PROJECT REPORT

Of

JACKFRUIT PROCESSING

PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Jackfruit Processing**

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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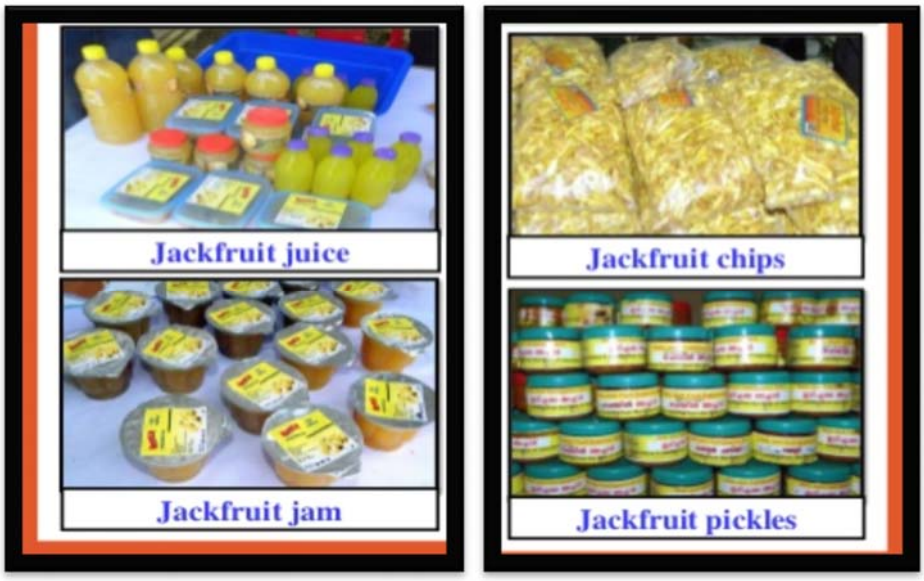
PROJECT REPORT

ON

JACKFRUIT PROCESSING



INTRODUCTION

Jackfruit is one of the most significant tropical fruit produced in India. Jack grows well and gives good yield in warm humid climate of hill slopes and hot humid climate of plains. Jackfruit is also known as the poor man's food in the Eastern and Southern part of India. India is considered as the motherland of jackfruit. In India, it has wide distribution in Assam, Meghalaya, Tripura, Bihar, Uttar Pradesh, the foothills of the Himalayas and South Indian States of Kerala, Tamil Nadu and Karnataka. The tender fruits of the tree are used as vegetables and the ripe ones as table fruits. The traditional varieties bear fruits once in a year. Usually, the flowering starts from mid-November and extends till mid- February, depending on the location and the variety. The tender fruits come to market from March onwards and continue

till August. The fruits begin to ripe in the month of June. The region comprising Assam and Tripura produces major share of jackfruit in India and the total annual production in Assam is estimated to be in the vicinity of 1,75,000 tons. However, the fruit is perishable and cannot be stored for long time because of its inherent compositional and textural characteristics. In every year, a considerable amount of jackfruit, specially obtained in the glut season (June- July) goes waste (30 to 34 %) due to lack of proper post-harvest knowledge during harvesting, transporting and storing. Processing is important technique for the preservation of jackfruit. It adds diversified and attractive food items in dietary menu as well as contributes to income generation and employment.

This project profile is for setting up of a Jackfruit Processing unit based on 200 working days per annum and 8 working hours per day. The installed production capacity of the unit per annum is as follows;

Jackfruit Chips	-	20 Ton
Jackfruit Pickles	-	10 Ton
Jackfruit Jam	-	10 Ton
Dehydrated Jackfruit	-	5 Ton

MARKET POTENTIAL

Jackfruit is the favourite fruit for many, owing to its sweetness in taste. Jackfruit is also rich in several nutrients. It can act as source of complete nutrition to the consumers. The fruit is equivalent to Avocado and olive in terms of the healthier mix of nutrients for human dietary needs, almost having the exact nutrient equivalents of mother’s milk. It is rich in vitamin B and C, potassium, calcium, iron, proteins and high level of carbohydrates, affordable and readily available supplement to our staple food. It is heavy and bulky fruit and hence transportation is not very easy and is costly as well. Therefore, its down the stream products with longer shelf-life can be easily transported and shall also have value-addition.

