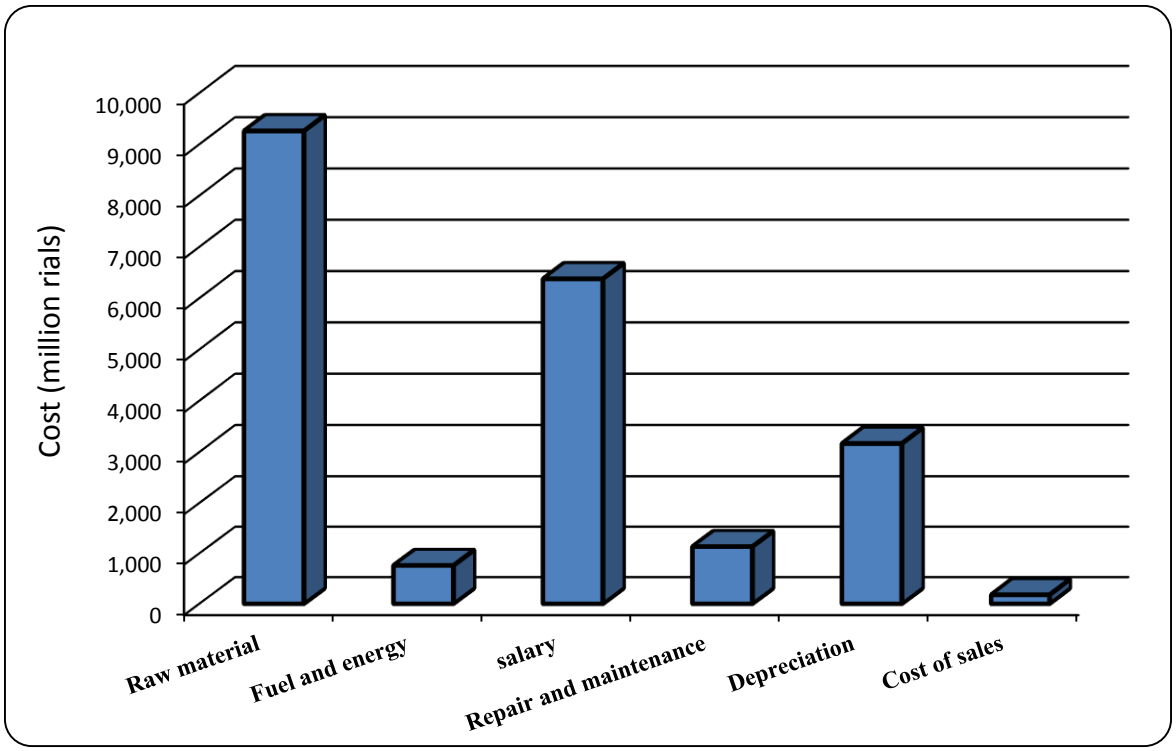


Figure (2-3): Project Income Cost Ratio

4-3- Total cost

Table (17-3): Product cost (direct Income costs)

All numbers are in million rials										
Year	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Raw material costs	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260
Salary of production personnel	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513
Repair and maintenance	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
Fuel and energy	760	760	760	760	760	760	760	760	760	760
unexpected	293	293	293	293	293	293	293	293	293	293
Cost of depreciation on fixed assets	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118
Total cost of services	18,078	18,078	18,078	18,078	18,078	18,078	18,078	18,078	18,078	18,078
Total Cost of Services (Euro)	73,789	73,789	73,789	73,789	73,789	73,789	73,789	73,789	73,789	73,789

Table (18-3): Operating costs

All numbers are in million rials										
Year	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
The salary of the administrative staff	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863
Administrative and organizational	78	78	78	78	78	78	78	78	78	78
Depreciation of costs before operation	48	48	48	48	48	48	48	48	48	48
Total Operating Costs	2,990	2,990	2,990	2,990	2,990	2,990	2,990	2,990	2,990	2,990
Total Operating Costs (Euro)	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203

Table (19-3): Non-operating costs

All numbers are in million rials										
Year	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Fixed asset insurance (0.02% fixed asset)	100	100	100	100	100	100	100	100	100	100
Total non-operational costs	100	100	100	100	100	100	100	100	100	100
Total non-operational costs(Euro)	407	407	407	407	407	407	407	407	407	407

