

PROJECT REPORT

Of

SCHOOL BAG

PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **School Bag Making**

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 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: XXXXX
 District : XXXXX
 Pin: XXXXX State: XXXXX
 E-Mail : XXXXX
 Mobile XXXXX
- 5 Product and By Product : School Bags
- 6 Name of the project / business activity proposed : Manufacturing of School Bags
- 7 Cost of Project : Rs. 17.59 Lacs
- 8 Means of Finance
 Term Loan Rs. 11.70 Lacs
 KVIC Margin Money As per Project Eligibility
 Own Capital Rs. 1.76 Lacs
- 9 Debt Service Coverage Ratio : 1.97
- 10 Pay Back Period : 5 Years Years
- 11 Project Implementation Period : 6 Months Months
- 12 Break Even Point :
- 13 Employment : 6 Persons
- 14 Power Requirement : 2 KVA
- 15 Major Raw materials : Cotton Canvas , Abrasion Resistant Fabrics, Cordura
- 16 Estimated Annual Sales Turnover : Rs. 25.65 Lacs
- 16 Detailed Cost of Project & Means of Finance

COST OF PROJECT

(Rs. In Lacs)

| Particulars | Amount | | |
|-----------------------------|--------------|--|--|
| Land | Rented/Owned | | |
| Plant & Machinery | 12.00 | | |
| Furniture & Fixtures | 1.00 | | |
| Working Capital Requirement | 4.59 | | |
| Total | 17.59 | | |

MEANS OF FINANCE

| Particulars | Amount | | |
|--------------------------|--------------|---------|--|
| Own Contribution 10% | 1.76 | | |
| Term Loan | 11.70 | | |
| Working capital | 4.13 | | |
| Total | 17.59 | | |
| | General | Special | |
| KVIC Margin Monery Urban | 15% | 25% | |
| KVIC Margin Monery Rural | 25% | 35% | |

INTRODUCTION

The demand of school bags, both urban and rural areas is high and also continues to grow every year. With a population of over 120 crores, the count of students in every city and district is very high. Over that with the increase in awareness, there are a great number of students who have started going to schools and colleges from rural areas too. There being adequate demand, it is expected to have a bright prospect of the school bag making business.



Earlier there were very few types of material available for the making of schools bags and they were usually made manually. But nowadays, with the introduction of semi automatic heavy duty sewing machine, the bag manufacturing process becomes very easy and also requires very less labor for the same. This makes the school bag making a lucrative small scale business idea to venture into.

School bags are available in different design and size. These are required to each student starting from nursery to colleges. Cloth and other material make the quality of product and according to the product quality, concern would charge from customers.

FAVORABLE FACTORS

- Earlier there were very few types of material available for the making of schools bags and they were usually made manually. But nowadays, with the introduction of semi automatic heavy duty sewing machine, the bag manufacturing process becomes very easy and also requires very less labour.
- Making school bag can be done as home based business. Hence it saves entrepreneurs cost on accommodation.
- There is huge demand all of the year round.
- There is little risk involved in this business.

MARKETING & PROMOTION

Marketing and promotion are the steps which will decide the quick success of your business. Take extensive steps to promote the business so that every possible client and customer of the school bag knows about your business. These steps can include both online and offline. You can supply to the online shop according to their demand. You can as well create your own website and sell online.

Most of the schools, especially the private schools provide school bags to the students. So as an owner of the school bag making business, you can have a contract with any of the educational institute like schools or colleges to supply bags to them.

Taking a contract ensures a definite sale of a bulk amount of manufactured bag in every year and helps in getting a free flow of cash to the business. Over that, there are many private companies which provide bags to the employees. So along with educational institutes, private companies also provide a great opportunity of a great market to the business.

MANUFACTURING PROCESS

The process starts with the identification of cloth and design of bags, collection of material as per design followed by stitching. Bag fabric is mainly cut into three pieces i.e. front, back with top flap, and gusset. The front section is attached with a patch pocket for keeping small articles. Next, all the pieces are stitched in machine with a piping at the pocket, top edges and the sides. Two buckles with straps are provided with the bag. It is neatly finished after fixing stickers, chain, buck lace etc.

