

# **PROJECT REPORT**

## **SUGARCANE JUICE**

### **PURPOSE OF THE DOCUMENT**

**T**his particular pre-feasibility is regarding Sugarcane Juice

The objective of the pre-feasibility is primarily to facilitate potential entrepreneurs' in project identification for investment and in order to serve this objective; the document covers various aspects of the project concept development, startup, marketing, and finance and business 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.]

Prepared By:



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**PROJECT AT A GLANCE**

- 1 Name of the Entrepreneur : XXXXXXX
- 2 Constitution (legal Status) : XXXXXXX
- 3 Father's/Spouce's Name : XXXXXXXX
- 4 Unit Address : XXXXXXXX
- Taluk/Block: XXXXX  
 District : XXXXX  
 Pin: XXXXX State:  
 E-Mail : XXXXX  
 Mobile XXXXX
- 5 Product and By Product : **Sugarcane Juice  
(Tetrapack,bottled)**
- 6 Name of the project / business activity proposed :
- 7 Cost of Project : Rs25.00lac
- 8 Means of Finance  
 Term Loan Rs.14.81 Lacs  
 KVIC Margin Money - As per Project Eligibility  
 Own Capital Rs.2.5 Lacs  
 Working Capital Rs.7.7 Lacs
- 9 Debt Service Coverage Ratio : 4.80
- 10 Pay Back Period : 5 Years
- 11 Project Implementation Period : 6 Months
- 12 Break Even Point : 28%
- 13 Employment : 13 Persons
- 14 Power Requirement : 5.00 HP
- 15 Major Raw materials : **Sugar cane**
- 16 Estimated Annual Sales Turnover : 40.50 Lacs
- 16 Detailed Cost of Project & Means of Finance

**COST OF PROJECT**

(Rs. In Lacs)

Particulars	Amount
Land	Rented/Owned
Building & Civil Work (5000Sq Ft)	3.30
Plant & Machinery	12.15
Furniture & Fixtures	0.50
Pre-operative Expenses	0.50
Working Capital Requirement	8.55
<b>Total</b>	<b>25.00</b>

**MEANS OF FINANCE**

Particulars	Amount
Own Contribution @10%	2.50
Term Loan	14.81
Workign Capital Finance	7.70
<b>Total</b>	<b>25.00</b>

	<b>General</b>	<b>Special</b>
Beneficiary's Margin Monery (% of Project Cost)	10%	5%

# PROJECT REPORT ON SUGARCANE JUICE MAKING PLANT



## INTRODUCTION:

There has been increasing demand for soft drinks and fruit based beverages. Sugarcane juices can be one such drink which can be available for consumers in tetra pack or glass bottles or plastic bottles. Sugarcane is widely used in variety of products such as making *gur and khandsari*. India is among top five producers of Sugarcane. Sugarcane itself has lot of medicinal and curative properties.

## PRODUCT & ITS APPLICATION:

Bottled or Tetra-Packed sugarcane juices can be very useful to consumers as it can be carried, store anywhere easily. 200 ml package can be useful for single person to consume easily and s/he can get good amount of nutrition compared to other beverages. It contains natural sugars, minerals like iron, magnesium, phosphorous, calcium and organic acids e.g. malic acid, succinic acid, acotinic acid, amino acid, protein, starch, gums, waxes, non-sugar phosphatides.

