

CHAPTER NO. IV

DATA PRESENTATION AND ANALYSIS.

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**TABLE NO: 1**

Name of the Factory: Shree V.S.S.K. Ltd., Junnar/Ambegaon

Statement showing the total cost of production in 1985-86.

No.	Particulars	Rs. In Lac	Rs. /bag	Rs. /Ton
1)	Purchase Tax	13.77	16.02	16.27
2)	Cane Harresting and Transport	61.51	71.54	72.64
3)	Other Incidental Exp.	4.04	4.71	4.78
4)	Store Consumed	41.32	48.06	48.79
5)	Salary and Wages	27.55	32.05	32.04
6)	Other Overhead	3.92	4.56	4.63
7)	Interest on Block Capital	79.18	92.08	93.51
8)	Interest on Working Capital	19.61	22.82	23.17
9)	Bank commission	0.15	0.18	0.18
10)	Salary of Managing Director	0.26	0.31	0.31
11)	Travelling Exp.	1.78	2.08	2.11
12)	Rent, Rate, Taxes	0.22	0.26	0.26
13)	Postage, Telegram & Telephone	0.56	0.65	0.66
14)	Printing and Stationary	1.85	2.66	2.20
15)	Audit Fee	0.26	0.31	0.31
16)	Other Exp.	12.24	14.24	14.46
17)	<u>Depreciation:</u>			
	i) On productive Assets	96.88	112.67	114.40
	ii) On Non-Productive Assets	11.18	13.00	31.21
		376.28	437.71	444.43

TABLE NO: 2

Name of Factory:

Statement showing the total cost of production in 1986-87

No.	Particulars	Rs. In Lac	Rs. /bag	Rs. /Ton
1)	Purchase Tax	10.88	16.60	16.25
2)	Cane Harvesting and Transport	37.10	56.56	55.38
3)	Other Incidental Exp.	1.48	2.27	2.22
4)	Store Consumed	27.00	41.17	40.31
5)	Salary and Wages	25.85	39.40	38.58
6)	Other Overhead	2.65	4.04	3.95
7)	Interest on Block Capital	77.14	107.59	115.13
8)	Interest on Working Capital	18.44	28.11	27.52
9)	Bank Commission	.13	0.21	0.20
10)	Salary of Managing Director	.36	0.55	0.54
11)	Travelling Exp.	1.15	1.75	1.72
12)	Rent Rate & Taxes	.21	0.32	0.32
13)	Postage Telegram & Phone	.46	0.71	0.70
14)	Printing & Stationary	1.34	2.66	2.01
15)	Audit Fee	.18	0.29	0.28
16)	Other Exp.	12.33	18.81	18.41
17)	<u>Depreciation</u>			
	i) On Productive Assets	83.60	127.44	124.77
	ii) On Non-Productive Assets	10.36	15.80	15.46
		310.66	473.68	463.75

As compared to the table No. 1 and Table No. 2 which given the statement of the cost of production during the year 1985-86 and 1986-87.

The detail comparison on the certain items of table No One and two Sr.No. 2 which have shown the variations are as follow:

**SR.NO.2 CANE HARVESTING AND TRANSPORT:**

It is compared that during the year 1985-86 the total cost of cane harvesting and Transport was Rs. 61.51 (Lac) while in 1986-87 it come down to Rs. 37.11 (Lac). The per bag cost was reduced from Rs. 71.54 to Rs 56.56 and the per Ton cost was reduced from Rs. 72.64 to Rs. 55.38.

The cost reduction works out that  $(61.51 - 37.11) = 24.40$  (Lac) and per bag reduction is  $(71.54-56.56) = \text{Rs. } 34.98$  and per ton is  $(72.64-55.38) = 17.26$

**SR.NO.3 OTHER INCIDENTAL EXP:**

The above table shows the difference of other Incidental Exp.

In 1985-86 the other incidental exp was Rs. 4.04 (Lac) while in 1986-87 it was reduced upto Rs. 1.48 Lac.

The per bag other incidental exp. was reduced from (1985-86) Rs. 4.71 to Rs. 1986-87 2.27 and per ton exp. in 1985-86 Rs.4=78 while it is redced upto Rs. 2.22 in 1986-87.

**SR.NO.5 SALARY AND WAGES**

In the statement No. 1 and 2 the comparative study of the year 1985-86 and 1986-87. The item No.5 shows the following position of salary and wages:

In the year 1985-86 the total salary and wages exp. was Rs. 27.3 (Lac) while it is reduced in 1986-87 upto Rs. 25.85. In 1985-86 The per bag salary and wages exp. was Rs. 32.05 and in 1986-87 it was increased upto Rs. 39.40. In 1985-86 the per ton salary and wages exp. Rs. 32.04 and it was increase in 1986-87 upto Rs. 38.58.

**SR. NO.6 INTEREST ON BLOCK CAPITAL**

The comparative statement No. 1 and 2 shows the position on Interest on Block capital are as follow:

In the year 1985-86. The Interest on capital was Rs. 79.18 Lac while it was reduced in 1986-87 upto Rs. 77.14 (Lac).