DETAIL OF EQUIPMENT

Brief detail of equipment is as under, however the actual requirement may differ from the list due to various activities associated with the manufacturing process may be carried on manually or through machine

| S. No. | Description |
|---------------|--|
| 1 | Ball press |
| 2. | Sewing machine flat bed Single needle |
| 3. | Cylinder-bed sewing machine |
| 4. | Board cutting machine |
| 5. | Glazing machine |
| 6. | Skiving machine |
| 7. | Mini compressor |
| 8. | Zinc block for design Embossing |
| 9. | Tools and equipment |
| 10. | Furniture and equipment |
| 11. | Electrification and installation charges |

PROJECTED BALANCE SHEET

| PARTICULARS | IST YEAR | IIND YEAR | IIIRD YEAR | IVTH YEAR | VTH YEAR |
|-----------------------------------|-----------------|------------------|-------------------|------------------|-----------------|
| <u>SOURCES OF FUND</u> | | | | | |
| Capital Account | 1.76 | 1.76 | 1.76 | 1.76 | 1.76 |
| Retained Profit | 2.77 | 5.91 | 9.55 | 13.86 | 18.75 |
| Term Loan | 9.36 | 7.02 | 4.68 | 2.34 | - |
| Cash Credit | 4.13 | 4.13 | 4.13 | 4.13 | 4.13 |
| Sundry Creditors | 0.24 | 0.27 | 0.29 | 0.32 | 0.34 |
| TOTAL : | 18.25 | 19.09 | 20.41 | 22.40 | 24.97 |
| <u>APPLICATION OF FUND</u> | | | | | |
| Fixed Assets (Gross) | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Gross Dep. | 1.85 | 3.48 | 4.86 | 6.04 | 7.05 |
| Net Fixed Assets | 11.15 | 9.53 | 8.14 | 6.96 | 5.95 |
| Current Assets | | | | | |
| Sundry Debtors | 2.58 | 2.44 | 2.63 | 2.82 | 3.00 |
| Stock in Hand | 2.25 | 2.49 | 2.68 | 2.87 | 3.06 |
| Cash and Bank | 2.28 | 4.64 | 6.96 | 9.76 | 12.96 |
| TOTAL : | 18.25 | 19.09 | 20.41 | 22.40 | 24.97 |

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PROJECTED CASH FLOW STATEMENT

| PARTICULARS | IST YEAR | IIND YEAR | IIIRD YEAR | IVTH YEAR | VTH YEAR |
|--|-----------------|------------------|-------------------|------------------|-----------------|
| <u>SOURCES OF FUND</u> | | | | | |
| Share Capital | 1.76 | - | | | |
| Reserve & Surplus | 3.08 | 3.49 | 4.04 | 4.79 | 5.43 |
| Depriciation & Exp. W/off | 1.85 | 1.63 | 1.39 | 1.18 | 1.01 |
| Increase in Cash Credit | 4.13 | - | - | - | - |
| Increase In Term Loan | 11.70 | - | - | - | - |
| Increase in Creditors | 0.24 | 0.03 | 0.02 | 0.02 | 0.02 |
| TOTAL : | 22.75 | 5.15 | 5.45 | 5.99 | 6.46 |
| <u>APPLICATION OF FUND</u> | | | | | |
| Increase in Fixed Assets | 13.00 | - | - | - | - |
| Increase in Stock | 2.25 | 0.24 | 0.19 | 0.19 | 0.19 |
| Increase in Debtors | 2.58 | 0.14 | 0.19 | 0.19 | 0.19 |
| Repayment of Term Loan | 2.34 | 2.34 | 2.34 | 2.34 | 2.34 |
| Taxation | 0.31 | 0.35 | 0.40 | 0.48 | 0.54 |
| TOTAL : | 20.47 | 2.79 | 3.12 | 3.20 | 3.26 |
| Opening Cash & Bank Balance | - | 2.28 | 4.64 | 6.96 | 9.76 |
| Add : Surplus | 2.28 | 2.36 | 2.33 | 2.79 | 3.20 |
| Closing Cash & Bank Balance | 2.28 | 4.64 | 6.96 | 9.76 | 12.96 |

