

Design of 3,000,000tons/yr A-20 dry cell plant

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ABSTRACT

A design for the production 3,000,000ton/yr A-20 dry cell plant to help in alleviating the problem of power supply to portable electronic devices and offer employment opportunity to teeming unemployed youth in Nigeria was carried out. This is done to bringing the much needed revenue to local economies, providing jobs and improving the lives of people. Since job creation especially for youth, reducing poverty are criteria for macroeconomics success. A medium scale plant for the production of A-20 dry cell using paper lined system of 4wt% zinc and 8wt% NH₄Cl was designed. The material and energy balance of the production were given. Results obtained revealed that the net profit (₦9.471 x 10⁶) when compared with the total production cost (₦6.386 x 10⁷) shows that the project is economically viable.

INTRODUCTION

Dry cell, also known as Leclanche cell or a zinc-carbon battery is a form of primary electrochemical cell that supplies electrical energy at small currents by converting chemical energy into electricity. This battery is not rechargeable; therefore, it is discarded once it has produced all its electrical energy because the chemicals cannot be reconstituted into their original form once the energy has been converted. It is compact and reliable; hence it is commonly used to power portable electronic devices such as radios and flashlights, toys, hearing aids, smoke detectors etc.

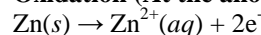
Like all electrochemical cells, the dry cell gets its electrical energy from an internal chemical reaction which takes the form of two half-cell reactions. The electrolyte in the cell consists of ammonium chloride, manganese (IV) oxide, finely granulated carbon and inert filler which is usually starch. The ammonia from the ammonium ions forms the complex ion Zn(NH₃)₄²⁺ with the Zn²⁺ preventing build up of Zn ions which would result in reduction of the potential of the cell.

In standard electrochemical cell notation the dry cell looks like:

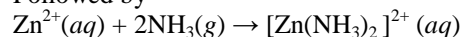
(-) Zn(s) | ZnCl₂(aq), NH₄Cl(aq) | MnO(OH)(s) | MnO₂(s) | graphite (+)

With a cell potential of approximately 1.5V and the following half-cell reactions

Oxidation (At the anode (-)):



Followed by

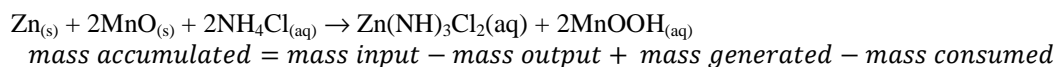


Reduction (At the cathode (+)):



Material balance

The compositions of dry cell electrolyte are 15% ZnCl₂ and 27%NH₄Cl in water . At these concentrations most of the zinc in solution exists as complex ion ZnCl⁻⁴. Therefore, the reaction below is the simple representation of the actual natural process that occurs in a dry cell.



Using the steady state equation without reaction, where the values of the variables within the system do not change with time hence accumulation is zero by definition.

mass input = mass output

But in the furnace, there is 3% accumulation of zinc therefore the material balance around the furnace is given as

mass accumulated = mass input – mass output

The material balances around the furnace, extruder, electrolyte mixer, electrolytic cell, cathode mixer, starch mixer, kneader wax unit are given in tables 1.1 – 1.8

Table 1.1
FURNACE
Assumption : 3% accumulation of zinc

Component	Input			Accumulation			Output		
	Kg	kg/year	wt%	Kg	kg/year	wt%	Kg	kg/year	wt%
Zn	100	125715241.2	100	3	3771457.23	100	97	121943783.9	100
NH ₄ Cl	0	0	0	0	0	0	0	0	0
MnO ₂	0	0	0	0	0	0	0	0	0
ZnCl ₂	0	0	0	0	0	0	0	0	0
H ₂ O	0	0	0	0	0	0	0	0	0
Carbon	0	0	0	0	0	0	0	0	0
Starch	0	0	0	0	0	0	0	0	0
Wax	0	0	0	0	0	0	0	0	0
MnSO ₄	0	0	0	0	0	0	0	0	0
Total	100	125715241.2	100	3	3771457.23	100	97	121943783.9	100