**SR.NO.12 TRAVELLING EXPENSES**

As shown in the above table the Travelling expenses was Rs. 1.78 (Lac) in 1985-86 While it was reduced upto Rs.1.15 (Lac) in 1986-87.

The per bag Bag Travelling Exp. was Rs. 2.08 in 1985-86 and it was reduced upto Rs. 1.75 in 1986-87. The per Ton Travelling exp was Rs. 2.11 in 1985-86 while it was reduced upto Rs. 1.72 in 1986-87.

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**TABLE NO.3**

Name of Factory: S.V.S.S.K.Ltd., Junnar/Ambegaon

Statement showing the total cost of production in 1988-89

No.	Particulars	Rs. In Lac	Rs. /bag	Rs. /Ton
1)	Cane Harvesting and Transport	85.00	44.68	50.22
2)	Cane Commission	8.50	4.46	5.02
3)	Cane Feeding and other Exp.	12.50	6.57	7.38
4)	Salary and Wages	33.00	17.34	19.49
5)	Store Consumption	55.00	28.91	32.49
6)	Other MFg Exp.	25.00	13.14	14.77
	<u>Administrative Exp.</u>			
7)	Interest	90.00	47.31	53.17
8)	Depreciation	85.00	44.68	50.22
9)	Other Adm.Exp.	30.00	15.77	17.22
10)	Provision of Bonus	2.75	1.44	1.62
11)	Audit Fee and Education Fund	1.00	0.52	.59
12)	D.S.T.	3.00	1.57	1.77
13)	Provision for Loss	25.00	13.44	14.77
	Total	455.75	238.93	269.23

In the above statement of 1988-89 during the period the researcher actually visited to the factory and the position of that period are as follow:

Item No.1 Cane Harvesting and Transport

During the year 1988-89 the total cane harvesting and

Transport expenses was Rs. 85.00 Lacs for the same period the per bag Cane harvesting and Transport exp. was Rs. 44.68 Lacs and per Ton was Rs. 50.22.

Item No.4 Salary and Wages

In the year 1988-89 the total salary and wages exp. was Rs. 33.00 lacs. In that period the per bag salary and wages exp. was Rs. 28.91 and per ton was Rs. 32.49.

ItemNo.7 Interest

In the year 1988-89 the factory has paid interest of Rs. 90.00 (Lac). The per bag interest was Rs. 47.31 and per Ton was Rs. 53.17.

Item No.8 Depreciation

During the year 1988-89 Factory paid total depreciation of Rs. 85.00 (Lacs) per ton and per bag depreciation cost was respectively Rs. 50.22 and Rs. 44.68.

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**TABLE NO.4**

Name of the Factory: Shree V.S.S.K.Ltd., Junnar/Ambegaon.

Statement showing the variation of cane crushed, sugar Bag production and Recovery during the year 1985-86 1986-87 and 1988-89.

No.	Particulars	1985-86	1986-87	1988-89
1)	Cane crushed (M.T.)	84687	67005	169240
2)	Sugar Bag's Produced	85986	65600	190205
3)	Recovery%	10.16	9.83	11.25%

Detailed comments regarding the working of the organisation observed as a part of the study during the period Oct., 1988 to July, 1989.

In the observation the increasing in cost as well as itemwise variation have been mention.

As per above statement:

**ITEM NO.1 CANE CRUSHED**

In the year 1985-86 the factory has crushed 84687.000 M.T. sugarcane while it was reduced in 1986-87 upto 67005.000 M.T. and during the year 88-89 it was increased upto 1,69,240.000 (M.T.).

ITEM NO.2 SUGAR BAG PRODUCTION

During the year 1985-86. The factory has produced 85986 Sugarbag whileusing the year 1986-87 it was reduced upto 65000 and in 1988-89 it was gon up upto 1,90,205 Bag.

ITEM NO.3 RECOVERY

In the year 1985-86 the recovery was 10.16% while in 1986-87 i was reduced upto 9.83% and in 1988-89 it was increased upto 11.25%.

TABLE NO.5:

Name of the Factory: Shree V.S.S.K.Ltd., Junnar/Ambegaon.

The statement showing the comparision of Total cost of production During the year 1985-86, 1986-87 and 1988-89.

No.	Particulars	1985-86	1986-87	1988-89
1)	Total Exp. (Rs. in Lac)	376.28	310.66	455.75
2)	PER BAG (Rs.)	437.71	473.68	238.93
3)	PER TON (Rs.)	444.43	463.75	269.23

Detailed comments on these statements are as follow:

Item No. 1) Total Exp:

During the year 1985-86 the total exp. was Rs. 376.28

lac. It was reduced upto 310.66 in 1986-87 and it was increased in 1988-89 upto Rs. 455.75 (Lac).

Item No. 2) Per Bag Cost

In 1985-86 the per bag cost was Rs. 437-71 in the year 1986-87 it was increase upto Rs. 473-68 and in the year 1988-89 it was reduced upto Rs. 238-93.