PROJECTED PROFITABILITY STATEMENT

| PARTICULARS | IST YEAR | IIND YEAR | IIIRD YEAR | IVTH YEAR | VTH YEAR |
|---------------------------------|-----------------|------------------|-------------------|------------------|-----------------|
| Capacity Utilisation % | | | | | |
| A) SALES | | | | | |
| Gross Sale(School Bags) | 25.65 | 29.14 | 31.39 | 33.64 | 35.89 |
| Other Income | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Total (A) | 25.80 | 29.29 | 31.54 | 33.79 | 36.04 |
| B) COST OF SALES | | | | | |
| Raw Mateiral Consumed | 10.32 | 11.72 | 12.62 | 13.52 | 14.42 |
| Elecricity Expenses | 0.96 | 1.04 | 1.12 | 1.20 | 1.28 |
| Repair & Maintenance | 1.28 | 1.46 | 1.57 | 1.68 | 1.79 |
| Labour & Wages | 4.44 | 4.88 | 5.37 | 5.91 | 6.50 |
| Depreciation | 1.85 | 1.63 | 1.39 | 1.18 | 1.01 |
| Cost of Production | 18.85 | 20.72 | 22.06 | 23.49 | 25.00 |
| Add: Opening Stock /WIP | - | 1.22 | 1.32 | 1.42 | 1.52 |
| Less: Closing Stock /WIP | 1.22 | 1.32 | 1.42 | 1.52 | 1.62 |
| Cost of Sales (B) | 17.64 | 20.62 | 21.96 | 23.39 | 24.90 |
| C) GROSS PROFIT (A-B) | 8.16 | 8.67 | 9.58 | 10.40 | 11.14 |
| | 32% | 30% | 31% | 31% | 31% |
| D) Bank Interest (Term Loan) | 1.19 | 0.93 | 0.68 | 0.42 | 0.16 |
| Bank Interest (C.C. Limit) | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| E) Salary to Staff | 2.16 | 2.33 | 2.52 | 2.72 | 2.94 |
| F) Selling & Adm Expenses Exp. | 1.28 | 1.46 | 1.88 | 2.02 | 2.15 |
| TOTAL (D+E) | 5.09 | 5.18 | 5.53 | 5.61 | 5.71 |
| H) NET PROFIT | 3.08 | 3.49 | 4.04 | 4.79 | 5.43 |
| I) Taxation | 0.31 | 0.35 | 0.40 | 0.48 | 0.54 |
| J) PROFIT (After Tax) | 2.77 | 3.14 | 3.64 | 4.31 | 4.89 |
| K) DIVIDEND | - | - | - | - | - |
| L) RETAINED PROFIT | 2.77 | 3.14 | 3.64 | 4.31 | 4.89 |

COMPUTATION OF MANUFACTURING OF SCHOOL BAGS

Items to be Manufactured School Bags

| | | | |
|------------------------------|-------------|----------------------|---------------|
| Manufacturing Capacity | School Bags | 60.00 | Bags Per Day |
| | | - | |
| No. of Working Hour | | 10 | |
| No of Working Days per month | | 25 | |
| No. of Working Day per annum | | 300 | |
| Total Production per Annum | School Bags | 18,000.00 | Pcs per Annum |
| | | - | |
| Year | | Capacity Utilization | |
| | | School Bags | |
| IST YEAR | | 60% | 10,800.00 |
| IIND YEAR | | 65% | 11,700.00 |
| IIIRD YEAR | | 70% | 12,600.00 |
| IVTH YEAR | | 75% | 13,500.00 |
| VTH YEAR | | 80% | 14,400.00 |

COMPUTATION OF SALE**School Bags**

| Particulars | IST YEAR | IIND YEAR | IIIRD YEAR | IVTH YEAR | VTH YEAR |
|-----------------------|--------------|--------------|--------------|--------------|--------------|
| Op Stock | - | 540.00 | 585.00 | 630.00 | 675.00 |
| Production | 10,800.00 | 11,700.00 | 12,600.00 | 13,500.00 | 14,400.00 |
| | 10,800.00 | 12,240.00 | 13,185.00 | 14,130.00 | 15,075.00 |
| Less : Closing Stock | 540.00 | 585.00 | 630.00 | 675.00 | 720.00 |
| Net Sale | 10,260.00 | 11,655.00 | 12,555.00 | 13,455.00 | 14,355.00 |
| Sale Price Per tonne | 250.00 | 250.00 | 250.00 | 250.00 | 250.00 |
| Sale (in Lacs) | 25.65 | 29.14 | 31.39 | 33.64 | 35.89 |