Table (20-3): Breakdown of fixed and variable costs

Breakdown of fixed and variable costs						
Row	Description	Total cost	Fixed costs		Variable costs	
		Amount	Amount	Percent	Amount	Percent
Direct income costs (sales cost)						
1	Cost of raw materials	9,260	0	0%	9,260	100%
2	Production personnel salaries and benefits	325	211	65%	114	35%
3	repair and maintenance	1,134	1,134	100%	0	0%
4	Fuel and energy	760	152	20%	608	80%
5	Miscellaneous and Unforeseen (5% of items above)	230	115	50%	115	50%
6	Fixed asset depreciation expense	3,118	3,118	100%	0	0%
Total direct Income costs (sales cost)		14,827	4,730	32%	10,096	68%
Operating Costs						
7	Salary of administrative personnel	2,863	2,004	70%	859	30%
8	Administrative & Organizational (1% Sales)	78	78	100%	0	0%
Total Operating Costs		2,941	2,082	71%	859	29%
Non-operating costs						
9	Fixed Assets (0.002 Fixed Assets)	100	100	100%	0	0%
10	Depreciation of costs before operation	48	48	100%	0	0%
Total Non-operating costs		148	148	100%	0	0%
Total		17,916	6,961	39%	10,955	61%
Total(Euro)		73,127	28,410	39%	44,716	61%

5-3- Service delivery program

Table (21-3): The program provides a collection of sports services

Description	Number of annual turns	Cost per turn	Total price
Trap Club Revenue			
Income from holding a trap club class	12	150,000,000	1,800
Earnings from holding competitions	12	250,000,000	3,000
Revenue from clients	1,000	2,000,000	2,000
Trap revenue collection			6,800
Four-wheel drive track	8,400	500,000	4,200
ski resort	16,800	250,000	4,200
Beach Volleyball	1,260	1,500,000	1,890
Store rent	60	10,000,000	600
Game City Earnings			
Large inflatable slide	6,300	300,000	1,890
Children's game collection	6,300	300,000	1,890
Total amusement park revenue			3,780
Income of nomadic camp	1,800	4,500,000	8,100
Total			29,570

Table (22-3): Annual income collection plan

All numbers are in million rials										
Description	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Total Trap Club Revenue	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800
Total amusement park revenue	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780	3,780
Beach Volleyball	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890
Store rental income	600	600	600	600	600	600	600	600	600	600
Four-wheel drive car revenue	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Skateboard revenue	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Accommodation camp income	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100
total income	29,570	29,570	29,570	29,570	29,570	29,570	29,570	29,570	29,570	29,570
Total annual sales capacity (Euro)	120,694	120,694	120,694	120,694	120,694	120,694	120,694	120,694	120,694	120,694

6-3- Economic Schedule

Table (23-3): Prediction of profit and loss account

All numbers are in million rials										
Description	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
net sales	29,570	29,570	29,570	29,570	29,570	29,570	29,570	29,570	29,570	29,570
Deducted: the cost of the sold goods	-18,078	-18,078	-18,078	-18,078	-18,078	-18,078	-18,078	-18,078	-18,078	-18,078
Gross profit	11,492	11,492	11,492	11,492	11,492	11,492	11,492	11,492	11,492	11,492
Deductions: Operating Costs	-2,990	-2,990	-2,990	-2,990	-2,990	-2,990	-2,990	-2,990	-2,990	-2,990
Operating profit	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502	8,502
Deductible non-operating costs	-100	-100	-100	-100	-100	-100	-100	-100	-100	-100

Special interest before tax deduction	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402
Deductible tax	-840	-840	-840	-840	-840	-840	-840	-840	-840	-840
Net profit	7,562	7,562	7,562	7,562	7,562	7,562	7,562	7,562	7,562	7,562
Accumulated profit	7,562	22,686	30,248	37,810	45,372	52,935	60,497	68,059	75,621	7,562
Net profit (Euro)	30,866	30,866	30,866	30,866	30,866	30,866	30,866	30,866	30,866	30,866