Item No. 3) Per Ton Cost

In 1985-86 per Ton cost was Rs. 444.43. It was increase upto Rs. 463.75 in 1986-87 and it was reduced upto Rs. 269.23 in 1988-89.

**CONDITION DURING THE YEAR 1987-88**

During the year 1987-88 there was no crushing in the factory because of the Lack of sugarcane in area of operation for the information of that year was no available for comparative study.

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TABLE NO.6

Statement showing the Working Glance for the year 1985-86, 1986-87, 1988-89.

No.	Particulars	1985-86	1986-87	1988-89
1)	Crushing Capacity (M.T.)	1250	1250	1250
		TCD	TCD	TCD
2)	Date of Start Crushing	29/10/85	17/11/86	30/10/88
3)	Date of Finished Crushing	07/04/86	10/04/87	13/04/89
4)	Gross Season Day's	161	145	163
5)	Recovery%	10.16%	9.83%	11.25%
6)	Cane Crushed (M.T.)	84731	67005	169240
7)	Sugar Bags Produced	85986	65600	190205
8)	Price Paid Per Ton (Rs.)	230	235	250

During the overall looking of the organisation for the period from 1985-86 to 1988-89. The crushing capacity of the factory was remain constant i.e. 1250 M.T. per day.

During the year 1985-86 the factorie's gorss crushing day's was 161 that was reduced upto 145 days in the year 1986-87 and in the year 1988-89 the gross season day's was 163.

Price paid per Ton:

In 1985-86 the factory paid Rs. 230/- per ton and in 1986-87 it was increased upto Rs. 236/- per ton and Rs. 250 per ton in 1988-89.

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**TABLE NO. 7**

Name of the Factory: Shree V.S.S.K.Ltd. Junnar/Ambegaon.

Statement showing cost of by-product. During the year 1985-86  
1986-87 and 1988-89.

No.	Particulars	1985-86 Rs.	1986-87 Rs.	1988-89 Rs.
1)	Molasses	148330	120264	150129
2)	Bagass	NIL	NIL	119167
3)	Pressmud	12151	6218	15797

1) Molasses:

During the year 1985-86 the factory has sold molasses of Rs.1,48,330/- and it was reduced upto Rs.1,20,264/- and it was increased upto Rs.1,50,129/- in the year 1988-89.

2) Bagass:

During the year 1985-86 and 1986-87 the factory has not sold bagass but in the year 1988-89 it was sold of Rs.1,19,167/-.

3) Pressmud:

In 1985-86 the factory has sold pressmud of Rs.12,151/- it was become upto Rs.6,218/- in 1986-87 and it was increase upto Rs.15,797/- in 1988-89.

**TABLE NO. 8**

Name of the Factory: Shree V.S.S.K.Ltd., Junnar/Ambegaon.

Statement showing the Net Loss of the factory during the year 1985-86, 1986-87 and 1988-89.

No.	Particulars	1985-86	1986-87	1988-89
1)	Net Loss	19083185/-	15914282/-	8570904/-

As per shown that figure the actual loss during the year 1985-86 was Rs.1,90,83,185/- it was reduce in the year 1986-87 upto Rs.1,59,14,282/- and it was also decrease upto Rs.85,70,904/- in the year 1988-89.

**TABLE NO. 9**

Name of the Factory: Shree V.S.S.K.Ltd. Junnar/Ambegaon.

Statement showing te comparision of Total production and total expenses during the year 1986-87 and 1988-89.

Particulars	1986-87	1988-89
Total Production (Rs. in Lac)	295.28	982.09
Less Total Exp.	310.66	238.93
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	- 15.38	+ 743.06
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<u>PER TON:</u>		
Production (Rs.)	440.68	580.08
Less Per Ton Exp.	444.43	269.23
	-----	-----
	- 3.75	+ 310.85
	-----	-----
<u>PER BAG:</u>		
Production (Rs.)	450.12	516.33
Less Per bag Exp.	473.68	238.93
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	- 23.56	+ 277.40
	=====	=====

As the table No.9 shows the actual production during the year 1986-87 and 1988-89 and actual cost during the year.



TOTAL PRODUCTION :

In the year 1986-87 the total production was Rs.295.28 Lacs at the same time the total expenses was Rs.310.66 lacs in that statement the actual exp. was more then the total production upto Rs.15.38 lacs while comparing the year 1988-89 the position was total production Rs.982.09 lac and total exp. was Rs.238.93 lacs.

PER TON PRODUCTION AND COST:

In the year 1986-87 tota per ton production was Rs.440.68 at the same time total per ton exp. was 444.43 that was more than the actual production. In 1988-89 the total per ton production was Rs.580.08 and per ton cost was Rs.269.23.

PER BAG PRODUCTION & COST:

In the year 1987-87 per bag production was Rs.450.12 and per ag exp. was Rs.47.68 that was more to actual production and 198889 actua production was Rs.516.33 and per bag exp. was 238.93.

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