

PROJECT REPORT FOR  
**PINEAPPLE JUICE PROCESSING UNIT**



SUBMITTED TO

PROMOTER:

XXXXXXXXXXXXXXXXXXXX

PROJECT LOCATION

XXXXXXXXXXXXXXXXXXXX

PREPARED BY:

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Project For:  
**Pineapple Juice Processing Unit**

## I. PROJECT AT A GLANCE

- 1. About the Promoter : xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
Address- xxxxxxxxxxxxxxxxxxxxxxxx
  
- 2. Project Cost : Rs. 10.00 Lakhs
  
- 3. Mean of Finance
  - A) T. L. facility from Bank : Rs. 6.80 Lakhs
  - B) Beneficiary contribution : Rs. 1.00 Lakhs
  - C) C.C. Facility from Bank : Rs. 2.20 Lakhs
  - D) Subsidy (PM FMES) : Rs. 3.50 Lakhs
  
- 4. Rate of Interest : 12.00% Per Annum
  
- 5. Repayment :60 monthly installments, EMI @ 0.15 Lakhs
  
- 6. Nature of Project : Pineapple Juice Processing
  
- 7. Employment Potential : 4 Nos.
  
- 8. Nature of the Firm :Self employed
  
- 9. Average Debt Coverage ratios : **3.57**

## **II. ABOUT THE PROJECT**

### **Introduction**

The pineapple tree belongs to the Bromeliaceous family. Its fruit can be processed into several products such as canned pineapple slice, pineapple pulp, dried pineapple, pasteurized pineapple juice, and concentrate. The fresh pineapple juice is a popular product due to its pleasant aroma, flavor, and numerous functional properties. The pineapple juice satisfies the “5 A Day” dietary requirement of fruits and vegetables set by many health agencies. Pineapple juice contains a variety of minerals, especially manganese, as well as amino acids, various sugars, vitamins, and polyphenols. It is considered as a functional drink due to its health-promoting properties and has anti-inflammatory, anti-atherosclerotic, antiaging, and many other healing properties, which are briefly described in this chapter.

There are different types of pineapple juice available on the market. Some single-strength juice is obtained from pineapple parts that are squeezed with the help of mills and screw presses. Other types include juice from concentrate, blended juice with other fruits, clear juice, and many others. Approximately, 10%–25% of pineapple juice is obtained from canning industry, which is not suitable for the production of single-strength or concentrate juice, due to its high acidity. The acidity is neutralized by adding sweetening agents or by employing a variety of processing techniques. Shows the simplified process flowchart for pineapple juice production. The pineapple juice is processed by many advanced processing techniques to reduce bacterial contamination with improved shelf life and preservation of antioxidant compounds, vitamins, and minerals. Pasteurization, ultra filtration, high-pressure homogenization, ultraviolet irradiation, reverse osmosis, freeze drying, and many other techniques are used to improve the quality of pineapple juice. This chapter provides insight into pineapple juice composition, photochemical profile, potential health benefits, and future perspectives of this industry.

### **LOCATION OF THE PROPOSED PROJECT**

The entrepreneur must provide description of the proposed location, site of the project, distance from the targeted local and distant markets; and the reasons/advantages thereof i.e. in terms of raw materials availability, market accessibility, logistics support, basic infrastructure availability etc.

The ideal locations for establishment of exclusive Orange Ready to Serve processing unit are in the production clusters of Orange growing states/Areas such as Andhra Pradesh, Maharashtra, Karnataka, Punjab, Haryana, Rajasthan, Meghalaya, Assam and Darjeeling where adequate quantities of surplus raw materials can be available for processing

### **RAW MATERIAL REQUIREMENTS**

A sustainable food processing unit must ensure maximum capacity utilization and thus requires an operation of minimum 280-300 days per year to get reasonable profit.

Therefore, ensuring uninterrupted raw materials supply requires maintenance of adequate raw material inventory. The processor must have linkage with producer organizations preferably FPCs through legal contract to get adequate quantity and quality of raw materials which otherwise get spoiled. In the Pineapple Ready to Serve manufacturing project, the unit requires 250 kg/day, 350 kg/day and 400 kg/day Pineapple fruit at 70, 80 and 90 percent capacity utilization, respectively. The Mature Or Pineapple must be plucked from plant; and then stored below 6°C temperature.