Table 1.2 EXTRUDER

Component	Input			Output		
	Kg	kg/year	wt%	kg	kg/year	wt%
Zn	97	121943783.9	100	97	121943783.9	100
NH ₄ Cl	0	0	0	0	0	0
MnO ₂	0	0	0	0	0	0
ZnCl ₂	0	0	0	0	0	0
H ₂ O	0	0	0	0	0	0
Carbon	0	0	0	0	0	0
Starch	0	0	0	0	0	0
Wax	0	0	0	0	0	0
MnSO ₄	0	0	0	0	0	0
Total	97	121943783.9	100	97	121943783.9	100

Table.1.3 ELECTROLYTE MIXER

Component	Input			Addition			Output		
	Kg	kg/year	wt%	kg	kg/year	wt%	kg	kg/year	wt%
Zn	97	121943783.9	100	0	0	0	97	121943783.9	17.3913
NH ₄ Cl	0	0	0	194	243887568	42.10526	194	243887567.8	
MnO ₂	0	0	0	0	0	0	0	0	0
ZnCl ₂	0	0	0	24.25	30485946	5.263158	24.25	30485945.98	3.47826
H ₂ O	0	0	0	242.5	304859460	52.63158	242.5	304859459.8	3.47826
Carbon	0	0	0	0	0	0	0	0	0
Starch	0	0	0	0	0	0	0	0	0
Wax	0	0	0	0	0	0	0	0	0
MnSO ₄	0	0	0	0	0	0	0	0	0
Total	97	121943783.9	100	460.75	579232974	100	557.75	701176757.5	100

Table.1.4 ELECTROLYTE CELL

Component	Input			Addition			Output		
	Kg	kg/year	wt%	kg	kg/year	wt%	Kg	kg/year	wt%
Zn	97	121943783.9	17.3913	0	0	0	97	121943783.9	10.81081
NH ₄ Cl	194	243887567.8	34.78261	0	0	0	194	243887567.8	21.62162
MnO ₂	0	0	0	0	0	0	0	0	0
ZnCl ₂	24.25	30485945.98	4.347826	0	0	0	24.25	30485945.98	2.702703
H ₂ O	242.5	304859459.8	43.47826	0	0	0	242.5	304859459.8	27.02703
Carbon	0	0	0	0	0	0	0	0	0
Starch	0	0	0	0	0	0	0	0	0
Wax	0	0	0	0	0	0	0	0	0
MnSO ₄	0	0	0	339.5	426803243.7	100	339.5	426803243.7	37.83784
Total	557.75	701176757.5	100	339.5	426803243.7	100	897.25	1127980001	100

Table.1.5 CATHODE MIXER

Component	Input			Addition			Output		
	Kg	kg/year	wt%	Kg	kg/year	wt%	Kg	kg/year	wt%
Zn	97	121943783.9	10.81081	0	0	0	97	121943783.9	6.4516129
NH ₄ Cl	194	243887567.8	21.62162	0	0	0	194	243887567.8	12.903226
MnO ₂	0	0	0	339.5	426803243.7	56	339.5	426803243.7	22.580645
ZnCl ₂	24.25	30485945.98	2.702703	0	0	0	24.25	30485945.98	1.6129032
H ₂ O	242.5	304859459.8	27.02703	0	0	0	242.5	304859459.8	16.129032
Carbon	0	0	0	266.75	335345405.8	44	266.75	335345405.8	17.741935
Starch	0	0	0	0	0	0	0	0	0
Wax	0	0	0	0	0	0	0	0	0
MnSO ₄	339.5	426803243.7	37.83784	0	0	0	339.5	426803243.7	22.580652
Total	897.25	1127980001	100	606.25	762148649	100	1503.5	1890128651	100