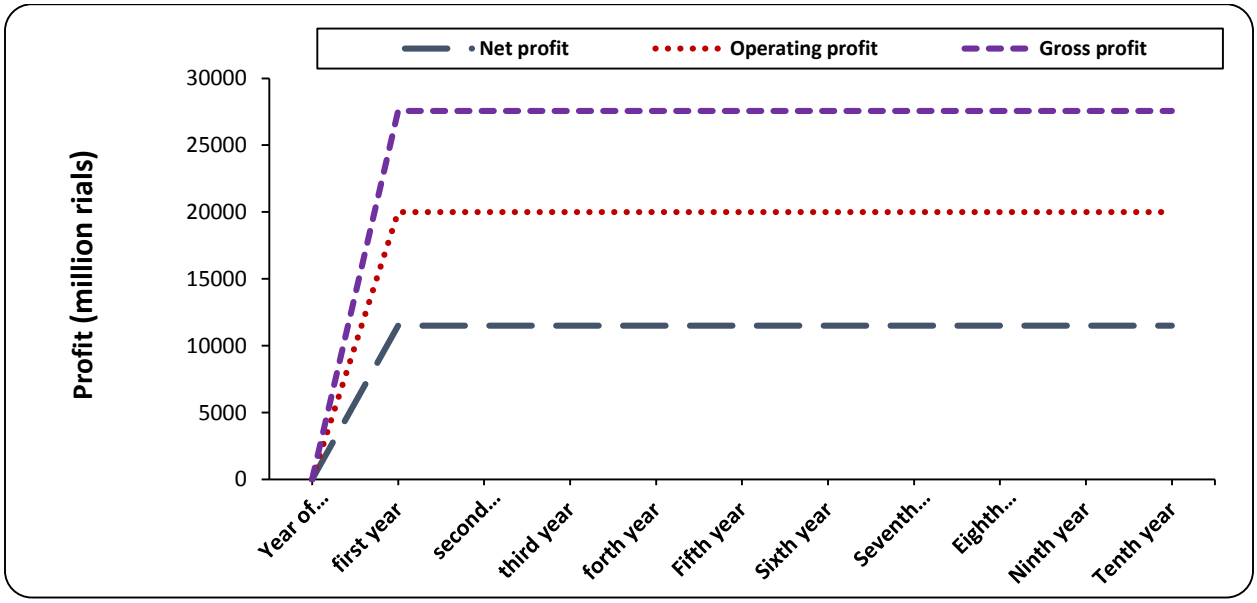


Figure (3-3): Projections of project profit and loss

Table (24-3): Prediction of projected revenue

All numbers are in million rials										
Description	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Special interest before tax deduction	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402
non-movable assets depreciation	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118	3,118

Depreciation of costs before operation	48	48	48	48	48	48	48	48	48	48
Total cash flow plans	11,568	11,568	11,568	11,568	11,568	11,568	11,568	11,568	11,568	11,568
Total cash flow plans(Euro)	47,218	47,218	47,218	47,218	47,218	47,218	47,218	47,218	47,218	47,218
Fixed investment project	49,807			203,294 (Euro)						
Capital in Circulation Scheme	4,429			18,076 (Euro)						
Total investment plan	54,236			221,370 (Euro)						
Project return rate(IRR)	17 %									
Return of capital	6/60 year									

Table (25-3): Net Present Value (NPV)

All numbers are in million rials			Net Value(Euro)
Row	Rate (%)	Net Value	
1	0	61,448	250,807
2	5	58,329	238,077
3	10	16,847	68,762
4	15	7,067	28,846
5	20	-5,736	-23,411
6	25	-12,931	-52,779
7	30	-18,472	-75,395
8	35	-22,827	-93,172
9	40	-26,315	-107,407
10	50	-31,500	-128,572
11	60	-35,130	-143,390

