Items	Unit of Measurement	Price per unit	Quantity	Cost	Data Sources	Full Reference with link	Comments
Costs							
Fixed Costs							
Annualized equipment, import duties and training cost	year	$1,150.00	1	$1,150.00	User-provided cost estimates		The total initial cost of USD 11,500 (USD 7,000 equipment + USD 2,500 import duties and taxes + USD 2,000 training) is divided by the 10-year useful life to consider one year: USD 1,150. The tractor is excluded.
Operational Costs							
Operator labour	hectare	$15.00	200	$3,000.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Fuel and utilities	hectare	$10.00	200	$2,000.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Maintenance and repairs	hectare	$7.00	200	$1,400.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Consumables	hectare	$3.00	200	$600.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Loan repayments and interest							Not included in the current estimate.
Depreciation							Included in the annualized fixed cost above and not counted again.
Insurance	hectare	$1.50	200	$300.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Regulatory fees and licences	hectare	$1.00	200	$200.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Waste management	hectare	$0.50	200	$100.00	User-provided estimate		Annual estimate for a machine serving 200 hectares.
Total Cost				**$8,750.00**			Annualized fixed cost plus one year of operating costs.
Revenue							
mDSR-FDP mechanized seeding service	hectare	$80.00	200	$16,000.00	User-provided estimate		Service business operating over 200 hectares per year at USD 80 per hectare.
Total revenue				**$16,000.00**			
BCA				**182.86%**			Annual revenue divided by total annual cost.
ROI				**82.9%**			Annual net return divided by total annual cost.