Table 1.6 ELECTROLYTE STARCH MIXER

Component	Input			Addition			Output		
	kg	kg/year	wt%	kg	kg/year	wt%	kg	kg/year	wt%
Zn	97	121943783.9	6.451612903	0	0	0	97	121943783.9	4.081633
NH ₄ Cl	194	243887567.8	12.90322581	0	0	0	194	243887567.8	8.163265
MnO ₂	339.5	426803243.7	22.58064516	0	0	0	339.5	426803243.7	14.28571
ZnCl ₂	24.25	30485945.98	1.612903226	0	0	0	24.25	30485945.98	1.020408
H ₂ O	242.5	304859459.8	16.12903226	0	0	0	242.5	304859459.8	10.20408
Carbon	266.75	335345405.8	17.74193548	0	0	0	266.75	335345405.8	11.22449
Starch	0	0	0	873	1097494055	100	873	1097494055	36.73469
Wax	0	0	0	0	0	0	0	0	0
MnSO ₄	339.5	426803243.7	22.5806516	0	0	0	339.5	426803243.7	14.28571
Total	1503.5	1890128651	100	873	1097494055	100	2376.5	2987622706	100

Table 1.7
KNEADER

Component	Input			Accumulation			Output		
	kg	kg/year	wt%	Kg	kg/year	wt%	Kg	kg/year	wt%
Zn	97	121943783.9	4.081633	0.97	1219437.84	4.081633	96.03	120724346.1	4.081633
NH ₄ Cl	194	243887567.8	8.163265	1.94	2438875.68	8.163265	192.06	241448692.2	8.163265
MnO ₂	339.5	426803243.7	14.28571	3.395	4268032.44	14.28571	336.105	422535211.3	14.28571
ZnCl ₂	24.25	30485945.98	1.020408	0.2425	304859.46	1.020408	24.0075	30181086.52	1.020408
H ₂ O	242.5	30485945.98	10.20408	2.425	304859.46	10.20408	240.075	30181086.52	10.20408
Carbon	266.75	335345405.8	11.22449	2.6675	335345.06	11.22449	264.0825	331991951.7	11.22449
Starch	873	109749405.5	36.73469	8.73	10974940.6	36.73469	864.27	108651911.5	36.73469
Wax	0	0	0	0	0	0	0	0	0
MnSO ₄	339.5	426803243.7	14.28571	3.395	4268032.44	14.28571	336.105	422535211.3	14.28571
Total	2376.5	2987622706	100	23.765	29876227.12	100	2352.735	2957746479	100

Table 1.8
WAX UNIT

Component	Input			Addition			Output		
	kg	kg/year	wt%	Kg	kg/year	wt%	Kg	kg/year	wt%
Zn	96.03	120724346.1	4.081633	0	0	0	96.03	120724346.1	4.024145
NH ₄ Cl	192.06	241448692.2	8.163265	0	0	0	192.06	241448692.2	8.04829
MnO ₂	336.105	422535211.3	14.28571	0	0	0	336.105	422535211.3	14.08451
ZnCl ₂	24.0075	30181086.52	1.020408	0	0	0	24.0075	30181086.52	1.006036
H ₂ O	240.075	30181086.52	10.20408	0	0	0	240.075	30181086.52	10.06036
Carbon	264.0825	331991951.7	11.22449	0	0	0	264.0825	331991951.7	11.0664
Starch	864.27	108651911.5	36.73469	0	0	0	864.27	108651911.5	36.2173
Wax	0	0	0	33.6105	42253521.1	100	33.6105	42253521.1	1.408451
MnSO ₄	336.105	422535211.3	14.28571	0	0	0	336.105	422535211.3	14.08451
Total	2352.735	2957746479	100	33.6105	42253521.1	100	2386.3455	3000000000	100

Conversion: 1 ton/year 1000 kg/year

Production rate : 3000000 ton/year = 3000000000 kg/year

A-20 dry cell obtained from the basis : 2386.3455

Energy balance

$energy\ accumulated = energy\ input - energy\ output + energy\ generated - energy\ consumed$

$\Delta T = T - Tr$; Where T and Tr are operating temperature and room temperature respectively

$T = 302K, Tr = 298K \Delta T = 4K$

$\Delta H = nCp\Delta T$

Using the general energy equation without reaction, where the values of the variables within the system do not change with time hence accumulation is zero by definition.

$energy\ input = energy\ output$

The energy balances around the furnace, extruder, electrolyte mixer, electrolytic cell, cathode mixer, starch mixer, kneader, and wax unit are given in tables 2.2 –2.9.