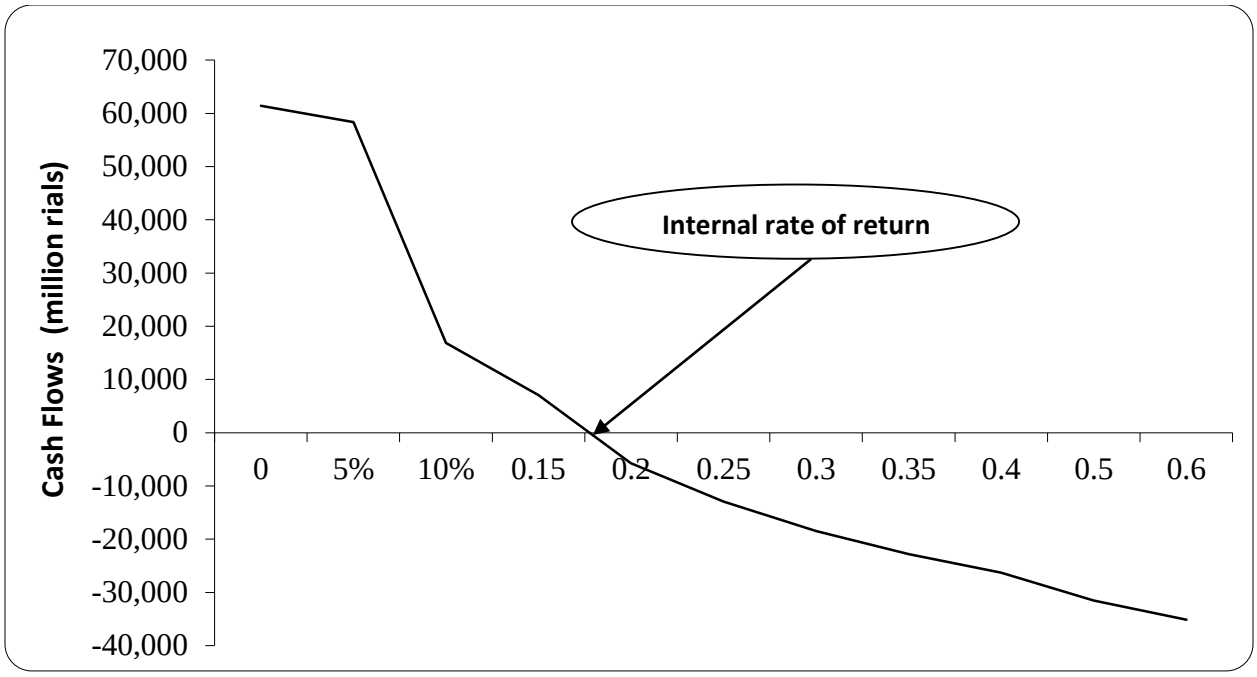


Figure (4-3): Net present value of cash flows

Table (26-3): Head-to-head analysis

All numbers are in million rials		Amount
Row	Description	
1	Fixed Costs (M.Rials)	6,961
2	Variable Costs (M.Rials)	10,955
3	Total fixed and variable costs (M.Rial)	17,916
4	Total Sales (M.Rial)	29,570
5	Total Sales Margin (Total Cost Variable - Total Sales)	18,615
6	Margin Ratio (Sales / Margin)	0/63
7	Head-to-Head Rial Sales = (Sales Margin / Fixed Cost Ratio)	11,057
8	Safety margin (Sales total / (Sales per head - Total sales))	0/62
9	Head-to-head point * 100 (Sales margin / Fixed costs)	%37

Table (27-3): Description of Value Added

Row	Description	Total cost	Total cost(Euro)
1	Gross Value Added Gross (Income Costs-Sales Costs	16,037	65,458
2	Net domestic value added (fixed asset depreciation - gross domestic product)	12,920	52,733
3	Gross Value Added Gross Value	54%	
4	Net value added net worth	44%	

Table (28-3): Cash Flow Forecast Table

All numbers are in million rials										
Description	year									
	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Cash Flows (Internal Resources)	0	11,568	11,568	11,568	11,568	11,568	11,568	11,568	11,568	11,568
External Resources										
Brought to shareholders	54,236	4,429	0	0	0	0	0	0	0	0
Total external resources	54,236	4,429	0	0	0	0	0	0	0	0
Internal and external resources	54,236	15,997	11,568	11,568	11,568	11,568	11,568	11,568	11,568	11,568
Uses										
Fixed investment costs	53,752	0	0	0	0	0	0	0	0	0
Cost before operation	483	0	0	0	0	0	0	0	0	0
capital in circulation	0	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429	4,429
tax	0	840	840	840	840	840	840	840	840	840
Total use	54,236	5,269	5,269	5,269	5,269	5,269	5,269	5,269	5,269	5,269
Surplus (deficit) of resources	0	10,728	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
Resource surplus (Euro)	0	43,788	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713

Chapter 4:
Schedule

Table (1-4): Schedule

Row	Stage	Month						
		1	2	3	4	5	6	7
1	The process of getting to know the project implementation site and identifying opportunities and challenges							
2	Go through the administrative steps of getting started							
3	Equipping the ingot workshop							
4	Getting Started							

References

1- 1- Dedicated Funfair equipment sales site

2- Iran Census Center, Population and Housing Census, 2016.