## **Pineapple Juice Processing Line**

Fruit sorting machine is professional equipment for pineapple sorting. Pineapples moves forward and rotates at the same time on the stainless roller bar. Staffs can easily find the defective fruits and remove them

### **Pineapple washing**

Washing is an essential process in pineapple juice processing line. It ensure the sanitary of the following process and final products. We recommend fruit brush and spray cleaning machine to achieve adequate cleaning. It can remove the stains, impurities and pesticide residues on fruits with rolling brushes and high pressure spray.

### **Pineapple Peeling and Extracting**

When pineapples are fully cleaned up, they are fed into pineapple peeling and extractor machine. There are knives cutting the pineapples into half, and a scraper separating peels and pulps. Then the pineapple pulp and roughly extracted juice are conveyed to the next process, and fruit peels are discharged through the outlet.

### **The second pressing**

The peeled pineapple pulps are transmitted to a spiral juice extractor for further extraction. To make full use of materials, you can add some water to the pineapple residues for the secondary squeeze.

### **Pineapple juice filtration**

Juice fine filter is used after juice extractor in mango juice processing line. It can remove all suspended solids, fibers and colloidal particles by centrifugal force. In this way it refine the pineapple juice further. The pulp dimensions of refined pineapple juice are under 0.8mm.

### **Pineapple juice degassing**

Vacuum degasser is used to remove the air in fruit juice so as to restrain oxidation and browning. By eliminating the gas attached to particles, it can prevent the floating of solids and improve juice appearance. Degassing can also reduce the foaming in packing and sterilization, and relieve the corrosion to containers. Generally, degassing is processed after homogenization and before filling..

## **Pineapple juice sterilization**

Fruit juice usually adopts high-short sterilization, which is processed at the temperature of  $(93\pm 2)^{\circ}\text{C}$  for 15-30 min.

Juice sterilizer can realize high-precision temperature control and swift cooling, so as to shorten the sterilization time. It adopts superior stainless steel to ensure sanity, steeples speed regulator to realize continuous operation.

## **Pineapple juice cooling**

The sterilized pineapple juice is transmitted to a heat exchanger, where they transfer heat to the newly extracted fruit juice. After this process, the temperature of sterilized pineapple juice is lowered to around  $50^{\circ}\text{C}$ . Meanwhile, the raw fruit juice get preheated.

## **Pineapple juice filling**

Thoroughly clean and sterilize the fruit juice bottle before filling pineapple juice into them. When fruit juice is cooled to a suitable temperature, it is filled into bottles and fully sealed. Then wipe out the water on bottle, label them and stock them into warehouse.

Drink filling machine combines 3 functions of washing, filling and sealing. The filling process is completed automatically. It applies to PET, PVC and glass bottles. With advanced micro-pressure filling technology, it achieve faster and steadier operation. What's more, it adopts PLC to control the automatic filling process.

## **Market Strategy**

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

Today markets are flooded with a large variety of juices e.g., mango, apple, guava, litchi, grapes, 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 RTS drink industry a booming growth.

With changing lifestyles 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 RTS juice sales. Understanding of the distribution channels is crucial for the manufacturer to plan and implement an effective distribution strategy. Distribution network should be given extra emphasis. Market share could be gained by

*Project For:*  
***Pineapple Juice Processing Unit***

enhancing retailer, and distributor margins. Normally distribution and retailer margins in RTS juice business are from 15 to 20%.

Promoters would appoint distributors in targeted towns of A-P and surrounding states like West Bengal, Jharkhand, Uttar Pradesh. Contacts with retailers of similar kinds will be made and products would be sold in the market with help of them. The product made in this unit will be in the line with top range of products with better quality at the same time cost effective. Company would be sharing more profits with the distributors and retailers.

Company will also explore possibility of marketing their produce to retails shops like Big Bazar, Reliance Trends, Malls etc. It will also try to partnership with local and other hotels and restaurants with good offers to attract demand of its product. It is assumed that due high quality, cost effectiveness and aesthetic packaging, sale of products may not face much problems.