## INDUSTRY LOOKOUT AND TRENDS

Sugarcane Juice Preservation and Bottling Plant. Business Ideas of Profitable Food Beverage Manufacturing & Processing. Sugarcane juice is not only like any other sweet juice but it has many other nutrients. Sugarcane juice is extracted from the cane by pressing it through iron rollers. It is nutritious and refreshing. It contains about 15 % natural sugar and is rich in organic salts and vitamins. The juice can also be used for drinking or sweetening. In hot summer days, it is a cooling drink. A little lime juice may be mixed in the juice to improve its flavour. Sugarcane juice is used as a delicious drink in both urban and rural areas in many countries. Sugarcane juice is highly nutritious and thirst quenching drink. The preservation of raw sugarcane juice is very difficult because it turns brown soon after extraction and gets spoiled due to fermentation within hours. The total production of sugarcane in India is about 271 million tonnes. It is grown mainly for producing sweeteners such as sugar, jaggery and khandasari. A small portion of sugarcane is also utilized for other purposes. Sugarcane juice is available almost throughout the country. Nutritional value of Sugarcane: The juice Sugarcane per serving (28.35 grams) contain Energy-111.13 kJ (26.56 kcal), Carbohydrates-27.51 g, Protein-0.27 g, Calcium 11.23 mg (1%), Iron 0.37 mg (3%), Potassium 41.96 mg (1%), Sodium 17.01 mg (1%). Market Outlook India, the second largest producer of sugar after Brazil accounts for 16 percent of world production. Largest sugarcane producing state of India is Uttar Pradesh, which has 38.61% share in overall sugarcane production. The second and third largest states are Maharashtra and Karnataka. Other main sugarcane producing states of India include Bihar, Assam, Haryana, Gujarat, Andhra Pradesh and Tamil Nadu. Sugar cane is the important kharif crop which is cultivated in India. India is also the 2nd largest producer of sugarcane in the world. Apart from being a 2 largest producer of sugarcane in the world, India is also a leading sugarcane exporter in the last financial year India exported more than 28 Lakh tons of sugarcane. The sugarcane production in Haryana is 93.4 lakh tons.

#### **MARKET POTENTIAL AND MARKETING ISSUES, IF ANY:**

Sugarcane juice is traditionally sold in India by roadside vendors, often in unhygienic conditions. That's why a few entrepreneurs have taken the initiative venturing into the marketing of branded sugarcane juice through a chain of franchised outlets. Initial indications are that this model is headed for success. There is great market potential for bottled or tetra-packed sugarcane juice like any other fruit based beverages or soft drink.

#### **RAW MATERIAL REQUIREMENTS:**

Sugarcane is the basic raw material required. For packaging, business owner can use glass bottles or tetra-pack as per customer's preference and acceptance in market. Sugarcane containing 50-55% juice.

Raw materials needed include raw sugarcane, water, spices, flavors and preservatives. Bagasse after the production process should be disposed off quickly since it attracts flies and ferments quickly, leading to foul odor.

### **MANUFACTURING PROCESS:**

Fresh, juicy and fully mature sugarcane, which is free from insect and fungal attack or any other blemish, is taken for extracting the juice. The juice so obtained is clarified and filtered to get a clear solution. Required quantities of permitted preservatives, additives and flavours are added. The process should be carried out under hygienic conditions. The sugarcane juice beverage is stored in 200 mL bottles and crown corked. The bottles and crown cork closures should conform to ISI standards.

#### **Typical Process Flow:**

Sugarcane → Cleaning → Soaking → Washing → Crushing → Filtering → Homogenization → Bottling → Pasteurization → Cooling → Storage

#### **Production Capacity**

Capacity of raw material processing - 2.5 Tons

Finished product /day - 1000 Litre of juice

Working days - 250 days

#### **Plant and Machineries**

Equipments required include sugarcane juice extractor, bottle filling machine, bottle pasteurizer, boiler, soaking tanks, jet washer, etc.

### **STATUTORY / GOVERNMENT APPROVALS**

The Ministry of Food Processing Industries has been operating several plan schemes for the development of processed food sector in the country during the 10th Plan. One of the schemes relates to the Technology Up-gradation/ Establishment/ Modernization of food processing industries.

The Indian food processing industry is regulated by several laws which govern the aspects of sanitation, licensing and other necessary permits that are required to start up and run a food business. The legislation that dealt with food safety in India was the Prevention of Food Adulteration Act, 1954 (hereinafter referred to as "**PFA**"). The PFA had been in place for over five decades and there was a need for change due to varied reasons which include the changing requirements of our food industry. The act brought into force in place of the PFA is the Food Safety and Standards Act, 2006 (hereinafter referred to as "**FSSA**") that overrides all other food related laws.