Table 2.1 Thermodynamic properties

Component	Molecular weight kg/kmol	Heat of formation kJ/kmol	Specific heat capacities kJ/kmol.K
Zn	65	0	20.786
NH ₄ Cl	53	0	215.9
MnO ₂	88	0	549.5
ZnCl ₂	135	-9.786 x 10 ⁵	60.48
H ₂ O	18	-1.039 x 10 ⁵	97.207
Carbon	12	0	-4.461 x 10 ¹¹
Starch	810	-9.456 x 10 ⁵	44.384
Wax	850	-2.963 x 10 ⁵	-39.722
MnSO ₄	15	-6.018 x 10 ⁵	41.899

Table 2.2 FURNACE

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	125715241.2	121943783.9	1.045×10^{10}	1.014×10^{10}
NH ₄ Cl	0	0	0	0
MnO ₂	0	0	0	0
ZnCl ₂	0	0	0	0
H ₂ O	0	0	0	0
Carbon	0	0	0	0
Starch	0	0	0	0
Wax	0	0	0	0
MnSO ₄	0	0	0	0

Table 2.3 EXTRUDER

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	125715241.2	121943783.9	1.045×10^{10}	1.014×10^{10}
NH ₄ Cl	0	0	0	0
MnO ₂	0	0	0	0
ZnCl ₂	0	0	0	0
H ₂ O	0	0	0	0
Carbon	0	0	0	0
Starch	0	0	0	0
Wax	0	0	0	0
MnSO ₄	0	0	0	0

Total

Table 2.4 ELECTROLYTE MIXER

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	125715241.2	121943783.9	1.045×10^{10}	1.014×10^{10}
NH ₄ Cl	0	243887567.8	0	2.106×10^{11}
MnO ₂	0	0	0	0
ZnCl ₂	0	30485945.98	0	7.375×10^9
H ₂ O	0	304859459.8	0	1.185×10^{11}
Carbon	0	0	0	0
Starch	0	0	0	0
Wax	0	0	0	0
MnSO ₄	0	0	0	0
Total				3.467×10^{11}

Table 2.5 ELECTROLYTE CELL

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	121943783.9	121943783.9	1.014×10^{10}	1.014×10^{10}
NH ₄ Cl	243887567.8	243887567.8	2.106×10^{11}	2.106×10^{11}
MnO ₂	0	0	0	0
ZnCl ₂	30485945.98	30485945.98	7.375×10^9	7.375×10^9
H ₂ O	304859459.8	304859459.8	1.185×10^{11}	1.185×10^{11}
Carbon	0	0	0	0
Starch	0	0	0	0
Wax	0	0	0	0
MnSO ₄	0	426803243.7	0	7.153×10^{10}
Total			3.467×10^{11}	4.182×10^{11}

Table 2.6 CATHODE MIXER

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	121943783.9	121943783.9	1.014×10^{10}	1.014×10^{10}
NH ₄ Cl	243887567.8	243887567.8	2.106×10^{11}	2.106×10^{11}
MnO ₂	0	426803243.7	0	9.382×10^{11}
ZnCl ₂	30485945.98	30485945.98	7.375×10^9	7.375×10^9
H ₂ O	304859459.8	304859459.8	1.185×10^{11}	1.185×10^{11}
Carbon	0	335345405.8	0	-5.984×10^{20}
Starch	0	0	0	0
Wax	0	0	0	0
MnSO ₄	426803243.7	426803243.7	7.153×10^{10}	7.153×10^{10}
Total			4.182×10^{11}	-5.984×10^{20}

Table 2.7 ELECTROLYTE STARCH MIXER

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	121943783.9	121943783.9	1.014×10^{10}	1.014×10^{10}
NH ₄ Cl	243887567.8	243887567.8	2.106×10^{11}	2.106×10^{11}
MnO ₂	426803243.7	426803243.7	9.382×10^{11}	9.382×10^{11}
ZnCl ₂	30485945.98	30485945.98	7.375×10^9	7.375×10^9
H ₂ O	304859459.8	304859459.8	1.185×10^{11}	1.185×10^{11}
Carbon	335345405.8	335345405.8	-5.984×10^{20}	-5.984×10^{20}
Starch	0	1097494056	0	1.948×10^{11}
Wax	0	0	0	0
MnSO ₄	426803243.7	426803243.7	7.153×10^{10}	7.153×10^{10}
Total			-5.984×10^{20}	-5.984×10^{20}

