

CHAPTER - IV

PRESENTATION OF DATA

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PRESENTATION OF DATA

In this Chapter, the cost accounting documents collected from the organizations under study have been presented. Similarly, these documents and the information provided therein has been scrutinized and thoroughly analysed with the objective of drawing certain inferences, which are described in the next Chapter.

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Statement-1

SHRI SHAHU CHHATRAPATI MILLS LTD., KOLHAPUR

Statement showing the cost of water-treated/consumed
during the year ending 31st March 1990

Sr. No.	Particulars	Quantity consumed	Rate Rs./unit	Amount in Rs.	Cost/unit KLit.
1.	(a) Water Royalty	-	-	-	-
	(b) Own borewell Water (KLs)	110591.422	-	-	-
2.	Chemicals	-	-	-	--
3.	Purchased water (KLs)	19275.000	5.9618	114913	0.8849
4.	Stores	-	-	10621	0.0818
5.	Power (kWh)	33807	1.3311	45020	0.3467
6.	Salaries and Wages	-	-	-	-
7.	Repairs and maintenance	-	-	13155	0.1013
8.	Mill Overheads	-	-	3024	0.0232
9.	Depreciation	-	-	2363	0.0132
10.		129866.422	-	189096	1.4561
11.	less: Credit, if any	-	-	-	--
12.	Net Total consumption	129866.422	-	189096	1.4561

Sr. No.	Department	Production	kgs.	Litres	Amount in Rs.
1.	Bleaching	750118	76.29	57227356	86163
2.	Dyeing	144232	48.00	6923136	10424
3.	Back-filling	89265	5.00	446325	672
4.	Mangle finish	161188	5.00	805940	1213
5.	7 Bowl-calender	1051906	0.50	525953	792
6.	Cotton dyeing	27000	60.00	1620000	2439
7.	Yarn dyeing and bld.	250	50.00	12500	19
8.	Sizing	977416	5.00	4887080	7358
9.	Boiler house	Actual	-	13758695	20715
10.	Humidification	Actual	-	25921920	39029
11.	Others	-	-	17737520	20272
	Total:-	-	-	129866422	189096

Statement-2

SHRI SHAHU CHHATRAPATI MILLS LTD., KOLHAPUR

Statement showing the cost of steam raised/
consumed during the year 31st March 1990

Sr. No.	Particulars	Quantity consumed	Rate Rs./unit	Amount in Rs.	Cost/tonne of steam
1.	Water (KLs)	13758.695	1.4561	20715	1.4561
2.	Fuel-Coal (MTs)	4054.600	946.46	3837530	278.9167
	Electricity (kWh)	36972	13311	49235	3.5785
3.	Other direct expenses such as boiler inspection fees, etc.	-	-	1175	0.0854
4.	Consumable stores	-	-	95334	6.9290
5.	Salaries and wages	-	-	310287	22.5521
6.	Repairs & maintenance	-	-	60980	4.4320
7.	Mills overheads	-	-	107133	7.7866
8.	Depreciation	-	-	9650	0.7014
		13758.695	-	4492039	326.4873
9.	<u>less:</u> Coal ash sale	-	-	471579	34.2750
	Net Total	13758.695	-	4020460	292.2123

STEAM CONSUMED

Sr. No.	Steam consumed	Machine shifts	Normal kgs/hour	Kgs steam	Amount in Rs.
1.	Bleaching	1535	225.14	2764692	807877
2.	Dyeing	1430	25.00	286000	83572
3.	Drying range	232	800.00	1484800	433876
4.	Hot air stenter	551	700.00	3085600	901650
5.	Back-filling	87	200.00	139200	40676
6.	Cotton Dyeing	27000	5.00	135000	39449
7.	Felt calender	23	100.00	18400	5377
8.	7-bowl calender	510	100.00	408000	119223
9.	Sizing	2320.81	153.12	2842993	830758
10.	Humidification	Actual	-	2592510	757564
11.	Yarn Dyeing & Bld.	250	6.00	1500	438
		-	-	13758.695	4020460

Statement-3

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the cost of power generated/purchased
and consumed during the year ending 31st March 1990

Number of units generated	:	nil
Number of units purchased (kWh)	:	8373550
Consumed in the powerhouse including other losses	:	nil
Net units consumed by other Departments (kWh)	:	8373550