FSSAI initiates harmonization of India's food regulations as per international standards. It establishes a new national regulatory body, the Food Safety and Standards Authority of India (hereinafter referred to as "**FSSAI**"), to develop science based standards for food and to regulate and monitor the manufacture, processing, storage, distribution, sale and import of food so as to ensure the availability of safe and wholesome food for human consumption. Entrepreneur may contact State Pollution Control Board where ever it is applicable.

All food imports will therefore be subject to the provisions of the FSSAI and rules and regulations which as notified by the Government on 5th of August 2011 will be applicable.

Key Regulations of FSSAI

A. Packaging and Labeling

B. Signage and Customer Notices

C. Licensing Registration and Health and Sanitary Permits

## **FINANCIAL ASPECTS**

**PROJECTED BALANCE SHEET**

<b>PARTICULARS</b>	<b>1ST 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	2.50	2.50	2.50	2.50	2.50
Retained Profit	10.09	23.43	40.39	60.81	84.52
Term Loan	14.81	11.10	7.40	3.70	0.75
Cash Credit	7.70	7.70	7.70	7.70	7.70
Sundry Creditors	0.79	0.92	1.05	1.18	1.31
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
<b>TOTAL :</b>	<b>36.24</b>	<b>46.04</b>	<b>59.47</b>	<b>76.37</b>	<b>97.31</b>
<b><u>APPLICATION OF FUND</u></b>					
<b>Fixed Assets (Gross)</b>	15.95	15.95	15.95	15.95	15.95
Gross Dep.	2.18	4.07	5.70	7.10	8.30
Net Fixed Assets	13.77	11.88	10.25	8.85	7.65
<b>Current Assets</b>					
Sundry Debtors	4.05	5.18	5.93	6.68	7.43
Stock in Hand	5.29	6.17	7.05	7.93	8.81
Cash and Bank	10.63	20.07	33.22	49.58	69.76
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
<b>TOTAL :</b>	<b>36.24</b>	<b>46.04</b>	<b>59.47</b>	<b>76.37</b>	<b>97.31</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	2.50	-	-	-	-
Reserve & Surplus	11.21	14.82	18.85	22.69	26.35
Depreciation & Exp. W/off	2.18	1.89	1.63	1.40	1.20
Increase in Cash Credit	7.70	-	-	-	-
Increase In Term Loan	14.81	-	-	-	-
Increase in Creditors	0.79	0.13	0.13	0.13	0.13
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
<b>TOTAL :</b>	<b>39.54</b>	<b>16.88</b>	<b>20.64</b>	<b>24.27</b>	<b>27.73</b>
<b><u>APPLICATION OF FUND</u></b>					
Increase in Fixed Assets	15.95	-	-	-	-
Increase in Stock	5.29	0.88	0.88	0.88	0.88
Increase in Debtors	4.05	1.13	0.75	0.75	0.75
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	3.70	3.70	3.70	2.95
Taxation	1.12	1.48	1.88	2.27	2.63
<b>TOTAL :</b>	<b>28.91</b>	<b>7.44</b>	<b>7.49</b>	<b>7.90</b>	<b>7.55</b>
Opening Cash & Bank Balance	-	10.63	20.07	33.22	49.58
Add : Surplus	10.63	9.44	13.15	16.36	20.18
Closing Cash & Bank Balance	<b>10.63</b>	<b>20.07</b>	<b>33.22</b>	<b>49.58</b>	<b>69.76</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>
<b><u>A) SALES</u></b>					
Gross Sale	40.50	51.75	59.25	66.75	74.25
<b>Total (A)</b>	<b>40.50</b>	<b>51.75</b>	<b>59.25</b>	<b>66.75</b>	<b>74.25</b>
<b><u>B) COST OF SALES</u></b>					
Raw Mateiral Consumed	11.25	13.13	15.00	16.88	18.75
Elecricity Expenses	2.58	3.01	3.44	3.87	4.30
Repair & Maintenance	-	0.52	0.59	0.67	0.74
Labour & Wages	7.13	7.84	8.62	9.49	10.44
Depreciation	2.18	1.89	1.63	1.40	1.20
Consumables and Other Expenses	1.22	1.55	1.78	2.00	2.23
<b>Cost of Production</b>	<b>24.35</b>	<b>27.94</b>	<b>31.07</b>	<b>34.30</b>	<b>37.66</b>
<b>Add: Opening Stock /WIP</b>	<b>-</b>	<b>3.60</b>	<b>4.20</b>	<b>4.80</b>	<b>5.40</b>
<b>Less: Closing Stock /WIP</b>	<b>3.60</b>	<b>4.20</b>	<b>4.80</b>	<b>5.40</b>	<b>6.00</b>
Cost of Sales (B)	20.75	27.34	30.47	33.70	37.06
<b>C) GROSS PROFIT (A-B)</b>	<b>19.75</b>	<b>24.41</b>	<b>28.78</b>	<b>33.05</b>	<b>37.19</b>
	<b>49%</b>	<b>47%</b>	<b>49%</b>	<b>50%</b>	<b>50%</b>
D) Bank Interest (Term Loan )	1.28	1.54	1.12	0.69	0.28
Bank Interest ( C.C. Limit )	0.77	0.77	0.77	0.77	0.77
E) Salary to Staff	5.68	6.24	6.87	7.55	8.31
F) Selling & Adm Expenses Exp.	0.81	1.04	1.19	1.34	1.49
<b>TOTAL (D+E)</b>	<b>8.53</b>	<b>9.59</b>	<b>9.94</b>	<b>10.35</b>	<b>10.84</b>
H) NET PROFIT	11.21	14.82	18.85	22.69	26.35
I) Taxation	1.12	1.48	1.88	2.27	2.63
J) PROFIT (After Tax)	10.09	13.33	16.96	20.43	23.71



