

# PROJECT REPORT

## Of

# MULTI FRUIT JUICE AND SQUASH

### PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Multi Fruit Juice and Squash**.

The objective of the pre-feasibility report is primarily to facilitate potential entrepreneurs in project identification for investment and in order to serve his objective; the document covers various aspects of the project concept development, start-up, marketing, finance and management.

[We can modify the project capacity and project cost as per your requirement. We can also prepare project report on any subject as per your requirement.]



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## **INTRODUCTION**

Fruit juices are produced and consumed for their refreshing character and nutritional qualities being rich in vitamins and minerals and having regulatory functions to the body systems; such as augmenting of alkaline reserve of the blood and proper functioning of blood vessels, including capillary, permeability and fragility as a result of contained falconoid. Juices also increase body retention of calcium, magnesium, nitrogen and are also good sources of quick energy.



The North-East India is rich in fruit diversity and contains more than one-third of the country's total diversity. Fruits are an important source of energy for human-beings. Fruits are also popular amongst all age groups but their availability is limited during season only which lasts for a period of 3-4 months for most of the fruits. Hence, they need to be processed and preserved which also results in value-addition.

There has been an appreciable increase in the export of processed foods which includes fruit juices. With the fast growth of the urban areas and the living standards of the Indian people growing higher, there is a good potential to develop this industry in the small scale sector.

Considering the potential market opportunity of such units, the present detail project report has been developed. The main objective of such initiative is to productively utilize the abundantly available resources of the local area and to enable uninterrupted supply of the products to market throughout the year.

## **PROJECT DESCRIPTION**

The proposed project is that of setting up of a Multi-fruit Juice and Squash Processing unit at suitable location.

The key products of the proposed project are as follows;

- ✓ Fruit Juice
- ✓ Fruit Squash

The primary objective of the fruit juice processing is to preserve the perishable fruits in a stable form that can be stored and supplied to local as well as distant markets round the year. Processing also can change fruits into new or more usable forms and make fruits more convenient to prepare.

The use of fruits for the preparation of processed products will not only reduce wastage of fruits during handling but also add nutrition and palatability to the drink. The rapid increase in the production of these items in different parts of the country is a proof of their rising popularity.

The proposed project would procure the raw materials locally. After processing, the products would be supplied to the market through distributors/ wholesalers/retailers.

## **MARKETIBILITY**

The rising number of health-conscious consumers is giving a boost to fruit juices; it has been observed that consumers are shifting to fruit juices as they consider the same as a healthier breakfast/snack option. Fruit drinks are popularly used in most urban households.

Today markets are flooded with a large variety of juices e.g., mango, apple, guava, litchi, grape, pineapple etc. The main reason for increased consumption is rising level of health consciousness among consumers and parents. It is believed that these drinks provide superior nutrition because of their fortified status. Factors like preferred choice of children, easy availability, convenience, naturalness and marketing strategies have given fruit drink industry a booming growth.

With changing life styles and increase in disposable incomes, the demand for easy-to-prepare drink is also increasing. Besides consumption in the households, it is served in hotels, restaurants, clubs, airlines and railways etc.

Quality should be emphasized at each step right from the beginning to the marketing of the product. Over the years, an image of high quality products should be cultivated.

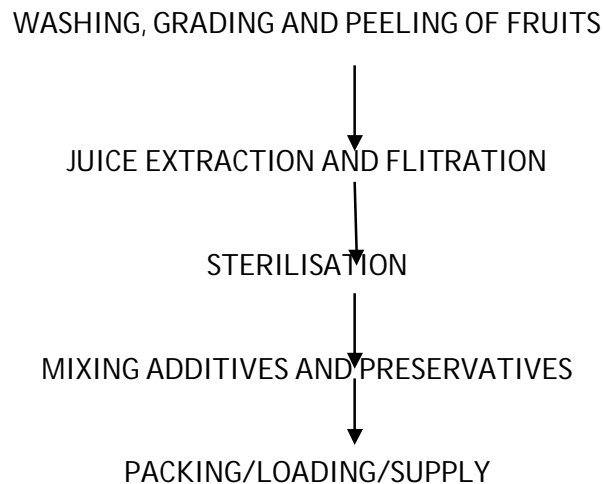
The effectiveness of distribution coverage and practice is of paramount importance in achieving the desired fruit juice sales. Understanding of the distribution channels is crucial in order for the manufacturer to plan and implement an effective distribution strategy. Distribution network should be given extra emphasis. Market share could be gained by enhancing retailer, and distributor margins. Normally distribution and retailer margins in fruit juice business are from 15 to 20%.