Sr. No.	Particulars	Quantity in kWh	Rate/ kWh	Amount in Rs.	Cost/kWh purchased
1.	a. Steam purchased (as per Annex.II)	-	-	-	-
	b. Other materials, if any (to be specified)	-	-	-	-
2.	Consumable stores	-	-	56922	0.0068
3.	Other direct charges (such as elec.duty)	-	-	-	-
4.	Salaries and wages	-	-	427700	0.0510
5.	Repairs and maintenance	-	-	20	-
6.	Mill overheads	-	-	259701	0.0310
7.	Depreciation	-	-	143665	0.0172
	Total:	-	-	888008	0.1060
8.	less: Credit for supply to other units of the company	-	-	-	-
10.	Net cost of the power generated	-	-	-	--
11.	Purchased Power	8373550	-	10258321	1.2251
	Total:	-	-	11146329	1.3311

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Statement-3 (1990) (contd.)

Sr. No.	Consuming Department	No. of units (kWh)	Amount in Rs.
1.	Mixing and Blowroom	366635	488239
2.	Carding	440392	586460
3.	Drawing	158898	211601
4.	Can-fed Inter	225248	299957
5.	Ring-frame	2411187	3210921
6.	Doubling	6201	8258
7.	Winding	213564	284398
8.	Colour winding	-	-
9.	Warping	28630	38126
10.	Sizing	63159	84107
11.	Beaming	7476	9956
12.	Weaving : (a) Ordinary	1331286	1772842
	(b) Automatic	772372	1028550
13.	Pirm Winding	95538	127226
14.	Shearing and cropping	116764	155492
15.	Cotton Dyeing	281	373
16.	Dyeing	17173	22869
17.	Bleaching	194391	258866
18.	Drying range	24193	32217
19.	7-bowl calender	115883	154318
20.	Felt calender	246	328
21.	Hot-air stenter	231465	308237
22.	Back-filling	4547	6055
23.	Folding	17670	23530
24.	Baling	13857	18453
25.	Reeling	5288	7042
26.	Boiler-house	36972	49235
27.	Humidification	1264270	1683599
28.	Water supply	33807	45020
29.	General A.O.H.	47031	62630
30.	Mills Overheads	129126	167424
	Total:	8373550	11146329

Statement-3

Statement showing the cost of humidification during
the year ending 31st March 1990

Sr. No.	Particulars	Quantity consumed	Rate Rs/unit	Amount in Rs.	Cost/unit kgs.
1.	Wages and salaries			254691	0.0982
2.	Stores			230455	0.0889
3.	Repairs and maintenance			38663	0.0149
4.	Power (kWh)	1264270	1.3316	1683599	0.6494
5.	Water (KLits)	29591.920	1.4561	39029	0.0146
6.	Steam (MTs)	2592.510	292.2123	757564	0.2922
7.	Mill Overheads			31325	0.0120
8.	Depreciation			65742	0.0254
	Allocated to	2592.510		3101068	1.1961

Sr. No.	Particulars	Standard steam required per hour (kgs)	Total hours steam required	Total steam required in kgs.	Amount in Rs.
1.	Mixing & Blowroom	600	2007	1204200	1440421
2.	Carding	225	28	71420	8541
3.	Drying	10	1532	15320	18325
4.	Can-fed Inter	15	1838	27570	32978
5.	Ring-frame	200	332	66400	79425
6.	<u>Loom Shed</u>				
	a. Ordinary	240	3690	742826	888542
	b. Automatic	360	1752	529054	632836
				2592510	3101068

STATEMENT-4

SRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the quantity and value of total cotton/marmade fibre issued for consumption mixing-wise and corresponding period for the year ending 31st March 1990