PROCESS DETAILS

Jackfruit is heavy as well as bulky and actual recovery of bulbs or edible portion varies from 20% to 25%. Jack fruit is a highly fibrous fruit. It has a thick wasted skin enclosing seeded fruit pods to which also adhere lots of fibrous tissue. After cutting the fruit in several pieces, the bulbs are removed manually. As the fruit contains highly sticky latex, small quantity of edible oil is applied on hands and then seeds are removed from bulbs.

Process for Jackfruit Chips: Fully matured unripe jackfruit is the basic raw material for fried jack chips. The edible bulbs from the Jackfruit are extracted by manual cutting. The fruits are cut along their equatorial axis with the help of a sharp stainless steel knife smeared with edible oil. The bulbs are then carefully separated from the rind and placenta. Care should be taken to handle the bulbs with minimum damage. The freshly extracted whole bulbs are deseeded and sliced as per the required size by using Jackfruit chips cutting machine to obtain finger chips of size approximately 15×40 mm. The bulb slices are taken for physical and biochemical analysis whenever required. The cut bulb slices are blanched in hot water of 90 Degree C, containing 0.1% of KMS for 5 minutes followed by draining at room temperature for 15 min. A drained bulb slices (250 gm) are deep fat fried using cooking grade sunflower oil. The Slice: Oil Ratio is maintained constant at 1:4 for all frying trails at three different temperatures like 160, 180 and 200°C for three different frying time periods 6, 7, 8 min. The mixture of salt and dry chili powder at the ratio of 2:1 @ 8 gm/100 gm is added to the fried chips. They are packed in polythene bags and sealed with sealing machine.

Process for Jackfruit Pickle: For preparing pickle, unripe jackfruits are used. Apply oil to a knife and peel the jackfruit. Peel the skin. Cut the peeled fruits into 12-18 mm thick slices. Prepare a 5% common salt solution by mixing salt with water, 50 g salt/l. Place the slices in a container and cover with brine solution. Weigh them down to keep them submerged in the brine. Drain the slices after 24 hours using a stainless steel sieve and wash them to remove the excess salt. Grind and mix the following spices (for 1 kg peeled jackfruit): 2.5 g turmeric powder, 25 g coriander seeds, 10-20 g chili powder, 10 g salt. 150g sugar. Add the spice mix and vinegar

(10 ml/kg) to the jackfruit slices and cook the mix.in a stainless steel boiling pan for 30 minutes while stirring. Pour the pickle into pre-sterilized jars and seal. Cool the jars at room temperature, then label.

Process for Jackfruit Jam: Ripe fruits are cut into several pieces and the bulbs are removed by hand. The bulbs are then cooked for 15 minutes and pulped, the core being removed. Cut the end of the bulb to remove the seeds, and grind the bulbs to pulp using a blender. Dissolve 10 gm pectin per kg mixed fruit pulp in some water and add to the mixture. Add 1 kg sugar per kg mixed fruit pulp and mix. Heat the mixture in a stainless steel vessel while stirring continuously until the total sugar content is 68-70º C, pour into pre-sterilised jam jars and seal. The ideal pouring temperature is 82-85º C. Cool jars at room temperature, then labelling is carried out. The colour of the final product is yellow, TSS is 68° Brix, the consistency is semi solid and the flavour is pleasant. But the product is somewhat sticky, so further refinement of the process is needed to develop a marketable product.

Process for Dehydrated Jackfruit: Cut fruit in half lengthwise, Carve out the core of the fruit, Scoop out the bulbs, Cut the end of the bulbs to remove the seeds, Cut the deseeded bulb into 2 or 4 pieces, Blanch the fruit segments by plunging into boiling water for 2 minutes and cool them rapidly under clean cold water. Place the blanched segments in a single layer on mesh dryer trays. Put them close together but not touching to achieve the maximum capacity and an even rate of drying. Load trays into the drying cabinet and dry at 55º C for 6-7 hours until the moisture content is reduced to 5%. Remove trays and pack dried fruits immediately in moisture proof containers e.g. 400 gauge polythene or polypropylene pouches, and heat-seal them.