COMPUTATION OF ELECTRICITY

| (A) POWER CONNECTION | | | | |
|---|--|-----------------|--------------|------------------|
| Total Working Hour per day | | | 10 Hrs | |
| Electric Load Required | | | 2 KVA | |
| Load Factor | | | 0.08 | |
| Electricity Charges | | | 6.5 per unit | |
| Total Working Days | | | 300 | |
| Electricity Charges (10 Hrs Per day) | | | | |
| =10*300 * 6.5* 0.746 * 10 | | | | 1,45,470.00 |
| Add : Minimim Charges (@ 10%) | | | | 14,547.00 |
| | | | | 1,60,017.00 |
| | | | | |
| | | | | |
| Total cost of Power & Fuel at 100% | | | | 1.60 |
| | | | | |
| Year | | Capacity | | Amount |
| | | | | (in Lacs) |
| | | | | |
| IST YEAR | | 60% | | 0.96 |
| IIND YEAR | | 65% | | 1.04 |
| IIIRD YEAR | | 70% | | 1.12 |
| IVTH YEAR | | 75% | | 1.20 |
| VTH YEAR | | 80% | | 1.28 |

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL

| PARTICULARS | IST YEAR | IIND YEAR | IIIRD YEAR | IVTH YEAR | VTH YEAR | |
|-----------------------|-------------|-------------|-------------|-------------|-------------|--|
| | | | | | | |
| | | | | | | |
| Finished Goods | | | | | | |
| (15 Days requirement) | 1.22 | 1.32 | 1.42 | 1.52 | 1.62 | |
| Raw Material | | | | | | |
| (30 Days requirement) | 1.03 | 1.17 | 1.26 | 1.35 | 1.44 | |
| | | | | | | |
| Closing Stock | 2.25 | 2.49 | 2.68 | 2.87 | 3.06 | |

COMPUTATION OF WORKING CAPITAL REQUIREMENT

| Particulars | Total Amount | | Own Margin | | Bank Finance |
|------------------------------------|--------------|-----|-------------|-----|--------------|
| | | | | | |
| Stock in Hand | 2.25 | 25% | 0.56 | 75% | 1.69 |
| | | | | | |
| Sundry Debtors | 2.58 | 25% | 0.66 | 75% | 1.93 |
| | | | | | |
| | 4.83 | | 1.22 | | 3.61 |
| | | | | | |
| Sundry Creditors | 0.24 | | - | | 0.24 |
| | | | | | |
| | 4.59 | | 4.13 | | 4.13 |
| | | | | | |
| WORKING CAPITAL (HYP) FRESH DEMAND | | | 4.13 | | |
| | | | | | |
| | | | | | |
| | | | 4.13 | | |

BREAK UP OF LABOUR

| Particulars | | Wages | No of | Total |
|------------------|--|-----------|-----------|-----------|
| | | Per Month | Employees | Salary |
| Mchine Operator | | 15,000.00 | 1 | 15,000.00 |
| Skilled Worker | | 10,000.00 | 1 | 10,000.00 |
| Unskilled Worker | | 6,000.00 | 2 | 12,000.00 |
| | | | | |
| | | | | 37,000.00 |

Annual Cost (in lacs)

4.44

BREAK UP OF SALARY

| Particulars | | Salary | No of | Total |
|------------------------|--|-----------|-----------|-----------|
| | | Per Month | Employees | Salary |
| Accountant | | 10,000.00 | 1 | 10,000.00 |
| Marketing Executive | | 8,000.00 | 1 | 8,000.00 |
| | | | | |
| | | | | |
| Total Salary Per Month | | | | 18,000.00 |

Annual Cost (in lacs)