	20S			28S			30S			TOTAL		
	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.
1. AK 235 and AK H-4	520443	17.87	9297933	432096	18.02	7785662	-	-	-	952539	17.93	17083595
2. AHH 468 1007	41536	17.08	709558	405004	19.12	7743491	10947	19.38	212174	457487	18.94	8665223
3. Y-1/Jyoti	285201	17.75	5063680	135901	17.75	2411922	176	19.62	3453	421278	17.75	7479055
4. L.R.A.	-	-	-	286755	19.76	5665274	3881	19.93	64220	289976	19.76	5729494
5. NHH-H4	-	-	-	125462	20.29	2545156	8985	21.11	189634	134447	20.34	2734790
6. J-34	71556	17.66	1253438	205665	18.20	3743839	-	-	-	277221	18.06	5007322
7. Shankar-4	-	-	-	8122	21.02	170755	-	-	-	8122	21.02	170755
8. CO-2	9542	17.12	163361	-	-	-	-	-	-	9542	17.12	163361
9. Laxmi	8306	17.60	146203	12302	20.05	246646	4308	20.05	86378	24916	19.23	47922
10. V-797	124605	16.86	210045	9240	16.89	156067	-	-	-	133845	16.86	2256512
11. H-4	8199	18.07	148172	8310	19.94	165716	-	-	-	16509	19.01	313888
12. Jaydhar	8789	17.03	149652	-	-	-	-	-	-	8789	17.03	149652
13. DHY-286	-	-	-	174	19.56	3403	1046	19.55	20454	1220	19.55	23857
14. Total	1078177	17.66	19042442	1629031	18.81	30637981	28683	20.09	576313	2735891	18.37	50256736
15. Purchased Waste	-	-	-	-	-	-	-	-	-	-	-	-
16. Own waste same mixing	65679	17.66	1159946	90146	18.31	1695290	1309	20.16	26395	157134	18.34	2881631

Statement-4 (contd.)

	20S			28S			30S			TOTAL		
	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.
17. Own waste higher mixing	-	-	-	-	-	-	-	-	-	-	-	-
Transfer	-61900	18.85	+1166685	-61900 +3775	18.85-11166685 20.25 +76461		-3775	20.25	-76461	-	-	-
Total	1205756	17.72	21369073	1661052	18.81	31748047	27217	20.07	526247	2893025	18.37	53138367
less: Iron hoops sale	-	-	67900	-	-	93539	-	-	1477	-	-	-162916
Net Cotton Cost	1205756	17.67	21301173	1661052	18.75	31149508	26217	20.02	524770	2893025	18.31	529755451
Issued to 28S	-	-	-	1568764	18.75	29418842	-	-	-	-	-	-
28S col.	-	-	-	92288	18.75	1730666	-	-	-	-	-	-

STATEMENT-5

SHRI SHAHU CHHARAPATI MILLS LIMITED, KOLHAPUR

Statement showing input wastage and output in each processing cost center upto yarn stage
for carded and combed yarn production for the year ending 31st March 1990

Particulars	20S		28S		28S Colour		30S		TOTAL	
1.	%-age	kg.	%-age	kg.	%-age	kg.	%-age	kg.	%-age	kg.
	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
(I) BLOW ROOM										
1. Opening stock	-	4906	-	5269	-	3871	-	221	-	14267
2. add: Total cotton issued (Stt-4)	-	1205756	-	1568764	-	92288	-	26217	-	2893025
3. Total:	-	121662	-	1574033	-	96159	-	26438	-	2907292
4. less: Closing Stock	-	1388	-	8463	-	2746	-	-	-	12597
5. Net Consumption	-	1209274	-	1565570	-	93413	-	26438	-	2894695
6. Lap production	92.14	1114272	92.82	1453105	88.28	82465	92.71	24510	92.39	2674352
7. Waste-collected	2.45	29647	2.18	34145	3.00	2807	2.29	605	2.32	67204
Saleable waste	4.69	56713	4.20	65750	5.67	5299	4.50	1190	4.45	128952
Dust	-	-	-	-	-	-	-	-	-	-
Usable waste	-	-	-	-	-	-	-	-	-	-
8. Balance invisible	0.72	8642	0.80	12570	30.5	2842	0.50	133	0.84	24187
(II) CARDING										
1. Opening stock in process	-	1180	-	1770	-	289	-	-	-	3239
2. add: Lap produced	-	114272	-	1453105	-	82465	-	24510	-	2674352
3. Total:	-	1115452	-	1454875	-	82754	-	24510	-	2677571
4. less: Closing stock in process	-	1349	-	2088	-	-	-	46	-	3843

Statement-5 (contd.)