PROJECT AT A GLANCE

1	Name of the Entreprenuer		XXXXXXX		
2	Constitution (legal Status)		XXXXXXX		
3	Father's/Spouce's Name		XXXXXXXX		
4	Unit Address		XXXXXXXX		
			Taluk/Block:		
			District :	XXXXX	
			Pin:	XXXXX	State:
			E-Mail	XXXXX	
			Mobile	XXXXX	
5	Product and By Product	:	**Jackfruit Processing**		
6	Name of the project / business activity proposed :		**Jackfruit Processing**		
7	Cost of Project	:	Rs24.00lac		
8	Means of Finance				
	Term Loan		Rs.14.01 Lacs		
	KVIC Margin Money	-	As per Project Eligibility		
	Own Capital		Rs.2.4 Lacs		
	Working Capital		Rs.7.59 Lacs		
9	Debt Service Coverage Ratio	:	5.06		
10	Pay Back Period	:	5	Years	
11	Project Implementation Period	:	8	Months	
12	Break Even Point	:	25%		
13	Employment	:	13	Persons	
14	Power Requirement	:	25.00	HP	
15	Major Raw materials	:	Ripe and Unripe Jackfruit		
16	Estimated Annual Sales Turnover	:	60.75	Lacs	

16 Detailed Cost of Project & Means of Finance

COST OF PROJECT

(Rs. In Lacs)

Particulars	Amount
Land 2500 Sqft	Rented/Owned
Building /shed 2000 Sq Ft)	5.00
Plant & Machinery	9.00
Furniture & Fixtures	0.75
Pre-operative Expenses	0.82
Working Capital Requirement	8.44
Total	**24.00**

MEANS OF FINANCE

Particulars	Amount
Own Contribution @10%	2.40
Term Loan	14.01
Workign Capital Finance	7.59
Total	**24.00**

	General	**Special**
Beneficiary's Margin Money (% of Project Cost)	10%	5%

PLANT & MACHINERY

PARTICULARS	QTY.	RATE	AMOUNT IN RS.
Fruit Dryer Machine	1		750,000.00
Pulper	1		
Steam Jacketed Kettle	1		
Mini Boiler	1		
Electric deep Fryer	2		
Can Sealer	1		
Cap Sealing Machine	1		
Plastic Bag Sealing Machine	2		
Stirrers, SS Utensils, Containers, Coating Pans, Weighing Scales, Hand Gloves,Miscellaneous Tools and Equipment	LS		100,000.00
Testing Equipment	LS		50,000.00
Total			900,000.00

PROJECTED CASH FLOW STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
SOURCES OF FUND					
Share Capital	2.40	-			
Reserve & Surplus	13.25	16.95	21.13	25.15	29.00
Depriciation & Exp. W/off	1.89	1.67	1.44	1.25	1.08
Increase in Cash Credit	7.59	-	-	-	-
Increase In Term Loan	14.01	-	-	-	-
Increase in Creditors	3.11	0.52	0.52	0.52	0.52
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
TOTAL :	**42.60**	**19.17**	**23.13**	**26.97**	**30.65**
APPLICATION OF FUND					
Increase in Fixed Assets	14.75	-	-	-	-
Increase in Stock	8.51	1.42	1.42	1.42	1.42
Increase in Debtors	3.04	0.84	0.56	0.56	0.56
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	3.50	3.50	3.50	2.85
Taxation	1.32	1.69	4.23	5.03	5.80
TOTAL :	**30.12**	**7.71**	**9.98**	**10.82**	**10.96**
Opening Cash & Bank Balance	-	12.49	23.95	37.10	53.24
Add : Surplus	12.49	11.46	13.15	16.15	19.69
Closing Cash & Bank Balance	**12.49**	**23.95**	**37.10**	**53.24**	**72.93**

PROJECTED BALANCE SHEET

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
SOURCES OF FUND					
Capital Account	2.40	2.40	2.40	2.40	2.40
Retained Profit	11.92	27.17	44.08	64.20	87.40
Term Loan	14.01	10.51	7.01	3.50	0.65
Cash Credit	7.59	7.59	7.59	7.59	7.59
Sundry Creditors	3.11	3.62	4.14	4.66	5.18
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
TOTAL :	**39.39**	**51.70**	**65.65**	**82.83**	**103.75**
APPLICATION OF FUND					
Fixed Assets (Gross)	14.75	14.75	14.75	14.75	14.75
Gross Dep.	1.89	3.56	5.00	6.25	7.34
Net Fixed Assets	12.86	11.19	9.75	8.50	7.41
Current Assets					
Sundry Debtors	3.04	3.88	4.44	5.01	5.57
Stock in Hand	8.51	9.92	11.34	12.76	14.18
Cash and Bank	12.49	23.95	37.10	53.24	72.93
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
TOTAL :	**39.39**	**51.70**	**65.65**	**82.83**	**103.75**
	-	-	-	-	-