2.16

COMPUTATION OF DEPRECIATION

| Description | Land | Plant & Machinery | Furniture | TOTAL |
|---------------------------|--------|----------------------|-----------|-------|
| Rate of Depreciation | | 15.00% | 10.00% | |
| Opening Balance | Leased | - | - | - |
| Addition | - | 12.00 | 1.00 | 13.00 |
| | - | 12.00 | 1.00 | 13.00 |
| Less : Depreciation | - | 1.80 | 0.05 | 1.85 |
| WDV at end of 1st year | - | 10.20 | 0.95 | 11.15 |
| Additions During The Year | - | - | - | - |
| | - | 10.20 | 0.95 | 11.15 |
| Less : Depreciation | - | 1.53 | 0.10 | 1.63 |
| WDV at end of IIInd Year | - | 8.67 | 0.86 | 9.53 |
| Additions During The Year | - | - | - | - |
| | - | 8.67 | 0.86 | 9.53 |
| Less : Depreciation | - | 1.30 | 0.09 | 1.39 |
| WDV at end of IIIrd year | - | 7.37 | 0.77 | 8.14 |
| Additions During The Year | - | - | - | - |
| | - | 7.37 | 0.77 | 8.14 |
| Less : Depreciation | - | 1.11 | 0.08 | 1.18 |
| WDV at end of IV year | - | 6.26 | 0.69 | 6.96 |
| Additions During The Year | - | - | - | - |
| | - | 6.26 | 0.69 | 6.96 |
| Less : Depreciation | - | 0.94 | 0.07 | 1.01 |
| WDV at end of Vth year | - | 5.32 | 0.62 | 5.95 |

REPAYMENT SCHEDULE OF TERM LOAN

11%

| Year | Particulars | Amount | Addition | Total | Interest | Repayment | CI Balance |
|--------------------|-----------------|--------|----------|-------|----------|-----------|------------|
| I ST YEAR | Opening Balance | | | | | | |
| | Ist Quarter | 11.70 | - | 11.70 | 0.32 | 0.59 | 11.12 |
| | Iind Quarter | 11.12 | - | 11.12 | 0.31 | 0.59 | 10.53 |
| | IIIrd Quarter | 10.53 | - | 10.53 | 0.29 | 0.59 | 9.95 |
| | Ivth Quarter | 9.95 | - | 9.95 | 0.27 | 0.59 | 9.36 |
| | | | | | 1.19 | 2.34 | |
| II ND YEAR | Opening Balance | | | | | | |
| | Ist Quarter | 9.36 | - | 9.36 | 0.26 | 0.59 | 8.78 |
| | Iind Quarter | 8.78 | - | 8.78 | 0.24 | 0.59 | 8.19 |
| | IIIrd Quarter | 8.19 | - | 8.19 | 0.23 | 0.59 | 7.61 |
| | Ivth Quarter | 7.61 | - | 7.61 | 0.21 | 0.59 | 7.02 |
| | | | | | 0.93 | 2.34 | |
| III RD YEAR | Opening Balance | | | | | | |
| | Ist Quarter | 7.02 | - | 7.02 | 0.19 | 0.59 | 6.44 |
| | Iind Quarter | 6.44 | - | 6.44 | 0.18 | 0.59 | 5.85 |
| | IIIrd Quarter | 5.85 | - | 5.85 | 0.16 | 0.59 | 5.27 |
| | Ivth Quarter | 5.27 | - | 5.27 | 0.14 | 0.59 | 4.68 |
| | | | | | 0.68 | 2.34 | |
| IV TH YEAR | Opening Balance | | | | | | |
| | Ist Quarter | 4.68 | - | 4.68 | 0.13 | 0.59 | 4.10 |
| | Iind Quarter | 4.10 | - | 4.10 | 0.11 | 0.59 | 3.51 |
| | IIIrd Quarter | 3.51 | - | 3.51 | 0.10 | 0.59 | 2.93 |
| | Ivth Quarter | 2.93 | - | 2.93 | 0.08 | 0.59 | 2.34 |
| | | | | | 0.42 | 2.34 | |
| V TH YEAR | Opening Balance | | | | | | |
| | Ist Quarter | 2.34 | - | 2.34 | 0.06 | 0.59 | 1.76 |
| | Iind Quarter | 1.76 | - | 1.76 | 0.05 | 0.59 | 1.17 |
| | IIIrd Quarter | 1.17 | - | 1.17 | 0.03 | 0.59 | 0.58 |
| | Ivth Quarter | 0.58 | - | 0.58 | 0.02 | 0.59 | 0.00 |
| | | | | | 0.16 | 2.34 | |

