

Items	Unit of Measurement	Price per unit	Quantity	Cost	Data Sources	Reference	Comments
Cost							Exchange rate: 1 TND = 0.344 USD (1 September 2026)
Depreciated production and storage construction	Year	\$ 138	1	\$ 138	Rjim Maatoug Business Plan	Construction of a 220 m ² hangar for feed production and storage.	Initial construction cost: 2760 USD. Depreciation rate: 5%. Annual depreciated cost = 2760 × 5% = 138 USD/year.
Depreciated feed processing equipment	Year	\$ 1 415	1	\$ 1 415	Rjim Maatoug Business Plan	Two grinders, one pelletizer and small equipment.	Initial equipment cost: 7073 USD. Depreciation rate: 20%. Annual depreciated cost = 1415 USD/year.
Depreciated transport and agricultural equipment	Year	\$ 1 021	1	\$ 1 021	Rjim Maatoug Business Plan	Tractor and vehicle used in the reference feed production activity.	Initial equipment cost: 5106 USD. Depreciation rate: 20%. Annual depreciated cost = 1021 USD/year.
Labour	Year	\$ 7 694	1	\$ 7 694	Rjim Maatoug Business Plan	Three workers plus occasional bookkeeping.	Annual labour cost: 22300 TND × 0.345 = 7694 USD/year.
Feed ingredients / raw materials	year	\$ 31 617	1	\$ 31 617	Rjim Maatoug Business Plan	Ingredients required for annual production of 156 t of feed pellets	Annual ingredient cost: 91787 TND × 0.345 = 31617 USD/year. Includes
Other operating costs	year	\$ 2 365	1	\$ 2 365	Rjim Maatoug Business Plan	Fuel, machine maintenance, electricity, land rental, marketing and communication.	Annual other operating costs: 6855 TND × 0.345 = 2365 USD/year.
Total cost				\$ 44 250			
Revenue							
Feed pellet sales	t	\$ 310,50	156	\$ 48 438	Rjim Maatoug Business Plan		Reference revenue is based on the Tunisian Rjim Maatoug case (156 t/year).
Total revenue				\$ 48 438,00			
BCA				109,46%			
ROI				9,46%			