**COMPUTATION OF CLOSING STOCK & WORKING CAPITAL**

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
<b>Finished Goods</b>					
(30 Days requirement)	3.60	4.20	4.80	5.40	6.00
<b>Raw Material</b>					
(45Days requirement)	1.69	1.97	2.25	2.53	2.81
<b>Closing Stock</b>	<b>5.29</b>	<b>6.17</b>	<b>7.05</b>	<b>7.93</b>	<b>8.81</b>

**COMPUTATION OF WORKING CAPITAL REQUIREMENT**

Particulars			Total
			<b>Amount</b>
Stock in Hand			5.29
Sundry Debtors			4.05
		Total	9.34
Sundry Creditors			0.79
Working Capital Requirement			<b>8.55</b>
Margin			0.86
Working Capital Finance			<b>7.70</b>

**BREAK UP OF LABOUR**

Particulars	Wages	No of	Total
	Per Month	Employees	Salary
Food technologist	15,000.00	1	15,000.00
Skilled Worker	9,000.00	2	18,000.00
Unskilled Worker	6,000.00	6	36,000.00
			54,000.00
Add: 10% Fringe Benefit			5,400.00
Total Labour Cost Per Month			59,400.00
Total Labour Cost for the year ( In Rs. Lakhs)		9.00	7.13

**BREAK UP OF SALARY**

Particulars	Salary	No of	Total
	Per Month	Employees	Salary
Manager cum supervisor	15,000.00	1	15,000.00
Accountant	8,000.00	1	8,000.00
Sales	10,000.00	2	20,000.00
Total Salary Per Month			43,000.00
Add: 10% Fringe Benefit			4,300.00
Total Salary for the month			47,300.00
Total Salary for the year ( In Rs. Lakhs)		4.00	5.68

**COMPUTATION OF DEPRECIATION**

Description	Land	Building/shed	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	-	3.30	12.15	0.50	15.95
	-	3.30	12.15	0.50	15.95
Less : Depreciation	-	0.33	1.82	0.03	2.18
WDV at end of Ist year	-	2.97	10.33	0.48	13.77
Additions During The Year	-	-	-	-	-
	-	2.97	10.33	0.48	13.77
Less : Depreciation	-	0.30	1.55	0.05	1.89
WDV at end of IIInd Year	-	2.67	8.78	0.43	11.88
Additions During The Year	-	-	-	-	-
	-	2.67	8.78	0.43	11.88
Less : Depreciation	-	0.27	1.32	0.04	1.63
WDV at end of IIIrd year	-	2.41	7.46	0.38	10.25
Additions During The Year	-	-	-	-	-
	-	2.41	7.46	0.38	10.25
Less : Depreciation	-	0.24	1.12	0.04	1.40
WDV at end of IV year	-	2.17	6.34	0.35	8.85
Additions During The Year	-	-	-	-	-
	-	2.17	6.34	0.35	8.85
Less : Depreciation	-	0.22	0.95	0.03	1.20
WDV at end of Vth year	-	1.95	5.39	0.31	7.65