CALCULATION OF D.S.C.R

| PARTICULARS | IST YEAR | IIND YEAR | IIIRD YEAR | IVTH YEAR | VTH YEAR |
|------------------------------------|-----------------|------------------|-------------------|------------------|-----------------|
| | | | | | |
| | | | | | |
| | | | | | |
| CASH ACCRUALS | 4.62 | 4.77 | 5.03 | 5.49 | 5.90 |
| | | | | | |
| Interest on Term Loan | 1.19 | 0.93 | 0.68 | 0.42 | 0.16 |
| | | | | | |
| Total | 5.81 | 5.70 | 5.70 | 5.91 | 6.06 |
| | | | | | |
| REPAYMENT | | | | | |
| Instalment of Term Loan | 2.34 | 2.34 | 2.34 | 2.34 | 2.34 |
| Interest on Term Loan | 1.19 | 0.93 | 0.68 | 0.42 | 0.16 |
| | | | | | |
| Total | 3.53 | 3.27 | 3.02 | 2.76 | 2.50 |
| | | | | | |
| DEBT SERVICE COVERAGE RATIO | 1.65 | 1.74 | 1.89 | 2.14 | 2.42 |
| | | | | | |
| AVERAGE D.S.C.R. | | | 1.97 | | |

BREAK EVEN POINT ANALYSIS

| Year | I | II | III | IV | V |
|---|--------------|--------------|--------------|--------------|--------------|
| Net Sales & Other Income | 25.80 | 29.29 | 31.54 | 33.79 | 36.04 |
| Less : Op. WIP Goods | - | 1.22 | 1.32 | 1.42 | 1.52 |
| Add : Cl. WIP Goods | 1.22 | 1.32 | 1.42 | 1.52 | 1.62 |
| Total Sales | 27.02 | 29.39 | 31.64 | 33.89 | 36.14 |
| Variable & Semi Variable Exp. | | | | | |
| Raw Material & Tax | 10.32 | 11.72 | 12.62 | 13.52 | 14.42 |
| Electricity Exp/Coal Consumption at 85% | 0.82 | 0.88 | 0.95 | 1.02 | 1.09 |
| Wages & Salary at 60% | 3.96 | 4.33 | 4.74 | 5.18 | 5.66 |
| Repair & Maintenance | 1.28 | 1.46 | 1.57 | 1.68 | 1.79 |
| Selling & administrative Expenses 80% | 1.03 | 1.17 | 1.51 | 1.61 | 1.72 |
| Intt. On Working Capital Loan | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| Total Variable & Semi Variable Exp | 17.86 | 20.01 | 21.83 | 23.46 | 25.14 |
| Contribution | 9.16 | 9.38 | 9.81 | 10.42 | 11.00 |
| Fixed & Semi Fixed Expenses | | | | | |
| Electricity Exp/Coal Consumption at 15% | 0.14 | 0.16 | 0.17 | 0.18 | 0.19 |
| Wages & Salary at 40% | 2.64 | 2.89 | 3.16 | 3.45 | 3.78 |
| Interest on Term Loan | 1.19 | 0.93 | 0.68 | 0.42 | 0.16 |
| Depreciation | 1.85 | 1.63 | 1.39 | 1.18 | 1.01 |
| Selling & administrative Expenses 20% | 0.26 | 0.29 | 0.38 | 0.40 | 0.43 |
| Total Fixed Expenses | 6.08 | 5.89 | 5.76 | 5.64 | 5.57 |
| Capacity Utilization | 60% | 65% | 70% | 75% | 80% |
| OPERATING PROFIT | 3.08 | 3.49 | 4.04 | 4.79 | 5.43 |
| BREAK EVEN POINT | 40% | 41% | 41% | 41% | 40% |
| BREAK EVEN SALES | 17.94 | 18.45 | 18.59 | 18.32 | 18.29 |

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