The proposed business may utilise media such as broadcast, newspapers and also social network platforms at certain interval of time to introduce the products and also attract more customers. Placement of the product at strategic outlets and publicity in local media would boost sales. It may also carry door to door services in the initial years to introduce the product and attract more customers.

Marketing plan of the proposed project may include promotional campaign like offering special discounts, referrals, advertisement, new product development, packaging innovations and tying up with buying houses.

## PROCESS OF MANUFACTURING

The process flow diagram is as follows:



**Process Details:** Good quality ripe fruits are sorted, washed, peeled and cleaned. Fruits are then passed on to fruit mill for crushing and then to hydraulic press for juice extraction. Extracted juice is then filtered to remove seeds and fibres. Thereafter, various ingredients such as sugar, additives, preservatives, flavours etc. are added and this mixture is stirred till uniform solution is formed. They are standardized as per the FPO specifications, filtered, homogenized, pasteurized and filled in sterilized bottles, followed by coding, cooling and packing of the product. Products will be stored in cool dry store before distribution.

Frequent and continuous availability of quality fruit pulp is a prerequisite for Fruit Juice Business. It is the only way to integrate operations from fruit orchards to pulp processing to juice making and packing. Integrated and earlier pulp supply arrangements with pulp producers and suppliers would be critical in business success.

## **QUALITY CONTROL AND STANDARDS**

An FPO license is necessary to start a fruit processing industry in India. The FPO mark is a certification mark mandatory on all processed fruit products sold in India such as packaged fruit beverages and fruit extracts following the Food Safety and Standards Act of 2006. The FPO mark guarantees that the product was manufactured in a hygienic 'food-safe' environment, thus ensuring that the product is fit for consumption.

**FSSAI LICENSE:** FSSAI License is issued by the Food Safety and Standards Authority of India (FSSAI), Ministry of Family Health & Welfare, Government of India. Application to commence a food business must be made to the FSSAI in the prescribed format. Based on the application and supporting documents, FSSAI will accord approval. The Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations 2011 introduced to improve the hygiene and quality of food has brought about tremendous changes in the food industry. As per the Act, no person shall commence or carry on any food business except under a FSSAI license or FSSAI registration. Therefore, any food manufacturing or processing or packaging or distributing entity is now required to obtain a FSSAI License or Registration.

**POLLUTION CONTROL:** There is no major pollution problem associated with this industry except for disposal of waste which should be managed appropriately. However, waste water resulting from washing of ginger & lime treated ginger water may be safely dispersed over a large area of land for irrigation purpose. The promoter is advised to take "No Objection Certificate" from the State Pollution Control Board.

**EFFLUENT DISPOSAL:** Disposal of any effluent out of the project unit should be treated with recycling facility or dumped in such a way that these does not cause hazard in the vicinity of the site.

**ENERGY CONSERVATION:** Proper care should be taken in running the machineries and equipment to avoid over run and high electricity consumption. The machineries selected for the plant should be most energy efficient for economical production.

## PROJECT AT A GLANCE

1	Name of the Entrepreneur	: XXXXXXXX	
2	Constitution (legal Status)	: XXXXXXXX	
3	Father's/Spouce's Name	: XXXXXXXX	
4	Unit Address	: XXXXXXXX	
		Taluk/Block:	
		District :	XXXXX
		State:	XXXXX
		Pin:	XXXXX
		E-Mail :	XXXXX
		Mobile	XXXXX
5	Product and By Product	: Multi Fruit Juice & Squash	
6	Name of the project / business activity proposed :	Fruit Processing	
7	Cost of Project	: Rs. 24.80 Lacs	
8	Means of Finance		
	Term Loan	Rs. 16.87 Lacs	
	KVIC Margin Money	As per Project Eligibility	
	Own Capital	Rs. 2.48 Lacs	
9	Debt Service Coverage Ratio	:	2.16
10	Pay Back Period	: 5 Years	Years
11	Project Implementation Period	: 6 Months	Months
12	Break Even Point	:	22%
13	Employment	:	10
14	Power Requirement	: 15 KVA	
15	Major Raw materials	: Fruits	
16	Estimated Annual Sales Turnover	: Rs. 41.47 Lacs	
17	Detailed Cost of Project & Means of Finance		