**REPAYMENT SCHEDULE OF TERM LOAN**

11.5%

<b>Year</b>	<b>Particulars</b>	<b>Amount</b>	<b>Addition</b>	<b>Total</b>	<b>Interest</b>	<b>Repayment</b>	<b>CI Balance</b>
<b>IST YEAR</b>	Opening Balance						
	Ist Quarter	-	14.81	14.81	-	-	14.81
	Iind Quarter	14.81	-	14.81	0.43	-	14.81
	IIIrd Quarter	14.81	-	14.81	0.43	-	14.81
	Ivth Quarter	14.81	-	14.81	0.43	-	14.81
					1.28	-	
<b>IIND YEAR</b>	Opening Balance						
	Ist Quarter	14.81	-	14.81	0.43	0.93	13.88
	Iind Quarter	13.88	-	13.88	0.40	0.93	12.95
	IIIrd Quarter	12.95	-	12.95	0.37	0.93	12.03
	Ivth Quarter	12.03		12.03	0.35	0.93	11.10
					1.54	3.70	
<b>IIIRD YEAR</b>	Opening Balance						
	Ist Quarter	11.10	-	11.10	0.32	0.93	10.18
	Iind Quarter	10.18	-	10.18	0.29	0.93	9.25
	IIIrd Quarter	9.25	-	9.25	0.27	0.93	8.33
	Ivth Quarter	8.33		8.33	0.24	0.93	7.40
					1.12	3.70	
<b>IVTH YEAR</b>	Opening Balance						
	Ist Quarter	7.40	-	7.40	0.21	0.93	6.48
	Iind Quarter	6.48	-	6.48	0.19	0.93	5.55
	IIIrd Quarter	5.55	-	5.55	0.16	0.93	4.63
	Ivth Quarter	4.63		4.63	0.13	0.93	3.70
					0.69	3.70	
<b>VTH YEAR</b>	Opening Balance						
	Ist Quarter	3.70	-	3.70	0.11	0.93	2.78
	Iind Quarter	2.78	-	2.78	0.08	0.93	1.85
	IIIrd Quarter	1.85	-	1.85	0.05	0.55	1.30
	Ivth Quarter	1.30		1.30	0.04	0.55	0.75
					0.28	2.95	

**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>	12.27	15.23	18.59	21.82	24.91
Interest on Term Loan	1.28	1.54	1.12	0.69	0.28
Total	13.55	16.77	19.70	22.52	25.19
<b><u>REPAYMENT</u></b>					
Instalment of Term Loan	3.70	3.70	3.70	2.95	2.95
Interest on Term Loan	1.28	1.54	1.12	0.69	0.28
Total	4.98	5.24	4.82	3.64	3.23
<b>DEBT SERVICE COVERAGE RAT</b>	<b>2.72</b>	<b>3.20</b>	<b>4.09</b>	<b>6.18</b>	<b>7.81</b>
<b>AVERAGE D.S.C.R.</b>			<b>4.80</b>		

**COMPUTATION OF SALE**

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	15,000.00	17,500.00	20,000.00	22,500.00
Production	1,50,000.00	1,75,000.00	2,00,000.00	2,25,000.00	2,50,000.00
	1,50,000.00	1,90,000.00	2,17,500.00	2,45,000.00	2,72,500.00
Less : Closing Stock	15,000.00	17,500.00	20,000.00	22,500.00	25,000.00
Net Sale	1,35,000.00	1,72,500.00	1,97,500.00	2,22,500.00	2,47,500.00
Sale Price per MT	30.00	30.00	30.00	30.00	30.00
<b>Sale (in Lacs)</b>	<b>40.50</b>	<b>51.75</b>	<b>59.25</b>	<b>66.75</b>	<b>74.25</b>