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
5. Net consumption	92.36	1028911	92.87	1349237	89.53	74092	93.28	22820	92.56	2475140	
6. Waste-collected											
Saleable	4.52	50359	4.12	59869	6.31	5221	3.88	949	4.35	116378	
Dust	1.19	13205	1.04	15099	1.69	1400	0.97	237	1.12	29941	
Usable waste	1.68	18667	1.68	24412	1.32	1094	1.69	413	1.67	44586	
7. Balance invisible loss	0.25	2881	0.29	4190	1.15	947	0.18	45	0.30	8063	
(III) DRAWING											
1. Opening stock in process	-	4412	-	5886	-	173	-	72	-	10543	
2. add: Sliver received	-	1028991	-	1349237	-	74092	-	22820	-	2475140	
3. Total:	-	1033403	-	1355123	-	74265	-	22892	-	2485683	
4. Less: Closing stock in process	-	3975	-	6218	-	-	-	179	-	10372	
5. Net consumed	-	1029428	-	1348905	-	79265	-	22713	-	247534	
6. Sliver drawn	99.15	1020710	99.15	1337504	98.71	73310	99.15	22520	99.14	2454044	
7. Waste: Usable	0.85	8718	0.85	11403	1.29	955	0.85	193	0.86	21267	
(saleable nil)											
(IV) INTER											
1. Opening stock in process	-	5196	-	9049	-	259	-	231	-	14735	
2. add: Received from Drawframe	-	1020710	-	1337504	-	73310	-	22520	-	2454044	
3. Total:	-	1205966	-	1346553	-	73569	-	22751	-	2468779	
4. Closing stock in process	-	3715	-	9753	-	66	-	314	-	13848	
5. Net consumed	-	10221911	-	1336800	-	73503	-	22437	-	2454931	
6. Transferred to Ring Frame	99.46	1016652	99.46	1379578	99.06	72810	99.48	22320	99.45	2441360	

Statement-5 (contd.)

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
7. Waste collection : Saleable	0.18	1822	0.18	2360	0.19	138	0.16	35	0.17	4355	
Usable	0.36	3717	0.36	4862	0.75	555	0.36	82	0.38	9216	
(V) RING-FRAME											
1. Opening stock in process	-	290	-	458	-	4	-	18	-	770	
2. add: Receipt from Inter	-	1016652	-	1329578	-	72810	-	22320	-	2441360	
3. Total:	-	1016942	-	1330036	-	72814	-	22338	-	2442130	
4. less: Closing stock	-	282	-	634	-	2	-	6	-	924	
5. Net consumed	-	1016660	-	1329402	-	72812	-	22332	-	2441206	
6. Waste collected: Saleable	1.04	10556	1.03	13627	1.13	824	0.93	208	1.03	25215	
Usable	3.40	35498	3.41	45308	3.37	2457	2.73	609	3.40	82972	
7. Production of yarn	95.56	971506	95.56	1270467	95.50	69531	96.34	21515	95.57	2333019	

STATEMENT-5 (contd.)
SHRI SHAHJ CHHATRAPATI MILLS LIMITED, KOLHAPUR

Particulars	20S	28S	28S Colour	30S	TOTAL
(VI) (A) Total Waste (from carded yarn produced)					
a. Total cotton issued (as per Annexure-IV)	1205756	1568764	92288	26217	2893025
b. less: Total Yarn Spun	971509	1270467	69531	21515	2333019
c. Balance	234250	298297	22757	4702	560006
d. Adjustment of opening and closing (+/-) cotton/manmade fibre in process	+5275	-4724	+1782	-3	-2330
e. Total Waste	239525	293573	24539	4699	562336
f. 'e' as % on 'b'	24.65	23.11	35.19	21.84	24.10
(B) Total Waste (from combed yarn produced)	-	-	-	-	--
(VII) BREAK-UP OF WASTE COLLECTION					
a. Visible					
1. (a) Saleable	92384	109981	8990	1797	213152
(b) Dust	69918	80849	6699	1427	158893
2. Useable	65700	85983	5061	1297	158041
3. Total Visible	228002	276813	20750	4521	530086
b. Invisible	11523	16760	3789	178	32250
c. Total Waste	239525	293573	24539	4699	562336
d. 'b' as % on 'c'	4.81	5.71	15.44	3.79	5.74
e. (b) as % on (2a-3a(2))	6.10	5.47	7.53	5.73	5.80