### COST OF PROJECT

### MEANS OF FINANCE

(Rs. In Lacs)

Particulars	Amount	Particulars	Amount
Land	Rented/Owned	Own Contribution 10%	2.48
Building & Civil Work	6.00	Term Loan	16.87
Plant & Machinery	12.24	Working capital	5.45
Furniture & Fixtures	0.50		
Pre-operative Expenses	0.50		
Working Capital	5.56		
<b>Total</b>	<b>24.80</b>	<b>Total</b>	<b>24.80</b>

	General	Special
KVIC Margin Money Urban	15%	25%
KVIC Margin Money Rural	25%	35%

### 18 PLANT & MACHINERY

PARTICULARS	QTY.	RATE	AMOUNT IN RS.
Mixing Tank including Stirrer	1.00	1,10,000.00	1,10,000.00
Storage Tanks(Juice)	2.00	95,000.00	1,90,000.00
Extractor(Juice)	1.00	1,10,000.00	1,10,000.00
Washing Tank(Fruit)	1.00	1,20,000.00	1,20,000.00
Boiler	1.00	60,000.00	60,000.00
Kette(Steam Jacketed)	1.00	1,00,000.00	1,00,000.00
Bottles Washing & Filling machine	1.00	1,50,000.00	1,50,000.00
Shrink Packaging machine	1.00	60,000.00	60,000.00
SS Utensils, Weighing Machine, Misc. Tools			90,000.00
Testing Equipment			30,000.00
			10,20,000.00
Add: 20% Taxes, Freight etc			2,04,000.00
<b>TOTAL</b>			<b>12,24,000.00</b>

**PROJECTED BALANCE SHEET**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>SOURCES OF FUND</u></b>					
Capital Account	2.48	2.48	2.48	2.48	2.48
Retained Profit	2.69	6.43	12.38	20.43	30.46
Term Loan	15.88	11.92	7.96	4.00	-
Cash Credit	5.00	5.00	5.00	5.00	5.00
Sundry Creditors	0.44	0.55	0.64	0.73	0.82
Provisions & Other Liab	0.50	0.60	0.66	0.73	0.80
<b>TOTAL :</b>	<b>26.98</b>	<b>26.98</b>	<b>29.12</b>	<b>33.36</b>	<b>39.56</b>
<b><u>APPLICATION OF FUND</u></b>					
<b>Fixed Assets ( Gross)</b>	18.74	18.74	18.74	18.74	18.74
Gross Dep.	2.46	4.61	6.46	8.07	9.45
Net Fixed Assets	16.28	14.13	12.28	10.67	9.29
<b>Current Assets</b>					
Sundry Debtors	4.15	5.19	6.07	6.94	7.81
Stock in Hand	3.83	4.69	5.48	6.27	7.05
Cash and Bank	0.73	0.76	2.87	6.82	12.48
Other Current Assets	2.00	2.20	2.42	2.66	2.93
<b>TOTAL :</b>	<b>26.98</b>	<b>26.98</b>	<b>29.12</b>	<b>33.36</b>	<b>39.56</b>

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**PROJECTED CASH FLOW STATEMENT**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>SOURCES OF FUND</u></b>					
Share Capital	2.48	-			
Reserve & Surplus	3.59	4.99	7.93	10.73	13.37
Depriciation & Exp. W/off	2.46	2.15	1.86	1.60	1.39
Increase in Cash Credit	5.00	-	-	-	-
Increase In Term Loan	16.87	-	-	-	-
Increase in Creditors	0.44	0.11	0.09	0.09	0.09
Increase in Provisions	0.50	0.10	0.06	0.07	0.07
<b>TOTAL :</b>	<b>31.33</b>	<b>7.35</b>	<b>9.94</b>	<b>12.49</b>	<b>14.93</b>
<b><u>APPLICATION OF FUND</u></b>					
Increase in Fixed Assets	18.74	-	-	-	-
Increase in Stock	3.83	0.86	0.79	0.79	0.79
Increase in Debtors	4.15	1.05	0.87	0.87	0.87
Increase in Other Current Assets	2.00	0.20	0.22	0.24	0.27
Repayment of Term Loan	0.99	3.96	3.96	3.96	4.00
Taxation	0.90	1.25	1.98	2.68	3.34
<b>TOTAL :</b>	<b>30.60</b>	<b>7.32</b>	<b>7.82</b>	<b>8.54</b>	<b>9.27</b>
Opening Cash & Bank Balance	-	0.73	0.76	2.87	6.82
Add : Surplus	0.73	0.03	2.12	3.95	5.66
<b>Closing Cash &amp; Bank Balance</b>	<b>0.73</b>	<b>0.76</b>	<b>2.87</b>	<b>6.82</b>	<b>12.48</b>