PROJECTED PROFITABILITY STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
A) SALES					
Gross Sale	60.75	77.63	88.88	100.13	111.38
Total (A)	**60.75**	**77.63**	**88.88**	**100.13**	**111.38**
B) COST OF SALES					
Raw Mateiral Consumed	31.05	36.23	41.40	46.58	51.75
Elecricity Expenses	2.15	2.51	2.86	3.22	3.58
Repair & Maintenance	-	0.78	0.89	1.00	1.11
Labour & Wages	8.98	9.87	10.86	11.95	13.14
Depriciation	1.89	1.67	1.44	1.25	1.08
Consumables,packaging and Other Expenses	3.04	3.88	4.44	5.01	5.57
Cost of Production	47.10	54.93	61.90	69.00	76.24
Add: Opening Stock /WIP	-	5.40	6.30	7.20	8.10
Less: Closing Stock /WIP	5.40	6.30	7.20	8.10	9.00
Cost of Sales (B)	41.70	54.03	61.00	68.10	75.34
C) GROSS PROFIT (A-B)	19.05	23.59	27.87	32.02	36.04
	31%	**30%**	**31%**	**32%**	**32%**
D) Bank Interest (Term Loan)	1.21	1.46	1.06	0.65	0.26
Bank Interest (C.C. Limit)	0.87	0.87	0.87	0.87	0.87
E) Salary to Staff	2.51	2.76	3.03	3.34	3.67
F) Selling & Adm Expenses Exp.	1.22	1.55	1.78	2.00	2.23
TOTAL (D+E)	**5.80**	**6.64**	**6.74**	**6.87**	**7.03**
H) NET PROFIT	13.25	16.95	21.13	25.15	29.00
I) Taxation	1.32	1.69	4.23	5.03	5.80
J) PROFIT (After Tax)	11.92	15.25	16.90	20.12	23.20

COMPUTATION OF MANUFACTURING OF JACKFRUIT PROCESSING

Items to be Manufactured	Jackfruit Chips	20.00 MT
	Jackfruit Pickles	20.00 MT
	Jackfruit Jam	10.00 MT
	Dehydrated Jackfruit	5.00 MT

Manufacturing Capacity per day		0.225	MT
No. of Working Hour		8	
No of Working Days per month		25	
No. of Working Day per annum		200	
Total Production per Annum		45.00	MT
Year		Capacity	MT
		Utilisation	
IST YEAR		60%	27.00
IIND YEAR		70%	31.50
IIIRD YEAR		80%	36.00
IVTH YEAR		90%	40.50
VTH YEAR		100%	45.00

COMPUTATION OF RAW MATERIAL

Item Name		Quantity of Raw Material /MT	Recovery	Unit Rate of /MT	Total Cost Per Annum (100%)
Unripe Jackfruit	100%	150.00		9,500.00	1,425,000.00
Ripe Jackfruit		100.00		10,500.00	1,050,000.00
Sugar, Pectin, Citric Acid, Preservatives, Edible Oil, Mustard Oil,Salt, Spices etc.		LS			1,687,500.00
Packaging Material including Cans, Plastic Jar, Pouches, PackagingCardboard Boxes and		LS			1,012,500.00
			Total (Rounded off in lacs)		5,175,000.00

Annual Consumption cost (In Lacs) 51.75

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	60%	31.05
IIND YEAR	70%	36.23
IIIRD YEAR	80%	41.40
IVTH YEAR	90%	46.58
VTH YEAR	100%	51.75

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Finished Goods					
(30Days requirement)	5.40	6.30	7.20	8.10	9.00
Raw Material					
(30 Days requirement)	3.11	3.62	4.14	4.66	5.18
Closing Stock	**8.51**	**9.92**	**11.34**	**12.76**	**14.18**

COMPUTATION OF WORKING CAPITAL REQUIREMENT

Particulars			**Total**
			Amount
Stock in Hand			8.51
Sundry Debtors			3.04
		Total	11.54
Sundry Creditors			3.11
Working Capital Requirement			**8.44**
Margin			0.84
Working Capital Finance			**7.59**

