

## Juice Galore Limited



### Company Plan

Juice Galore Ltd  
Start-up Costs

### Capital expenditure

Item	Accounting class	Qty	Unit Price (GHS)	Total Value (GHS)
Delivery van	Vehicles	1	75,000	75,000
Fire fighting equipment	Other equipment	1	2,000	2,000
Bore-hole	Bore-hole	1	8,000	8,000
Generator	Other equipment	1	1,700	1,700
XPrinter	Office equipment	1	300	300
Computer	Office equipment	1	1,900	1,900
Other equipment	Other equipment	1	5,000	5,000
Fruits washing machine	Equipment	1	25,000	25,000
Fridge	Other equipment	1	2,000	2,000
furnitures	Furniture and fittings	3	1,340	4,020
Fruits Pulping Machine	Equipment	1	13,500	13,500
Telephone set	Office equipment	3	150	450

<b>Total start-up capital expenditure</b>	<b>138,870</b>
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### Inventories

Start-up\_Costs

## Juice Galore Limited

Item	Accounting class	Qty	Unit Price (GHS)	Total Value (GHS)
Opine Juice (Orange-Pineapple)	Finished goods inventory	-	-	-
Banana smothie	Finished goods inventory	-	-	-
Watermelon Juice	Finished goods inventory	-	-	-
Pineapple (basket)	Materials inventory	3	65	195
Orange (basket)	Materials inventory	5	15	75
Banana (basket)	Materials inventory	2	80	160
Watermelon (basket)	Materials inventory	6	30	180
Honey(bottle)	Materials inventory	5	20	100
Milk (tins of 100 ml each)	Materials inventory	20	5	90
Bottles and prints	Materials inventory	100	0.90	90
Operational supplies	Supplies inventory			400
Office supplies	Supplies inventory			200

<b>Total start-up inventory cost</b>	<b>1,490</b>
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### Pre-operating expenses

Item	Accounting Class	Months	Monthly Cost (GHS)	Total Cost (GHS)
Electricity	Pre-operating expenses	6	500	3,000
Communication expense	Pre-operating expenses	6	300	1,800
Building Rent	Pre-operating expenses	6	500	3,000
Cleaning	Pre-operating expenses	6	100	600
Other staff costs	Pre-operating expenses	6	200	1,200
Consumption of supplies	Pre-operating expenses	6	150	900
Insurance	Pre-operating expenses	12	280	3,360
General expenses	Pre-operating expenses	6	150	900

**Start-up\_Costs**

## Juice Galore Limited

Business registration	Pre-operating expenses	1	150	150
Other regulatory requirement fees	Pre-operating expenses	1	150	150

<b>Total pre-operating expenses</b>	<b>15,060</b>
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Summary of start-up requirements				GHS
Capital expenditure				138,870
Inventories				1,490
Pre-operating expenses				15,060
Cash	Bank			201,480
				<b>356,900</b>

Financing sources	Accounting Class			GHS
Trade payables	Trade payables			100,000
Owner's Contribution	Capital			126,900
Family's Contribution	Capital			50,000
AEC Grant	Capital			80,000
				<b>356,900</b>

Value of equity, E	356,900	
Total capital	356,900	
Proportion of equity in capital	100.0%	

**Start-up\_Costs**