**PROJECTED PROFITABILITY STATEMENT**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
Capacity Utilisation %					
<b>A) SALES</b>					
Gross Sale(Fruit juice)	22.09	27.67	32.32	36.97	41.62
Gross Sale(Fruit Squash)	19.38	24.28	28.36	32.44	36.52
<b>Total (A)</b>	<b>41.47</b>	<b>51.94</b>	<b>60.67</b>	<b>69.40</b>	<b>78.13</b>
<b>B) COST OF SALES</b>					
Raw Material Consumed	18.66	23.37	27.30	31.23	35.16
Electricity Expenses	2.59	3.11	3.63	4.15	4.67
Repair & Maintenance	2.65	3.32	3.88	4.44	4.99
Labour & Wages	4.44	4.88	5.37	5.91	6.50
Depriciation	2.46	2.15	1.86	1.60	1.39
Other Direct Expenses	0.83	1.04	1.21	1.39	1.56
<b>Cost of Production</b>	<b>31.64</b>	<b>37.88</b>	<b>43.25</b>	<b>48.72</b>	<b>54.27</b>
<b>Add: Opening Stock /WIP</b>	-	1.96	2.36	2.75	3.14
<b>Less: Closing Stock /WIP</b>	1.96	2.36	2.75	3.14	3.54
Cost of Sales (B)	29.67	37.49	42.86	48.33	53.88
<b>C) GROSS PROFIT (A-B)</b>	<b>11.80</b>	<b>14.46</b>	<b>17.81</b>	<b>21.08</b>	<b>24.25</b>
	<b>53%</b>	<b>52%</b>	<b>55%</b>	<b>57%</b>	<b>58%</b>
D) Bank Interest (Term Loan)	1.39	1.58	1.15	0.71	0.28
Bank Interest ( C.C. Limit )	0.55	0.55	0.55	0.55	0.55
E) Salary to Staff	5.16	5.68	6.24	6.87	7.55
F) Selling & Adm Expenses Exp.	1.10	1.66	1.94	2.22	2.50
<b>TOTAL (D+E)</b>	<b>8.21</b>	<b>9.47</b>	<b>9.88</b>	<b>10.35</b>	<b>10.88</b>
H) NET PROFIT	3.59	4.99	7.93	10.73	13.37
I) Taxation	0.90	1.25	1.98	2.68	3.34
J) PROFIT (After Tax)	2.69	3.74	5.95	8.05	10.03
K) DIVIDEND	-	-	-	-	-
L) RETAINED PROFIT	2.69	3.74	5.95	8.05	10.03



**COMPUTATION OF CLOSING STOCK & WORKING CAPITAL**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>	
<b>Finished Goods</b>						
(15 Days requirement)	1.96	2.36	2.75	3.14	3.54	
<b>Raw Material</b>						
(30 Days requirement)	1.87	2.34	2.73	3.12	3.52	
<b>Closing Stock</b>	<b>3.83</b>	<b>4.69</b>	<b>5.48</b>	<b>6.27</b>	<b>7.05</b>	

**COMPUTATION OF WORKING CAPITAL REQUIREMENT**

<b>Particulars</b>	<b>Total</b>		<b>Own</b>		<b>Bank</b>
	<b>Amount</b>		<b>Margin</b>		<b>Finance</b>
Stock in Hand	3.83	25%	0.96	75%	2.87
Sundry Debtors	4.15	25%	1.05	75%	3.10
	7.98		2.00		5.97
Sundry Creditors	0.44		-		0.44
	<b>7.54</b>		<b>2.00</b>		<b>5.54</b>
<b>WORKING CAPITAL (HYP) FRESH DEMAND</b>			<b>5.00</b>		
			<b>5.00</b>		

**BREAK UP OF LABOUR**

Particulars		Wages	No of	Total
		Per Month	Employees	Salary
Skilled Worker		8,000.00	2	16,000.00
Unskilled Worker		6,000.00	1	6,000.00
Casual Labour		5,000.00	3	15,000.00
				37,000.00