Project For : <b>Pineapple Juice Processing Unit</b>
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### III. ECONOMICS OF THE PROJECT

#### A. COST OF PROJECT

(Rs. Lacs)

S.No.	Particulars	Total	Spent	Bal. To be spent
1	Land ( Own)	0.00	0.00	0.00
2	Plant & Machinery	5.18	0.00	5.18
3	Furniture & Electrical Installations	1.38	0.00	1.38
4	Other Assets including Preliminary / Pre-operative expenses	1.00	0.00	1.00
5	Working Capital	2.44	0.00	2.44
		<b>10.00</b>	<b>0.00</b>	<b>10.00</b>

#### Means of Finance :

a) Own Contribution (10%)	1.00
b) T L facility from Bank (90%)	6.80
c) C.C. Facility from Bank (90%)	2.20

**10.00**

d) PM Formalisation of Micro Food Processing Enterprises Scheme  
(PM FMES Subsidy @ 35% )

3.50



## B. PROFITABILITY STATEMENT

(Rs. Lacs)

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Sales	20.15	24.17	28.20	30.22	32.23	36.26
	Add : Increase in Cl.Stock	1.60	0.98	1.23	1.36	1.59	2.03
	Total Turnover	21.75	25.16	29.43	31.58	33.82	38.29
2	RM Consumption	7.33	9.67	12.41	14.63	17.16	21.24
3	Overheads						
	a) Direct	5.12	5.63	6.20	6.78	7.43	8.14
	b) Indirect	1.51	1.66	1.83	1.95	2.08	2.22
4	Balance	7.79	8.19	9.00	8.22	7.15	6.70
5	Interest on TL & CC	1.07	0.93	0.78	0.61	0.42	0.31
6	Depreciation	0.92	0.78	0.67	0.58	0.50	0.43
7	Preliminary expenses W/off	0.20	0.20	0.20	0.20	0.20	-
8	Profit after Interest & Dep.	5.61	6.28	7.35	6.83	6.03	5.96
9	Income Tax	0.32	0.46	0.67	0.57	0.41	0.39
10	<b>Profit after Tax</b>	<b>5.29</b>	<b>5.82</b>	<b>6.68</b>	<b>6.26</b>	<b>5.62</b>	<b>5.57</b>
11	Add: Depreciation & Pre Exp.	1.12	0.98	0.87	0.78	0.70	0.43
12	Add : Interest on TL	1.07	0.93	0.78	0.61	0.42	0.31
13	Cash Accruals	7.47	7.74	8.33	7.65	6.74	6.30
14	Instalments of TL & Interest	2.12	2.12	2.12	2.12	2.12	0.31
15	DSCR	3.52	3.64	3.92	3.60	3.17	-
16	Average DSCR	3.57					
17	N.P. to Total receipts	26.25	24.08	23.68	20.73	17.45	15.36

Project For : <b>Pineapple Juice Processing Unit</b>
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### C. CASH FLOW STATEMENT

(Rs. Lacs)

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
<b>A CASH INFLOW :</b>							
1	Collection from Debtors	19.31	23.17	27.03	28.96	30.89	34.75
2	T.L. from Bank	6.80					
3	CC from bank	2.20					
4	Capital	1.00	-	-	-	-	-
5	Subsidy	3.50					
	<b>TOTAL (A)</b>	<b>32.81</b>	<b>23.17</b>	<b>27.03</b>	<b>28.96</b>	<b>30.89</b>	<b>34.75</b>
<b>B CASH OUTFLOW :</b>							
1	Fixed Assets	7.56			-		
2	Payments to creditors	6.10	8.06	10.34	12.19	14.30	17.70
3	Direct overheads	5.12	5.63	6.20	6.78	7.43	8.14
4	Indirect Overheads	1.51	1.66	1.83	1.95	2.08	2.22
5	Interest on Bank Loan	1.07	0.93	0.78	0.61	0.42	0.31
6	Income Tax	0.32	0.46	0.67	0.57	0.41	0.39
7	Term Loan Repayment	1.06	1.19	1.34	1.51	1.70	-
8	Drawings	0.50	0.55	0.61	0.67	0.73	0.81
	<b>TOTAL (B)</b>	<b>23.24</b>	<b>18.48</b>	<b>21.76</b>	<b>24.28</b>	<b>27.07</b>	<b>29.56</b>
<b>SUMMARY:</b>							
	Op. Cash & Bank Balance.	-	9.57	14.25	19.52	24.21	28.02
	Add : Surplus / (Deficit)	9.57	4.69	5.27	4.68	3.82	5.19
	Cl. Cash & Bank Balance.	9.57	14.25	19.52	24.21	28.02	33.21

Project For :  
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**D. BALANCE SHEET**

(Rs. Lacs)

