The palms namely date, sago, palmyrah & coconut are tapped during the season of October to June. Normally during morning & evening juice is collected filtered and boiled for preparing jaggery/palm gur. Neera is being boiled in the open pan till the brix value reaches in the scale of 118 to 120%. After reaching the said scale, sugar rab is poured in the wooden mould to get the desired shape. Palm gur is being consumed mainly by the specific target group who knows the medicinal value than the gur made out of sugar cane.

1 Name of the Product : Palm Jaggery (GUR)

2 Project Cost :
   a Capital Expenditure
      Land : Own
      Building Shed 500 Sq.ft : Rs. 110000.00
      Equipment : Rs. 200000.00
         (Aluminium pan, tray, laddle, wooden Scraber,
         Stand , Filters, Buckets, cans and Heating
         Chambers with furnace and tools etc..)
      Total Capital Expenditure : Rs. 310000.00
   b Working Capital : Rs. 156000.00
   TOTAL PROJECT COST : Rs. 466000.00

3 Estimated Annual Production of Gur : (Value in '000)

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>Particulars</th>
<th>Capacity</th>
<th>Rate</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Palm Gur</td>
<td>52500.00 Kgs.</td>
<td>18.00</td>
<td>939.40</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>52500.00</td>
<td>18.00</td>
<td>939.40</td>
</tr>
</tbody>
</table>

4 Raw Material : Rs. 500000.00

5 Lables and Packing Material : Rs. 50000.00
6 Wages (Skilled & Unskilled) : Rs. 100000.00
7 Salaries : Rs. 36000.00
8 Administrative Expenses : Rs. 30000.00
9 Overheads : Rs. 150000.00
10 Miscellaneous Expenses : Rs. 10000.00
11 Depreciation : Rs. 25500.00
12 Insurance : Rs. 3100.00

13 Interest (As per the PLR)
   a. C.E.Loan : Rs. 40300.00
   b. W.C.Loan : Rs. 20280.00
   Total Interest Rs. 60580.00

14 Working Capital Requirement :
   Fixed Cost Rs. 119400.00
   Variable Cost Rs. 820280.00
   Requirement of WC per Cycle Rs. 156613.00

15 Estimated Cost Analysis

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>Particulars</th>
<th>Capacity Utilization (Rs in '000)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>1</td>
<td>Fixed Cost</td>
<td>119.40</td>
</tr>
<tr>
<td>2</td>
<td>Variable Cost</td>
<td>820.00</td>
</tr>
<tr>
<td>3</td>
<td>Cost of Production</td>
<td>939.40</td>
</tr>
<tr>
<td>4</td>
<td>Projected Sales</td>
<td>1200.00</td>
</tr>
<tr>
<td>5</td>
<td>Gross Surplus</td>
<td>260.60</td>
</tr>
<tr>
<td>6</td>
<td>Expected Net Surplus</td>
<td>235.00</td>
</tr>
</tbody>
</table>

Note: 1. All figures mentioned above are only indicative may vary from place to place.
2. If the investment on Building is replaced by Rental Premises
   a. Total Cost of Project will be reduced.
   b. Profitability will be increased.
   c. Interest on C.E.will be reduced.