**COMPUTATION OF ELECTRICITY**

<b>(A) POWER CONNECTION</b>			
Total Working Hour per day	Hours	8	
Electric Load Required	HP	5	
Load Factor		0.7460	
Electricity Charges	per unit	8.00	
Total Working Days		300	
<b>Electricity Charges ( 8 Hrs Per day )</b>			71,616.00
Add : Minimim Charges (@ 10%)			
<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%			4.30
Year	Capacity		Amount (in Lacs)
IST YEAR	60%		2.58
IIND YEAR	70%		3.01
IIIRD YEAR	80%		3.44
IVTH YEAR	90%		3.87
VTH YEAR	100%		4.30

### BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
<b>Net Sales &amp; Other Income</b>	40.50	51.75	59.25	66.75	74.25
Less : Op. WIP Goods	-	3.60	4.20	4.80	5.40
Add : Cl. WIP Goods	3.60	4.20	4.80	5.40	6.00
<b>Total Sales</b>	<b>44.10</b>	<b>52.35</b>	<b>59.85</b>	<b>67.35</b>	<b>74.85</b>
<b>Variable &amp; Semi Variable Exp.</b>					
Raw Material & Tax	11.25	13.13	15.00	16.88	18.75
Electricity Exp/Coal Consumption at 85%	2.20	2.56	2.93	3.29	3.66
Manufacturing Expenses 80%	0.97	1.66	1.90	2.14	2.38
Wages & Salary at 60%	7.68	8.45	9.30	10.23	11.25
Selling & administrative Expenses 80%	0.65	0.83	0.95	1.07	1.19
Intt. On Working Capital Loan	0.77	0.77	0.77	0.77	0.77
<b>Total Variable &amp; Semi Variable Exp</b>	<b>23.52</b>	<b>27.39</b>	<b>30.84</b>	<b>34.37</b>	<b>37.99</b>
<b>Contribution</b>	<b>20.58</b>	<b>24.96</b>	<b>29.01</b>	<b>32.98</b>	<b>36.86</b>
<b>Fixed &amp; Semi Fixed Expenses</b>					
Manufacturing Expenses 20%	0.24	0.41	0.47	0.53	0.59
Electricity Exp/Coal Consumption at 15%	0.39	0.45	0.52	0.58	0.65
Wages & Salary at 40%	5.12	5.63	6.20	6.82	7.50
Interest on Term Loan	1.28	1.54	1.12	0.69	0.28
Depreciation	2.18	1.89	1.63	1.40	1.20
Selling & administrative Expenses 20%	0.16	0.21	0.24	0.27	0.30
<b>Total Fixed Expenses</b>	<b>9.37</b>	<b>10.14</b>	<b>10.17</b>	<b>10.29</b>	<b>10.51</b>
<b>Capacity Utilization</b>	<b>60%</b>	<b>70%</b>	<b>80%</b>	<b>90%</b>	<b>100%</b>
<b>OPERATING PROFIT</b>	<b>11.21</b>	<b>14.82</b>	<b>18.85</b>	<b>22.69</b>	<b>26.35</b>
<b>BREAK EVEN POINT</b>	<b>27%</b>	<b>28%</b>	<b>28%</b>	<b>28%</b>	<b>29%</b>
<b>BREAK EVEN SALES</b>	<b>20.07</b>	<b>21.27</b>	<b>20.98</b>	<b>21.01</b>	<b>21.35</b>

**PLANT & MACHINERY**

	PARTICULARS	QTY.	RATE	AMOUNT IN RS.
1	Sugarcane juice making machine includes cutting, peeling, crushing and juice making	1	8,50,000.00	8,50,000.00
2	Bottle/Tetra pack Filling	1	2,50,000.00	2,50,000.00
3	Material Handling Equipments	1	75,000.00	75,000.00
4	Weighing Scale	1	25,000.00	25,000.00
5	Misc Tools	LS	15,000.00	15,000.00
	Total			12,15,000.00

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