BREAK UP OF LABOUR

Particulars		Wages Per Month	No of Employees	Total Salary
Supervisor Food specialist		12,000.00	1	12,000.00
Skilled Worker		8,000.00	4	32,000.00
Unskilled Worker		6,000.00	6	36,000.00
				68,000.00
Add: 10% Fringe Benefit				6,800.00
Total Labour Cost Per Month				74,800.00
Total Labour Cost for the year (In Rs. Lakhs)			11	8.98

BREAK UP OF SALARY

Particulars		Salary Per Month	No of Employees	Total Salary
Manager		self		
Accountant		9,000.00	1	9,000.00
Sales		10,000.00	1	10,000.00
Total Salary Per Month				19,000.00
Add: 10% Fringe Benefit				1,900.00
Total Salary for the month				20,900.00
Total Salary for the year (In Rs. Lakhs)			2	2.51

COMPUTATION OF DEPRECIATION

Description	Land	Building/shed	Plant & Machinery	Furniture	**TOTAL**
Rate of Depreciation		**10.00%**	**15.00%**	**10.00%**	
Opening Balance	Leased	-	-	-	-
Addition	-	5.00	9.00	0.75	14.75
	-	5.00	9.00	0.75	14.75
Less : Depreciation	-	0.50	1.35	0.04	1.89
WDV at end of Ist year	-	4.50	7.65	0.71	12.86
Additions During The Year	-	-	-	-	-
	-	4.50	7.65	0.71	12.86
Less : Depreciation	-	0.45	1.15	0.07	1.67
WDV at end of IInd Year	-	4.05	6.50	0.64	11.19
Additions During The Year	-	-	-	-	-
	-	4.05	6.50	0.64	11.19
Less : Depreciation	-	0.41	0.98	0.06	1.44
WDV at end of IIIrd year	-	3.65	5.53	0.58	9.75
Additions During The Year	-	-	-	-	-
	-	3.65	5.53	0.58	9.75
Less : Depreciation	-	0.36	0.83	0.06	1.25
WDV at end of IV year	-	3.28	4.70	0.52	8.50
Additions During The Year	-	-	-	-	-
	-	3.28	4.70	0.52	8.50
Less : Depreciation	-	0.33	0.70	0.05	1.08
WDV at end of Vth year	-	2.95	3.99	0.47	7.41

REPAYMENT SCHEDULE OF TERM LOAN 11.5%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	Cl Balance
IST YEAR	Opening Balance						
	Ist Quarter	-	14.01	14.01	-	-	14.01
	Iind Quarter	14.01	-	14.01	0.40	-	14.01
	IIIrd Quarter	14.01	-	14.01	0.40	-	14.01
	Ivth Quarter	14.01	-	14.01	0.40	-	14.01
					1.21	-	
IIND YEAR	Opening Balance						
	Ist Quarter	14.01	-	14.01	0.40	0.88	13.14
	Iind Quarter	13.14	-	13.14	0.38	0.88	12.26
	IIIrd Quarter	12.26	-	12.26	0.35	0.88	11.39
	Ivth Quarter	11.39		11.39	0.33	0.88	10.51
					1.46	3.50	
IIIRD YEAR	Opening Balance						
	Ist Quarter	10.51	-	10.51	0.30	0.88	9.63
	Iind Quarter	9.63	-	9.63	0.28	0.88	8.76
	IIIrd Quarter	8.76	-	8.76	0.25	0.88	7.88
	Ivth Quarter	7.88		7.88	0.23	0.88	7.01
					1.06	3.50	
IVTH YEAR	Opening Balance						
	Ist Quarter	7.01	-	7.01	0.20	0.88	6.13
	Iind Quarter	6.13	-	6.13	0.18	0.88	5.25
	IIIrd Quarter	5.25	-	5.25	0.15	0.88	4.38
	Ivth Quarter	4.38		4.38	0.13	0.88	3.50
					0.65	3.50	
VTH YEAR	Opening Balance						
	Ist Quarter	3.50	-	3.50	0.10	0.88	2.63
	Iind Quarter	2.63	-	2.63	0.08	0.88	1.75
	IIIrd Quarter	1.75	-	1.75	0.05	0.55	1.20
	Ivth Quarter	1.20		1.20	0.03	0.55	0.65
					0.26	2.85	