STATEMENT-5A

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the input wastage and output in the spinning department
production for the year ending 31st March 1990

Particulars	20S		28S		28S Colour		30S		TOTAL	
	%-age	kgs.	%-age	kgs.	%-age	kgs.	%-age	kgs.	%-age	kgs.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
(a) Opening stock in process (in all Departments)	-	15984	-	22432	-	4569	-	542	-	43554
(b) add: Total cotton issued (as per annexure IV)	-	1205758	-	1568764	-	92288	-	26217	-	2893025
(c) Total:	-	1221740	-	1591196	-	96884	-	26759	-	2836574
(d) less: Closing work in process	-	10709	-	27156	-	2814	-	545	-	41224
(e) Consumption	-	1211031	-	1564040	-	94070	-	26214	-	2895355
2. WASTE										
(A) Reusable waste collected from										
1. Blowroom	-	-	-	-	-	-	-	-	-	-
2. Carding	1.68	18667	1.68	24412	1.32	1094	1.69	413	1.67	44586
3. Combing	-	-	-	-	-	-	-	-	-	-
4. Drawframe	0.85	8718	0.85	11401	1.29	955	0.85	193	0.86	21267
5. Roving	-	-	-	-	-	-	-	-	-	-
6. Inter	0.36	3717	0.36	4862	0.75	555	0.36	82	0.38	9216
7. Ring-frame	3.40	34598	3.41	45308	3.37	2457	2.73	609	3.40	92977
Total-A:	6.29	65700	6.30	85983	6.73	5061	5.63	1297	6.31	158041

STATEMENT-5A (contd.)

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
(B) Other Waste collected from											
1. Blowroom (Indirect)	7.14	36360	6.38	99895	8.67	8106	6.79	1795	6.77	196056	
2. Carding	5.71	63564	5.16	74948	8.00	6621	4.85	1186	5.47	146319	
3. Drawing	-	-	-	-	-	-	-	-	-	-	-
4. Inter	0.18	1822	0.18	2360	0.19	138	0.16	35	0.17	4355	
5. Ring-frame	1.04	10556	1.03	13627	1.13	824	0.93	208	1.03	25215	
Total-B:	14.07	162302	12.75	190830	17.99	15689	12.63	3224	13.44	372045	
(C) Invisible Waste from											
1. Blow-room	0.72	8642	0.80	12570	3.05	2842	0.50	133	0.84	24187	
2. Carding	0.25	2881	0.29	4190	1.15	947	0.18	45	0.30	8063	
Total-C:	0.97	11523	1.09	16760	4.20	3789	0.68	178	1.14	32250	
(D) Total Waste (A+B+C)	21.33	239525	20.14	293573	28.92	24539	18.94	4699	20.89	562336	
(E) Yarn Production	-	971506	-	1270467	-	69531	-	21515	-	2333019	
(F) Total consumption [2(D) + 2(E) = 1(e)]	-	1211031	-	1564040	-	94070	-	26214	-	2895355	

STATEMENT-6

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the net mixing-wise cost for the year ending 31st March 1990 (Ref.Proforma 'B')