Table 2.8 KNEADER

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	121943783.9	120724346.1	1.014×10^{10}	1.004×10^{10}
NH ₄ Cl	243887567.8	241448692.2	2.106×10^{11}	2.085×10^{11}
MnO ₂	426803243.7	422535211.3	9.382×10^{11}	9.288×10^{11}
ZnCl ₂	30485945.98	30181086.52	7.375×10^9	7.301×10^9
H ₂ O	304859459.8	301810865.2	1.185×10^{11}	1.174×10^{11}
Carbon	335345405.8	331991951.7	-5.984×10^{20}	-5.924×10^{20}
Starch	1097494056	1086519115	1.948×10^{11}	1.929×10^{11}
Wax	0	0	0	0
MnSO ₄	426803243.7	422535211.3	7.153×10^{10}	7.081×10^{10}
Total			-5.984×10^{20}	-5.924×10^{20}

Table 2.9 WAX UNIT

Component	No of moles : kmol/yr		Enthalpy kJ/year	
	Input	Output	Input	Output
Zn	120724346.1	120724346.1	1.004×10^{10}	1.004×10^{10}
NH ₄ Cl	241448692.2	241448692.2	2.085×10^{11}	2.085×10^{11}
MnO ₂	422535211.3	422535211.3	9.288×10^{11}	9.288×10^{11}
ZnCl ₂	30181086.52	30181086.52	7.301×10^9	7.301×10^9
H ₂ O	301810865.2	301810865.2	1.174×10^{11}	1.174×10^{11}
Carbon	331991951.7	331991951.7	-5.924×10^{20}	-5.924×10^{20}
Starch	1086519115	1086519115	1.929×10^{11}	1.929×10^{11}
Wax	0	42253521.3	0	-6.714×10^9
MnSO ₄	422535211.3	422535211.3	7.081×10^{10}	7.081×10^{10}
Total			-5.924×10^{20}	-5.924×10^{20}

ECONOMIC EVALUATION

Table 3.1: EQUIPMENT COST ANALYSIS

Equipment unit	Marshall and Smith equation	Area m ²	Diameter M	Height m	Material for construction	Unit cost ₦
Furnace	$Pc_{\text{furnace}} = \frac{ms}{280} (101.3A^{0.65} \cdot Fc)$	9.9	--	--	Stainless steel	2.596×10^5
Extruder	$Pc = \frac{ms}{280} (101.9D^{1.066} H^{0.802} \cdot Fc)$	--	3.913	4.304	Stainless steel	8.123×10^5
Electrolyte mixer	Same as above	--	3.206	6.412	Carbon steel	9.042×10^5
Electrolyte cell	Same as above	--	5.537	5.814	Carbon steel	1.497×10^6
Cathode mixer	Same as above	--	4.699	5.873	Carbon steel	1.267×10^6
Starch mixer	Same as above	--	4.809	4.857	Carbon steel	1.115×10^6
Kneader	Same as above	--	4.892	4.647	Carbon steel	1.096×10^6
Total						6.95×10^6

Assuming the initial fixed investment for the plant is the total purchased cost equipment; the **initial fixed capital investment** (FCI) is equal to ₦ 6.95×10^6 .

Ms = numerical value for marshall and smith index (1100)

Table 3.2: Projected income and expenses statement for the year 2012 to 2015

DESCRIPTION	YEARS			
	2012.00	2013.00	2014.00	2015.00
Tones/yr	30000000.00	3428571.43	3857142.86	4285714.29
Capacity (%)	70.00	80.00	90.00	100.00
REVENUE	Amount in ₦			
Net sales	36843.64	42107.02	47470.39	52633.77
EXPENDITURE				
Raw material	137388.17	157015.05	176641.93	196268.81
Factory labour	44861.44	51270.22	5769.00	64087.77
Depreciation	20624.04	23570.33	26516.62	29462.91
Overhead	75797.85	86626.11	97454.38	108282.64
TOTAL	278671.50	318481.71	358291.93	398102.14
PROFIT				
Before tax	75797.85	86626.11	97454.38	108282.64
Tax	11369.68	12993.92	14618.16	16242.40
Net profit	64428.17	73632.20	82826.22	92040.25