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
<b>A</b>	<b>ASSETS :</b>						
1	Fixed Assets	5.65	4.86	4.19	3.61	3.11	2.69
2	Investments	-	-	-	-	-	-
3	Current Assets	12.01	18.68	26.36	33.66	40.40	49.13
4	Loans & Advances	-	-	-	-	-	-
5	Pre Exp. Not written off	0.80	0.60	0.40	0.20	-	-
	<b>TOTAL (A)</b>	<b>18.45</b>	<b>24.14</b>	<b>30.94</b>	<b>37.47</b>	<b>43.52</b>	<b>51.82</b>
<b>B</b>	<b>LIABILITIES:</b>						
1	Capital	9.29	14.56	20.63	26.23	31.12	35.89
2	Secured loans						
	Term Loan	5.75	4.56	3.22	1.70	0.00	-
3	Unsecured Loans	-	-	-	-	-	-
4	Current Liabilities						
	Cash Credit	2.20	2.20	2.20	2.20	2.20	2.20
	Sundry Creditors	1.22	2.83	4.90	7.34	10.20	13.74
	<b>TOTAL (B)</b>	<b>18.45</b>	<b>24.14</b>	<b>30.94</b>	<b>37.47</b>	<b>43.52</b>	<b>51.82</b>

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(Rs. Lacs)

**E. CAPITAL ACCOUNT**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Op. Balance	-	9.29	14.56	20.63	26.23	31.12
2	Additions	4.50	-	-	-	-	-
3	Net Profit for the year.	5.29	5.82	6.68	6.26	5.62	5.57
	Sub Total	9.79	15.11	21.24	26.89	31.85	36.69
4	Less : Drawings	0.50	0.55	0.61	0.67	0.73	0.81
5	Cl. Balance	9.29	14.56	20.63	26.23	31.12	35.89

**F. PRODUCTION AND SALES**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	<b>Capacity utilisation</b>	<b>0.50</b>	<b>0.60</b>	<b>0.70</b>	<b>0.75</b>	<b>0.80</b>	<b>0.90</b>
1	Production per annum (MT) Production of Pineapple Juice	34	41	47	51	54	61
2	Cl.Stock of Finished Goods (MT) Production of Pineapple Juice	2.82	3.38	3.94	4.23	4.51	5.07
3	Sales per annum (MT) (Tot Production less Cl. Stock) Production of Pineapple Juice	30.99	37.19	43.39	46.49	49.59	55.79
4	Sales per annum Production of Pineapple Juice Selling Price @ Rs.65 per Ltr	20.15	24.17	28.20	30.22	32.23	36.26
	Total Sale	<u>20.15</u>	<u>24.17</u>	<u>28.20</u>	<u>30.22</u>	<u>32.23</u>	<u>36.26</u>
5	Sundry Debtors (Credit period allowed 15 days)	0.84	1.01	1.18	1.26	1.34	1.51
6	Collection from Debtors	19.31	23.17	27.03	28.96	30.89	34.75
7	Total cost of Production	12.45	15.30	18.60	21.41	24.59	29.38
8	Cost per MT	0.37	0.38	0.39	0.42	0.45	0.48
9	Value of Closing Stock	1.04	1.28	1.55	1.78	2.05	2.45

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**PRODUCTION**

S.No.	Particulars	Installed capacity (MT)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
			0.50	0.60	0.70	0.75	0.80	0.90

1	Production of Pineapple Juice	67.62	34	41	47	51	54	61
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Installed Capacity Kg/ Hrs		30.00		
Per Day Working Hours		8.00		
Less: Lunch Hours		1.00		
Net		7.00		
Total Production per day		0.21 MT		
Total production per annum		67.62 MT		
Total Working Days			365.00	
Weekly off		26.00		
Holidays		7.00		
Machine Break down		10.00	43.00	
Net Working days			322.00	

Project For :  
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(Rs. Lacs)

**G. RAW MATERIAL CONSUMPTION AND INVENTORY**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Production (MT) ( Output)	33.81	40.57	47.33	50.72	54.10	60.86
2	RM Purchases	6.76	8.93	11.45	13.50	15.84	19.60

**Raw Material requirement ( Input)**

S.No.	Items	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Raw Material (MT)	33.81	40.57	47.33	50.72	54.10	60.86
2	Purchase of Raw Material Pineapple ,Sugar, Other Materials, Packaging Materials Etc.	0.20	0.22	0.24	0.27	0.29	0.32
3	Total cost of R.M	6.76	8.93	11.45	13.50	15.84	19.60