Particulars	20S		28S		28S Colour		30S		TOTAL	
	Qty. in kgs.	Amount in Rs.	Qty. kgs.	Amount in Rs.	Qty. in kgs.	Amount in Rs.	Qty. in kg.	Amount in Rs.	Qty. in kgs.	Amount in Rs.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
(i) Total cost of cotton (as per form-IV)	1205756	21301173	1568764	29418847	92288	1730666	26217	524770	2893025	529975451
(ii) Cotton dyed cost (as per proforma 'H')	-	-	-	-	-	237212	-	-	-	237212
Total:	1705756	21301173	1568769	29418842	92288	1967878	26217	524770	2893025	53212663
2. Cost per kg. of mixing (gross)	-	17.6662	-	18.7529	-	21.3232	-	20.0164	-	18.3934
3. Less: Credit for waste collection (as per Annexure VA)	65700	1160161	85983	1616737	5061	97308	1297	26159	158041	2900365
a. Waste usable in same mixing	-	-	-	-	-	-	-	-	-	-
b. Waste usable in higher mixing	92384	555577	109981	661401	8990	54064	1797	10807	213152	1281849
c. Other wastes (soft)	69918	-	80849	-	6699	-	1427	-	158893	-
d. Other wastes (dust)	-	-	-	-	-	-	-	-	-	-
e. Invisibile waste	-	-	-	-	-	-	-	-	-	-
Total waste (a to d)	(228002)	1715738	(276813)	2278138	(20750)	151372	(4521)	36999	(530086)	4182214
Net mixing	1205756	19585435	1568764	27140704	92288	1816506	26277	487804	2893025	49030449
add: Opening (R.M.only)	15984	331440	22432	492349	4596	114091	542	12632	43554	950512
Less: Closing (R.M.only)	10709	204357	27156	537464	2814	62986	545	11852	41224	816559
Adjustment per cost variance	-	-	-	-	-	-	-	-	-	-
Net cost of cotton/synthetic fibre consumed	1211031	19712578	1564040	27095589	94070	1867611	26214	488584	2895355	49164302
Net cost per kg. of all mixing	-	16.2775	-	17.3241	-	19.8534	-	18.6383	-	16.9804

STATEMENT-7

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing waste multiplier for each cost centre-wise mixing-wise
for the year ending 31st March 1990

Particulars	20S			28S			28S Colour			30S		
	Loss %-age	Waste Multiplier	Waste in kgs.	Loss %-age	Waste Multiplier	Waste in kgs.	Loss %-age	Waste Multiplier	Waste in kgs.	Loss %-age	Waste Multiplier	Waste in kgs.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1. Mixing	-	100.00	1.2470	-	100.00	1.2308	-	100.00	1.3537	-	100.00	1.2170
2. Blow-room	7.86	92.14	1.1490	7.18	92.82	1.1424	11.72	88.28	1.1950	7.29	92.71	1.1283
3. Carding	7.64	85.10	1.0612	7.13	86.21	1.0610	10.40	79.10	1.0708	6.72	86.48	1.0525
4. Draw-frame	0.85	84.38	1.0523	0.85	85.48	1.0521	1.29	78.08	1.0570	0.85	85.74	1.0434
5. Can-fed Inter	0.54	83.92	1.0465	0.54	85.02	1.0464	0.94	77.35	1.0471	0.52	85.29	1.0380
6. Ring-frame	4.44	80.19	1.000	4.44	81.25	1.000	4.80	73.87	1.000	3.66	82.17	1.000

STATEMENT-8

SHRI SHAHU CHEATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing production in kgs. per machine shift/spindle shift for each mixing and respective conversion cost per kg. for the year ending 31st March 1990

Department	Conversion Loss/mc/ op. shift in Rs.	20S Mixing			28S Mixing			28S Colour Mixing		
		Prod./ mc/sp. shift in kgs.	Conver. cost per kg. in current year (Rs.)	Conver. cost per kg. in previous year (Rs.)	Prod./mc sp. shift in kgs.	Conver. cost per kg. in current year (Rs.)	Conver. cost per kg. in previous year (Rs.)	Prod./mc sp. shift in kgs.	Conver. cost per kg. in current year (Rs.)	Conver. cost per kg. in previous year (Rs.)
1. Mixing and Blow-room	1075.25	1029.10	1.0448	1.0667	1029.10	1.0448	1.0667	1029.14	1.0448	1.0666
2. Carding	59.23	94.56	0.6264	0.7788	71.04	0.8338	0.9552	73.07	0.8106	0.9950
3. Drawing	246.45	556.94	0.4425	0.4008	516.47	0.4772	0.4368	509.98	0.4833	0.4569
4. Inter	1.2726	2.03	0.6269	0.6788	1.65	0.7713	0.7677	1.57	0.8106	0.8215
30S Mixing										
1. Mixing and Blow-room	1075.25	1028.96	1.0450	1.0666	1029.10	1.0448	1.0667			
2. Carding	59.23	70.00	0.8461	1.0041	79.30	0.7469	0.8886			
3. Drawing	246.45	500.00	0.4929	0.4655	532.19	0.4631	0.4218			
4. Inter	1.2726	1.02	1.2476	1.3161	1.78	0.7149	0.7413			
TOTAL										