CONCLUSION

The total production cost ₦ 6.386 x 10⁷ and a net profit of ₦9.471 x 10⁶ have revealed that the project is economically viable with a payback period of 3 years approximately

Appendix

Assumptions

1. Composition of dry cell electrolyte are 15% ZnCl₂ and 27% NH₄Cl in Water.
2. Thickness of the cylinder to be 0.60mm.
3. 45% cathode is electrolyte
4. 5% of Weight of Cathode is acetylene carbon
5. 15% by Weight of electrolyte is ZnCl₂ = 0.15Y
6. 85% of the electrolyte Y is poured into the cathode.
7. 27% by weight of electrolyte is ammonium chloride
8. 58% by weight of electrolyte is distilled water
9. 15% by weight of electrolyte is mixed with starch
10. Steel sheet of 0.05cm thickness
11. Density of stainless steel = 7.86g/cm³
12. Sleet size is 6.15cm by 3.48cm
13. 15% by Weight of the metal jacket is the metal top
14. Production Rate per Day = Production Rate.

Zinc Anode

The cylindrical shape size of A-20 dry cell has the following data:

Density of zinc (ρ_{zinc}) = 7.14 g/cm³

Height of the cylinder, $H_{\text{cylinder}} := 6.15\text{cm}$

Inner diameter of the cylinder, $D_i = 3.42\text{cm}$

Assuming the thickness of the cylinder to be = 0.6mm

The outer diameter of the cylinder, $D_0 = D_i + \text{thickness}$

$$D_0 = 0.035\text{m}$$

$$V_{\text{cylinder}} = \pi \left(\frac{D_0^2}{4} - \frac{D_i^2}{4} \right) H_{\text{cylinder}}$$

$$V_{\text{cylinder}} = 2\text{cm}^3$$

Mass of the zinc anode, $M_{\text{zinc}} = V_{\text{cylinder}} \cdot \rho_{\text{zinc}}$

$$M_{\text{zinc}} = 14.278 \text{ g/cell}$$

Manganese (IV) Oxide

1 mole of zinc reacts with 2 moles of MnO₂

65g/gmole of zinc reacts with 174g/gmole of MnO₂

Therefore, 14.25g of zinc will react with

$$\frac{14.28 \text{ g} \cdot 174 \frac{\text{g}}{\text{gmol}}}{65 \frac{\text{g}}{\text{gmol}}} = 38.226 \frac{\text{g}}{\text{cell}}$$

Cathode Components

The cathode mixture of the dry cell is presented in the table below.

Components	Weight%
MnO ₂	50
Electrolyte	45
Carbon	5
Total	100

50 w% of cathode MnO₂ = 38.23g

X = the total weight of the cathode (g)

Then, 0.5X = 38.23g

$$X = \frac{38.23}{0.5} = 76.46 \text{g}$$

Electrolyte

45% of cathode is electrolyte, therefore,

Mass of electrolyte in the cathode = 0.45 x 76.46g = 34.407 g/cell

Acetylene Carbon

5% weight of cathode is acetylene carbon (carbon)

Therefore, mass of carbon in the cathode = 0.05 x 76.46g = 3.823 g/cell

Electrolyte Components

The electrolyte of the dry cell consists of the components presented in the table below:

Components	Weight%
ZnCl ₂	15
NH ₄ Cl	27
H ₂ O	58
Total	100

Assuming that 85% of the electrolyte Y is poured into the cathode, then 0.85Y = 34.41g

$$\text{Electrolyte} = \frac{34.41 \frac{\text{g}}{\text{gmol}}}{0.85}$$

Y = 40.482 g/cell

Zinc Chloride (ZnCl₂)

15% by weight of electrolyte is ZnCl₂ = 0.15Y

$$0.15 \times 40.48 \text{g} = 6.072 \frac{\text{g}}{\text{cell}}$$

$$\text{ZnCl}_2 = 6.072 \frac{\text{g}}{\text{cell}}$$

Ammonium Chloride (NH₄Cl)