(Rs. Lacs)

**RAW MATERIAL CONSUMPTION AND INVENTORY**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	RM cost for total production	6.76	8.93	11.45	13.50	15.84	19.60
2	Cl. Stock of RM ( assumed 30 days consumption)						
	O/p Stock	-	0.56	1.31	2.26	3.39	4.71
	Add : Addition	0.56	0.74	0.95	1.13	1.32	1.63
	Closing Stock	0.56	1.31	2.26	3.39	4.71	6.34
3	RM Purchases	7.33	9.67	12.41	14.63	17.16	21.24
4	Sundry Creditors (Credit period allowed 60 days)	1.22	1.61	2.07	2.44	2.86	3.54
5	Payment to creditors	6.10	8.06	10.34	12.19	14.30	17.70



Project For :  
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(Rs. Lacs)

**H. DIRECT OVERHEADS**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Staff						
a	Manager 1 no. @ Rs. 12,000 per month	1.20	1.32	1.45	1.60	1.76	1.93
b	Labour Skilled labour 3 no.@ Rs. 8,000 per month	2.88	3.17	3.48	3.83	4.22	4.64
2	Power and Fule Rs. 3000 Per Month	0.36	0.40	0.44	0.48	0.53	0.58
3	Packing and forwarding Expenses ( Rs.1500 per Month)	0.18	0.20	0.22	0.24	0.26	0.29
4	Other Production Overheads	0.50	0.55	0.61	0.64	0.67	0.70
	Total	5.12	5.63	6.20	6.78	7.43	8.14

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(Rs. Lacs)

**I. INDIRECT OVERHEADS**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Advertisement & Marketing	0.25	0.28	0.30	0.33	0.37	0.40
2	Repairs & Maint. ( 5% of machinery cost)	0.26	0.28	0.31	0.34	0.38	0.42
3	Admin. Expenses	0.50	0.55	0.61	0.64	0.67	0.70
4	Misc. Expenses	0.50	0.55	0.61	0.64	0.67	0.70
		<u>1.51</u>	<u>1.66</u>	<u>1.83</u>	<u>1.95</u>	<u>2.08</u>	<u>2.22</u>

Project For :  
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(Rs. Lacs)

**J. TERM LOAN REPAYMENT AND INTEREST THEREON**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	TL / Op. Bal.	6.80	5.75	4.56	3.22	1.70	-
2	Repayment during the year	1.06	1.19	1.34	1.51	1.70	-
3	Cl. Balance	5.75	4.56	3.22	1.70	0.00	-
4	Interest at 12 per cent p.a.	0.76	0.63	0.47	0.30	0.11	-
5	Total repayment with Interest	2.12	2.12	2.12	2.12	2.12	0.31
6	Interest on CC ( at 14 per cent p.a.)	0.31	0.31	0.31	0.31	0.31	0.31
	Total Interest	1.07	0.93	0.78	0.61	0.42	0.31

**Term Loan Repayment Schedule**

MONTHS	EMI	INTEREST	PRINCIPAL REPAYMENT	OST PRINCIPAL
0				6.80
1	0.15	0.07	0.08	6.72
2	0.15	0.07	0.08	6.64
3	0.15	0.07	0.08	6.55
4	0.15	0.07	0.09	6.47
5	0.15	0.06	0.09	6.38
6	0.15	0.06	0.09	6.29
7	0.15	0.06	0.09	6.20
8	0.15	0.06	0.09	6.11
9	0.15	0.06	0.09	6.02
10	0.15	0.06	0.09	5.93
11	0.15	0.06	0.09	5.84
12	0.15	0.06	0.09	5.75
<b>First Year</b>	<b>1.82</b>	<b>0.76</b>	<b>1.06</b>	
13	0.15	0.06	0.09	5.65
14	0.15	0.06	0.09	5.56
15	0.15	0.06	0.10	5.46
16	0.15	0.05	0.10	5.37
17	0.15	0.05	0.10	5.27
18	0.15	0.05	0.10	5.17
19	0.15	0.05	0.10	5.07