STATEMENT-9

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing conversion cost of yarn per kg.
for the year ending 31st March 1990

Particulars	Spinning Preparation Cost			Count	Ring-frame Cost		Yarn Cost per kg.		Total conversion cost/kg. to be applied (Rs.)	Total conversion cost per kg. previous year (Rs.)	
	Conversion cost as per Ann. VIII	Waste Multiplier as per Ann. VII	Conversion cost to BG applied (Rs.)		Prod. of 8 hours (Grams)	Cost/Spd. (Rs.)	Conversion Cost to be applied (Rs.)	Preparatory cost (Rs.)			Ring-frame cost per kg. (Rs.)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1. 20S Mixing	-	-	-	20S Warp	148.07	0.6094	4.1156	3.0561	4.1156	7.1717	6.1323
a. Blowroom	0.8197	1.1438	0.9376	20S R W	132.65	0.5772	4.3513	3.0561	4.3513	7.4074	7.0774
b. Carding	0.7514	1.0600	0.7965	20S Weft	139.94	0.6499	4.6441	3.0561	4.6441	7.7002	6.7572
d. Drawing	0.5556	1.0504	0.5836	-	-	-	-	-	-	-	-
d. Inter	0.7070	1.0444	0.7384	-	-	-	-	-	-	-	-
Total:			3.0561								
2. 28S Mixing	-	-	-	20S Warp	159.00	0.6095	3.8333	3.3742	3.8333	7.2075	6.3739
a. Blow-room	0.8197	1.1408	0.9351	20S Weft	136.10	0.6537	4.8031	3.3742	4.8031	8.1773	7.2117
b. Carding	0.9595	1.0595	1.0166	30S Warp	91.93	0.5824	6.3353	3.3742	6.3353	9.7095	-
c. Drawing	0.5304	1.0500	0.5596	30S R W	78.92	0.5473	6.9349	3.3742	6.9349	10.3091	9.2935
d. Inter	0.8290	1.0441	0.8656	30S Weft	82.53	0.6259	7.5839	3.3742	7.5839	10.9581	9.5931
Total:			3.3742	34S Warp	69.73	0.5474	7.8503	3.3742	7.8503	11.2245	10.0636
				34S Weft	67.47	0.5555	8.2333	3.3742	8.2333	10.6075	10.6887
				36S Weft	63.50	0.5577	8.7827	3.3742	8.7827	12.1569	11.7397

Statement-9 (contd.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
3. 28S-Colour-Mixing	-	-	-	20S Warp	139.86	0.6096	4.3586	3.5004	4.3586	7.8590	6.9851
a. Blow-room	0.8197	1.1909	0.9762	20S Weft	141.49	0.6494	4.5897	3.5004	4.5897	8.0901	6.7010
b. Carding	0.9017	1.0743	0.9687	-	-	-	-	-	-	-	-
c. Inter	0.9068	1.0378	0.9411	-	-	-	-	-	-	-	-
Total:	-	-	3.5004								
4. 30S-Mixing											
a. Blow-room	0.8200	1.1365	0.9319	20S Warp	159.35	0.6096	3.8255	4.0804	3.8255	7.9059	-
b. Carding	0.9694	1.0599	1.0275	20S Warp	99.98	0.5831	5.8322	4.0804	5.8322	9.9126	
c. Drawing	0.6455	1.0503	0.6780	30S Warp	91.94	0.5824	6.3346	4.0804	6.3346	10.4150	10.1538
d. Inter	1.3817	1.0444	1.4430	34S Warp	69.02	0.5480	7.9397	4.0804	7.9397	12.0201	-
Total:			4.0804	40S Warp	60.75	0.5475	0.0123	4.0804	9.0123	13.0927	12.1203

Statement-1

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the cost of water-treated/consumed
during the year ending 31st March 1991