CALCULATION OF D.S.C.R

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
CASH ACCRUALS	13.81	16.92	18.35	21.37	24.29
Interest on Term Loan	1.21	1.46	1.06	0.65	0.26
Total	15.02	18.38	19.41	22.03	24.55
REPAYMENT					
Instalment of Term Loan	3.50	3.50	3.50	2.85	2.85
Interest on Term Loan	1.21	1.46	1.06	0.65	0.26
Total	4.71	4.96	4.56	3.51	3.11
DEBT SERVICE COVERAGE RATIO	**3.19**	**3.70**	**4.25**	**6.28**	**7.89**
AVERAGE D.S.C.R.			**5.06**		

COMPUTATION OF SALE

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	2.70	3.15	3.60	4.05
Production	27.00	31.50	36.00	40.50	45.00
	27.00	34.20	39.15	44.10	49.05
Less : Closing Stock	2.70	3.15	3.60	4.05	4.50
Net Sale	24.30	31.05	35.55	40.05	44.55
Sale Price per MT	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Sale (in Lacs)	**60.75**	**77.63**	**88.88**	**100.13**	**111.38**

Particulars	Qty Ton	Price per Unit (Rs.)	Amount (Rs.)
Jackfruit Chips	20	230000	4600000
Jackfruit Pickle	10	280000	2800000
Jackfruit Jam	10	210000	2100000
Dehydrated Jackfruit	5	125000	625000
Total Sales per annum at 100% capacity (Rs)	45	--	10125000

COMPUTATION OF ELECTRICITY

(A) POWER CONNECTION				
Total Working Hour per day		Hours	8	
Electric Load Required		HP	25	
Load Factor			0.7460	
Electricity Charges		per unit	8.00	
Total Working Days			300	
Electricity Charges (8 Hrs Per day)				358,080.00
Add : Minimim Charges (@ 10%)				
(B) DG set				
No. of Working Days			300	days
No of Working Hours			-	Hour per day
Total no of Hour			-	
Diesel Consumption per Hour			8	
Total Consumption of Diesel			-	
Cost of Diesel			65.00	Rs. /Ltr
Total cost of Diesel			-	
Add : Lube Cost @15%			-	
Total			-	
Total cost of Power & Fuel at 100%				3.58
Year		**Capacity**		**Amount**
				(in Lacs)
IST YEAR		60%		2.15
IIND YEAR		70%		2.51
IIIRD YEAR		80%		2.86
IVTH YEAR		90%		3.22
VTH YEAR		100%		3.58

BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
Net Sales & Other Income	60.75	77.63	88.88	100.13	111.38
Less : Op. WIP Goods	-	5.40	6.30	7.20	8.10
Add : Cl. WIP Goods	5.40	6.30	7.20	8.10	9.00
Total Sales	**66.15**	**78.53**	**89.78**	**101.03**	**112.28**
Variable & Semi Variable Exp.					
Raw Material & Tax	31.05	36.23	41.40	46.58	51.75
Electricity Exp/Coal Consumption at 85%	1.83	2.13	2.43	2.74	3.04
Manufacturing Expenses 80%	2.43	3.73	4.27	4.81	5.35
Wages & Salary at 60%	6.89	7.58	8.34	9.17	10.09
Selling & adminstrative Expenses 80%	0.97	1.24	1.42	1.60	1.78
Intt. On Working Capital Loan	0.87	0.87	0.87	0.87	0.87
Total Variable & Semi Variable Exp	**44.04**	**51.78**	**58.73**	**65.77**	**72.88**
Contribution	**22.11**	**26.75**	**31.04**	**35.26**	**39.39**
Fixed & Semi Fixed Expenses					
Manufacturing Expenses 20%	0.61	0.93	1.07	1.20	1.34
Electricity Exp/Coal Consumption at 15%	0.32	0.38	0.43	0.48	0.54
Wages & Salary at 40%	4.59	5.05	5.56	6.11	6.73
Interest on Term Loan	1.21	1.46	1.06	0.65	0.26
Depreciation	1.89	1.67	1.44	1.25	1.08
Selling & adminstrative Expenses 20%	0.24	0.31	0.36	0.40	0.45
Total Fixed Expenses	**8.86**	**9.80**	**9.91**	**10.11**	**10.39**
Capacity Utilization	**60%**	**70%**	**80%**	**90%**	**100%**
OPERATING PROFIT	**13.25**	**16.95**	**21.13**	**25.15**	**29.00**
BREAK EVEN POINT	**24%**	**26%**	**26%**	**26%**	**26%**
BREAK EVEN SALES	**26.52**	**28.77**	**28.67**	**28.95**	**29.62**

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