20	0.15	0.05	0.10	4.97
21	0.15	0.05	0.10	4.87
22	0.15	0.05	0.10	4.77
23	0.15	0.05	0.10	4.66
24	0.15	0.05	0.10	4.56
<b>Second Year</b>	<b>1.82</b>	<b>0.63</b>	<b>1.19</b>	
25	0.15	0.05	0.11	4.45
26	0.15	0.04	0.11	4.34
27	0.15	0.04	0.11	4.24
28	0.15	0.04	0.11	4.13
29	0.15	0.04	0.11	4.02
30	0.15	0.04	0.11	3.91
31	0.15	0.04	0.11	3.79
32	0.15	0.04	0.11	3.68
33	0.15	0.04	0.11	3.57
34	0.15	0.04	0.12	3.45
35	0.15	0.03	0.12	3.33
36	0.15	0.03	0.12	3.22
<b>Third Year</b>	<b>1.82</b>	<b>0.47</b>	<b>1.34</b>	
37	0.15	0.03	0.12	3.10
38	0.15	0.03	0.12	2.98
39	0.15	0.03	0.12	2.85
40	0.15	0.03	0.12	2.73
41	0.15	0.03	0.12	2.61
42	0.15	0.03	0.13	2.48
43	0.15	0.02	0.13	2.36
44	0.15	0.02	0.13	2.23
45	0.15	0.02	0.13	2.10
46	0.15	0.02	0.13	1.97
47	0.15	0.02	0.13	1.84
48	0.15	0.02	0.13	1.70
<b>Fourth Year</b>	<b>1.82</b>	<b>0.30</b>	<b>1.51</b>	
49	0.15	0.02	0.13	1.57
50	0.15	0.02	0.14	1.43
51	0.15	0.01	0.14	1.30
52	0.15	0.01	0.14	1.16
53	0.15	0.01	0.14	1.02
54	0.15	0.01	0.14	0.88
55	0.15	0.01	0.14	0.73
56	0.15	0.01	0.14	0.59
57	0.15	0.01	0.15	0.45
58	0.15	0.00	0.15	0.30
59	0.15	0.00	0.15	0.15
60	0.15	0.00	0.15	0.00
<b>Fifth Year</b>	<b>1.82</b>	<b>0.11</b>	<b>1.70</b>	

Project For :  
**Pineapple Juice Processing Unit**

(Rs. Lacs)

**K. WORKING CAPITAL**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Total Inventory	1.60	2.58	3.81	5.17	6.76	8.79
2	Sundry Debtors	0.84	1.01	1.18	1.26	1.34	1.51
	Total	2.44	3.59	4.99	6.43	8.10	10.30
3	Bank C.C. (90 per cent)	2.20	3.23	4.49	5.79	7.29	9.27
4	Own Contribution (10%)	0.24	0.36	0.50	0.64	0.81	1.03

Project For :  
**Pineapple Juice Processing Unit**

(Rs. Lacs)

**L. CURRENT ASSETS**

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Cl. Stock of Materials	0.56	1.31	2.26	3.39	4.71	6.34
2	Cl. Stock of Finished Goods	1.04	1.28	1.55	1.78	2.05	2.45
	Total Inventory	1.60	2.58	3.81	5.17	6.76	8.79
3	Cash and bank Balance	9.57	14.25	19.52	24.21	28.02	33.21
4	Sundry Debtors	0.84	1.85	3.02	4.28	5.62	7.13
	Total	12.01	18.68	26.36	33.66	40.40	49.13

Project For :  
**Pineapple Juice Processing Unit**

**M. FIXED ASSETS AND DEPRECIATION**

(Rs. Lacs)

S.No.	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
1	Plant & Machinery						
	Op. Balance	-	4.40	3.74	3.18	2.70	2.30
	Additions	5.18	-				
	Total	5.18	4.40	3.74	3.18	2.70	2.30
	Less : Depreciation	0.78	0.66	0.56	0.48	0.41	0.34
	Cl. WDV	4.40	3.74	3.18	2.70	2.30	1.95
2	Furniture & Electrical Installations						
	Op. Balance	-	1.24	1.12	1.01	0.91	0.81
	Additions	1.38	-				
	Total	1.38	1.24	1.12	1.01	0.91	0.81
	Less : Depreciation	0.14	0.12	0.11	0.10	0.09	0.08
	Cl. WDV	1.24	1.12	1.01	0.91	0.81	0.73
	Total Depreciation	0.92	0.78	0.67	0.58	0.50	0.43
	Cl. WDV	5.65	4.86	4.19	3.61	3.11	2.69