Jam, Jelly is prepared to preserve fruits by using sugar and pectin either added from Outside or which is with the fruits. One can prepare the product sitting in the house and can utilize their idle hours. It is a very productive activity and can give employment to any Entrepreneurs in urban marketing as well as in the rural sector also.

1. Name of the Product: Jam, Jelly, and Murabba

2. Project Cost
   (a) Capital Expenditure
      Land: Own
      Building Shed 1000 Sq.ft.: Rs. 200000.00
      Equipment: Rs. 440000.00
      Total Capital Expenditure: Rs. 640000.00
   b) Working Capital: Rs. 130000.00

TOTAL PROJECT COST: Rs. 770000.00

3. Estimated Annual Production of Jam, Jelly, Murabba (Value in í000)

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Particulars</th>
<th>Capacity</th>
<th>Rate</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Jam, Jelly, Murabba</td>
<td>231 Quintals</td>
<td>2200.00</td>
<td>507.60</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>231</td>
<td>2200.00</td>
<td>507.60</td>
</tr>
</tbody>
</table>

4. Raw Material: Rs. 100000.00
5. Labels and Packing Material: Rs. 50000.00
6. Wages (Skilled & Unskilled): Rs. 70000.00

Jam, Jelly is prepared to preserve fruits by using sugar and pectin either added from Outside or which is with the fruits. One can prepare the product sitting in the house and can utilize their idle hours. It is a very productive activity and can give employment to any Entrepreneurs in urban marketing as well as in the rural sector also.

7. Salaries: Rs. 96000.00

8. Administrative Expenses: Rs. 20000.00

9. Overheads: Rs. 40000.00

10. Miscellaneous Expenses: Rs. 25000.00

11. Depreciation: Rs. 54000.00

12. Insurance: Rs. 6400.00

13. Interest (As per the PLR)
   (a) Capital Expenditure Loan: Rs. 83200.00
   (b) Working Capital Loan: Rs. 16900.00

Total Interest: Rs. 100100.00

14. Working Capital Requirement
   Fixed Cost: Rs. 230600.00
   Variable Cost: Rs. 276900.00
   Requirement of Working Capital per Cycle: Rs. 126875.00

15. Estimated Cost Analysis

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Capacity Utilization (Rs. in í000)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>1</td>
<td>Fixed Cost</td>
<td>230.60</td>
</tr>
<tr>
<td>2</td>
<td>Variable Cost</td>
<td>277.00</td>
</tr>
<tr>
<td>3</td>
<td>Cost of Production</td>
<td>507.60</td>
</tr>
<tr>
<td>4</td>
<td>Projected Sales</td>
<td>710.64</td>
</tr>
<tr>
<td>5</td>
<td>Gross Surplus</td>
<td>203.04</td>
</tr>
<tr>
<td>6</td>
<td>Expected Net Surplus</td>
<td>149.00</td>
</tr>
</tbody>
</table>

Note:
1. All figures mentioned above are only indicative and 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 Capital Expenditure will be reduced.