27% by weight of electrolyte is ammonium chloride

Therefore, mass of NH₄Cl in the electrolyte is

NH₄Cl = 0.27 Electrolyte

$$\text{NH}_4\text{Cl} = 10.93 \frac{\text{g}}{\text{cell}}$$

Distilled Water

58% by weight of electrolyte is distilled water

Mass of distilled water per cell is
 $H_2O = 0.5.8$ Electrolyte

$$H_2O = 23.48 \frac{\text{g}}{\text{cell}}$$

Electrolyte Starch – mix

Assuming 15% by weight of electrolyte is mixed with starch

0.15Y is mixed with starch

Starch = 0.15. Y

$$\text{Starch} = 6.072 \frac{\text{g}}{\text{cell}}$$

Steel Metal Jacket

Using steel sheet of 0.05cm thickness

$$\text{Density of steel, } \rho_{\text{steel}} = 7.86 \frac{\text{g}}{\text{cm}^3}$$

Using sheet size of 6.15cm by 3.48cm

The volume of the sheet, $V_{\text{sheet}} = 6.15\text{cm} \cdot 3.48\text{cm} \cdot 0.05\text{cm}$

$$V_{\text{sheet}} = 1.07\text{cm}^3$$

Assuming that the metal top is 05% by weight of the metal jacket, then mass of the metal top,

$$M_{\text{top}} = 0.05 \cdot 8.41 \frac{\text{g}}{\text{cell}}$$

$$M_{\text{top}} = 0.421 \frac{\text{g}}{\text{cell}}$$

Production Rate

$$\text{Production Rate} = \frac{3000000 \text{ tonne}}{\text{yr}}$$

$$\text{Production Rate} = 3 \times 10^9 \frac{\text{kg}}{\text{yr}}$$

Assuming 330 working days per year, that is, yr= 330. Day

$$\text{Production rate / day} = 8.214 \times 10^6 \frac{\text{kg}}{\text{day}}$$

Using a basis of 8 hours / day of production time

Production/hour = Production rate/day

$$= 3.422 \times 10^5 \frac{\text{kg}}{\text{hr}}$$

Estimation of total capital investment

I. Direct Cost

1. Purchased equipment cost (PEC) 15 -40% of FCI, (39% FCI)	₦ 2.711 x 10 ⁶
2. Installation, including insulation and painting 25 – 55% of PEC, (53% PEC)	₦ 1.437 x10 ⁶
3. Instrumentation and controls installed 6 – 30% of PEC, (35% PEC)	₦ 9.487 x 10 ⁵
4. Piping installed 10 – 80% of PEC, (75% PEC)	₦ 2.033 x 10 ⁶
5. Electrical installed 10 – 40% of PEC, (35% PEC)	₦ 9.487 x 10 ⁵
6. Buildings, process and auxiliary 10 – 70% of PEC, (65%PEC)	₦ 1.762 x 10 ⁶
7. Service facilities and yard improvements	₦ 1.897 x 10 ⁶