4.44

**BREAK UP OF SALARY**

Particulars		Salary	No of	Total
		Per Month	Employees	Salary
Manager		15,000.00	1	15,000.00
Accountant		12,000.00	1	12,000.00
Marketing Executive		8,000.00	2	16,000.00
Total Salary Per Month				43,000.00

5.16

**COMPUTATION OF DEPRECIATION**

Description	Land	Building	Plant & Machinery	Furniture	TOTAL
Rate of Depreciation		<b>10.00%</b>	<b>15.00%</b>	<b>10.00%</b>	
<b>Opening Balance</b>	Leased	-	-	-	-
Addition	-	6.00	12.24	0.50	18.74
	-	6.00	12.24	0.50	18.74
Less : Depreciation	-	0.60	1.84	0.03	2.46
WDV at end of Ist year	-	5.40	10.40	0.48	16.28
Additions During The Year	-	-	-	-	-
	-	5.40	10.40	0.48	16.28
Less : Depreciation	-	0.54	1.56	0.05	2.15
WDV at end of IIInd Year	-	4.86	8.84	0.43	14.13
Additions During The Year	-	-	-	-	-
	-	4.86	8.84	0.43	14.13
Less : Depreciation	-	0.49	1.33	0.04	1.86
WDV at end of IIIrd year	-	4.37	7.52	0.38	12.28
Additions During The Year	-	-	-	-	-
	-	4.37	7.52	0.38	12.28
Less : Depreciation	-	0.44	1.13	0.04	1.60
WDV at end of IV year	-	3.94	6.39	0.35	10.67
Additions During The Year	-	-	-	-	-
	-	3.94	6.39	0.35	10.67
Less : Depreciation	-	0.39	0.96	0.03	1.39
WDV at end of Vth year	-	3.54	5.43	0.31	9.29

**REPAYMENT SCHEDULE OF TERM LOAN**

11%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	CI Balance
<b>IST YEAR</b>	Opening Balance						
	Ist Quarter	-	16.87	16.87	-	-	16.87
	Iind Quarter	16.87	-	16.87	0.46	-	16.87
	IIIrd Quarter	16.87	-	16.87	0.46	-	16.87
	Ivth Quarter	16.87	-	16.87	0.46	0.99	15.88
					1.39	0.99	
<b>IIND YEAR</b>	Opening Balance						
	Ist Quarter	15.88	-	15.88	0.44	0.99	14.89
	Iind Quarter	14.89	-	14.89	0.41	0.99	13.90
	IIIrd Quarter	13.90	-	13.90	0.38	0.99	12.91
	Ivth Quarter	12.91	-	12.91	0.35	0.99	11.92
					1.58	3.96	
<b>IIIRD YEAR</b>	Opening Balance						
	Ist Quarter	11.92	-	11.92	0.33	0.99	10.93
	Iind Quarter	10.93	-	10.93	0.30	0.99	9.94
	IIIrd Quarter	9.94	-	9.94	0.27	0.99	8.95
	Ivth Quarter	8.95	-	8.95	0.25	0.99	7.96
					1.15	3.96	
<b>IVTH YEAR</b>	Opening Balance						
	Ist Quarter	7.96	-	7.96	0.22	0.99	6.97
	Iind Quarter	6.97	-	6.97	0.19	0.99	5.98
	IIIrd Quarter	5.98	-	5.98	0.16	0.99	4.99
	Ivth Quarter	4.99	-	4.99	0.14	0.99	4.00
					0.71	3.96	
<b>VTH YEAR</b>	Opening Balance						
	Ist Quarter	4.00	-	4.00	0.11	0.99	3.01
	Iind Quarter	3.01	-	3.01	0.08	0.99	2.02
	IIIrd Quarter	2.02	-	2.02	0.06	0.99	1.03
	Ivth Quarter	1.03	-	1.03	0.03	1.03	0.00
					0.28	4.00	