40 – 100% of PEC, (70%PEC)	
8. Land	₦ 1.355 x 10 ⁵
1 – 2% of FCI or 4 – 8% of PEC, (5%PEC)	
TOTAL	₦ 1.187 x 10 ⁷
II. Indirect cost	
These are expenses which are not directly involved with material and labour of actual installation of complete facility. They are 15 – 30% FCI	
1. Engineering and supervision	₦ 2.968 x 10 ⁶
5 – 30% of direct cost, (25%)	
2. Construction expense and contractor's fee	
30 -60% of direct cost, (55%)	₦6.53 x 10 ⁶
3. Contingency	
5-15% of direct cost (13%)	₦1.543 x 10 ⁶
TOTAL	₦1.104 x 10 ⁷
III. Fixed Capital Investment	
Fixed CI = Direct Cost + Indirect Cost	₦2.291 x 10 ⁷
IV. Working Capital,	
11-20% of fixed capital investment (11%)	₦2.521 x 10 ⁶
V. Total Capital Investment (TCI)	
Total CI = Fixed CI + Working C	₦2.544 x 10 ⁷
Estimation of Total Product Cost	
I. Manufacturing Cost = Direct production + Fixed charges + Plant overhead cost	
A. Fixed Charges	
10-20% of total product cost	
(i) Depreciation	
13% of FCI for machinery and equipment and 2-3% of building value for buildings.	
Depreciation = 13%. Fixed CI + 3% Build	₦3.032 x 10 ⁶
(ii). Local Taxes	
1-4% of fixed capital investment (3%)	₦6.874 x 10 ⁵
(iii).Insurance	
0.4-1% of fixed capital investment (0.75%)	₦1.719 x 10 ⁵
(iv). Rent	
8-12% of value of fixed capital investment 10%	₦2.291 x 10 ⁶
Total	₦6.182 x 10 ⁶
Fixed capital investment = 15% TPC	₦4.12 x 10 ⁷
B. Direct Production Cost:	
i. Raw Materials	
10-50% of total product cost (49%)	₦2.02 x 10 ⁷
ii. Operating Labour (OL)	
10-20% of total product cost (16%)	₦6.595 x 10 ⁶
iii. Direct Supervisory and Clerical Labour (DS & CL)	
10-25% of OL (25%)	₦1.649 x 10 ⁶
iv. Utilities	
10-20% of total product cost (18%)	₦7.419 x 10 ⁶
v. Maintenance and repairs (M & R)	
2-10% of fixed capital investment (7%)	₦1.604 x 10 ⁶
vi. Operating Supplies	
10-20% of M & R or 0.5-1% of FCI (18%M)	₦2.887 x 10 ⁵
vii. Patent and Royalties	
0-6% of total product cost (6%)	₦2.473 x 10 ⁶
Total	₦4.154 x 10 ⁷
C. Plant Overhead Costs	
50-70% of operating labour, supervision, and maintenance or 5-15% of total product cost; includes for the following: general plant upkeep and overhead payroll overhead, packaging, medical, safety and protection, restaurants, salvage, laboratories, and storage facilities.	
Considering the plant overhead cost to be 55% of OL, DS & CL and M & R	₦5.416 x 10 ⁶
Manufacture cost = Direct production cost + Fixed charges + Plant overhead cost	₦5.314 x 10 ⁷

II. General Expenses

A. Administrative costs

2-6% of total product cost (6%) ₦2.473 x 10⁶

B. Distribution and Selling Costs

2-20% of total product cost (17%.) ₦7.007 x 10⁶

C. Research and Development Costs

3% of total product cost ₦1.236 x 10⁶

Total ₦1.072 x 10⁷

III. Total Production Cost

Manufacture Cost + General Expenses ₦6.386 x 10⁷

IV. Gross Earnings/Income

Selling Price = ₦300/tonne

$$\text{Quantity} = 3 \times 10^9 \frac{\text{Kg}}{\text{yr}}$$

No of working days = 331 day

Total income ₦7.5 x 10⁷

Gross income

Total income – Total Product Cost ₦1.114 x 10⁷

Tax rate

15% of Gross income ₦16.71 x 10⁶

Net profit ₦9.471 x 10⁶

Rate of Return:

$$\text{ROR} = \frac{\text{Netprofit}}{\text{Total} - \text{CI}} 100\% \qquad \text{ROR} = 37.236\%$$

Pay Back Period:

$$\text{PBP} = \frac{1}{\text{ROR}} \text{ yr} \qquad = 2.686\text{yrs}$$

= 3yrs

Cash Flow

Cash Flow = Total income – T prod C ₦1.114 x 10⁷

Net Present Worth

$$\text{NPW} = \sum_{i=1}^n \frac{\text{Cash} - \text{Flow}}{(1+r)^n}$$

r = ROR; n = 1

Therefore:

$$\text{NPW} = \sum_{i=1}^n \frac{\text{Cash} - \text{Flow}}{(1+r)^n} \qquad \qquad \qquad \text{₦8.119 x 10⁶}$$

Discounted Cash Flow Rate or Return

$$\text{DCF} = \sum_{i=1}^n \frac{\text{Cash} - \text{Flow}}{(1+r)^n} = 0$$

r = 45% n := 65 DCFRR = 45%

$$\text{DCF} = \sum_{i=1}^n \frac{\text{Cash} - \text{Flow}}{(1+r)^n} \qquad \qquad \qquad \text{DCF} = 0$$

Return on Investment

ROI = 95.958%

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