**COMPUTATION OF ELECTRICITY**

<b>(A) POWER CONNECTION</b>				
Total Working Hour per day			10 Hrs	
Electric Load Required			15 KVA	
Load Factor			0.08	
Electricity Charges			6.5 per unit	
Total Working Days			300	
<b>Electricity Charges ( 10 Hrs Per day )</b>				
=10*300 * 6.50 * 0.746 * 10				1,45,470.00
Add : Minimim Charges (@ 10%)				14,547.00
				1,60,017.00
<b>(B) D.G. SET</b>				
No. of Working Days			300	days
No of Working Hours			2	Hour per day
Total no of Hour			600	
Diesel Consumption per Hour			8	
Total Consumption of Diesel			4,800	
Cost of Diesel			65.00	Rs. /Ltr
Total cost of Diesel			3.12	
Add : Lube Cost @15%			0.47	
Total			<b>3.59</b>	
Total cost of Power & Fuel at 100%				5.19
Year		Capacity		Amount
				(in Lacs)
IST YEAR		50%		2.59
IIND YEAR		60%		3.11
IIIRD YEAR		70%		3.63
IVTH YEAR		80%		4.15
VTH YEAR		90%		4.67

**CALCULATION OF D.S.C.R**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>CASH ACCRUALS</u></b>	5.15	5.89	7.80	9.65	11.42
Interest on Term Loan	1.39	1.58	1.15	0.71	0.28
Total	6.55	7.47	8.95	10.36	11.69
<b><u>REPAYMENT</u></b>					
Instalment of Term Loan	0.99	3.96	3.96	3.96	4.00
Interest on Term Loan	1.39	1.58	1.15	0.71	0.28
Total	2.38	5.54	5.11	4.67	4.28
<b>DEBT SERVICE COVERAGE RATIO</b>	<b>2.75</b>	<b>1.35</b>	<b>1.75</b>	<b>2.22</b>	<b>2.73</b>
<b>AVERAGE D.S.C.R.</b>			<b>2.16</b>		



## BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
<b>Net Sales &amp; Other Income</b>	41.47	51.94	60.67	69.40	78.13
Less : Op. WIP Goods	-	1.96	2.36	2.75	3.14
Add : Cl. WIP Goods	1.96	2.36	2.75	3.14	3.54
<b>Total Sales</b>	<b>43.43</b>	<b>52.34</b>	<b>61.07</b>	<b>69.80</b>	<b>78.53</b>
<b>Variable &amp; Semi Variable Exp.</b>					
Raw Material & Tax	18.66	23.37	27.30	31.23	35.16
Electricity Exp/Coal Consumption at 85%	2.20	2.65	3.09	3.53	3.97
Manufacturing Expenses 80%	0.66	0.83	0.97	1.11	1.25
Wages & Salary at 60%	2.66	2.93	3.22	3.55	3.90
Selling & administrative Expenses 80%	3.00	3.98	4.65	5.32	5.99
Intt. On Working Capital Loan	0.55	0.55	0.55	0.55	0.55
<b>Total Variable &amp; Semi Variable Exp</b>	<b>27.75</b>	<b>34.32</b>	<b>39.79</b>	<b>45.29</b>	<b>50.82</b>
<b>Contribution</b>	<b>15.69</b>	<b>18.02</b>	<b>21.28</b>	<b>24.51</b>	<b>27.70</b>
<b>Fixed &amp; Semi Fixed Expenses</b>					
Manufacturing Expenses 20%	0.17	0.21	0.24	0.28	0.31
Electricity Exp/Coal Consumption at 15%	0.39	0.47	0.54	0.62	0.70
Wages & Salary at 40%	1.78	1.95	2.15	2.36	2.60
Interest on Term Loan	1.39	1.58	1.15	0.71	0.28
Depreciation	2.46	2.15	1.86	1.60	1.39
Selling & administrative Expenses 20%	0.75	1.00	1.16	1.33	1.50
<b>Total Fixed Expenses</b>	<b>6.93</b>	<b>7.36</b>	<b>7.10</b>	<b>6.91</b>	<b>6.77</b>
<b>Capacity Utilization</b>	<b>50%</b>	<b>60%</b>	<b>70%</b>	<b>80%</b>	<b>90%</b>
<b>OPERATING PROFIT</b>	<b>8.75</b>	<b>10.66</b>	<b>14.18</b>	<b>17.60</b>	<b>20.93</b>
<b>BREAK EVEN POINT</b>	<b>22%</b>	<b>24%</b>	<b>23%</b>	<b>23%</b>	<b>22%</b>
<b>BREAK EVEN SALES</b>	<b>19.20</b>	<b>21.36</b>	<b>20.38</b>	<b>19.68</b>	<b>19.20</b>

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