Particulars	Quantity consumed	Rate Rs./unit	Amount in Rs.	Cost/unit KLit.
1. (a) Water royalty	-	-	-	-
(b) Own borewell water (KLs)	141901.40	-	-	--
2. Chemicals	-	-	-	-
3. Purchased water (KLs)	24466.70	7.2850	1566385	0.9572
4. Stores	-	-	28466	0.1742
5. Power (kWh)	107238	1.6637	178472	1.0925
6. Salaries & Wages	-	-	-	-
7. Repairs and maintenance	-	-	19651	0.1203
8. Mill overheads	-	-	3049	0.0187
9. Depreciation	-	-	2967	0.0182
10. Total	163368.10	-	388990	2.3811
11. <u>less</u> : Credit (if any)	--	-	-	-
12. Net Total:	163368.10	-	388990	2.3811

CONSUMPTION

Departments	Production	Kgs.	Litres	Amount in Rs.
1. Bleaching	821684	86.12	70653225	168492
2. Dyeing	214620	54.30	11653528	27748
3. Back-filling	72836	5.66	411967	981
4. Mangle-finish	230231	5.66	1302206	3101
5. 7-bowl calender	1206969	0.56	682672	1625
6. Cotton Dyeing	20400	68.43	1395922	3324
7. Yarn Dyeing	-	-	-	-
8. Sizing	968553	5.17	5010520	11930
9. Boiler-house	Actual	-	14532700	34603
10. Humidification	-	-	31347000	74639
11. Admin. Offices	-	-	5620000	20539
12. Others	-	-	17648360	42008
Total:	-	-	163368100	388990

Statement-2

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the cost of steam raised/
consumed during the year ending 31st March 1991No. of boilers used
on an average : 1.87Quantity of steam
raised : 14,532 tonnes

Particulars	Quantity in tonnes	Rate Rs./tonne	Amount in Rs.	Cost/ tonne(Rs.)
1. Water (KLs)	14532.70	2.3811	34603	2.3811
2. Fuel				
- Coal (m. tonnes)	4108.045	1140.18	4683926	322.3025
- Electricity (kWh)	23835	1.6643	39608	2.7296
3. Other direct expenses such as boiler inspection fees	-	-	1000	0.0688
4. Consumable Stores	-	-	130728	8.9954
5. Salaries and wages	-	-	379802	26.1343
6. Repairs and maintenance	-	-	67630	4.6536
7. Mill overheads	-	-	123625	8.5067
8. Depreciation	-	-	9653	0.6642
Total:	14532.70	-	5470635	376.4362
<u>less:</u> Coal ash sale	-	-	168395	11.5873
<u>Balance:</u>	14532.70	-	5302240	364.8489

STEAM CONSUMED

Steam consumed	Production in kgs.	Normal kgs/hour	Kgs. steam	Amount in Rs.
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Cost of Live Steam Consumed:

1. Bleaching	821684	4.09	3360443	1226054
2. Dyeing	214260	2.81	603443	220166
3. Dyeing Range	381080	2.25	857180	312741
4. Hot-air stenter	817705	2.53	2069213	754950
5. Back-filling	72836	2.25	163834	59775
6. Cotton Dyeing	20400	6.13	125041	45621
7. Felt Calender	32407	0.56	18224	6649
8. 7-bowl calender	1206969	0.56	678723	247631
9. Sizing	968553	3.51	3404079	1241976
10. Humidification	Actual	-	3252520	1186677
11. Yarn Dyeing and Bld.	-	-	-	-
Total:	-	-	14532700	5302240

Statement-3

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the cost of power generated/purchased
and consumed during the year ending 31st March 1991

Number of units generated : nil

Number of units purchased : 8554808 kWh

Consumed in the powerhouse
including other losses : nilNet units consumed by
other departments : 8554808 kWh

Particulars	Quantity in kWh	Rate/ kWh	Amount in Rs.	Costt/kWh purchased
1. a. Steam (as per Annex.II) purchased	-	-	-	-
b. Other materials, if any (to be specified)	-	-	-	-
2. Consumable stores	--	-	240451	0.0281
3. Other direct charges (such as elec.duty)	-	-	-	-
4. Salaries & wages	-	-	488621	0.0571
5. Repairs and maintenance	-	-	4460	0.000
6. Mill overheads	-	-	295062	0.0346
7. Depreciation	-	-	145825	0.0170
8. Total:	-	- 37	1174419	0.1373
9. <u>less:</u> Credit for supply to other units of the company	-	-	-	-
10. Net cost of the power generated	-	-	-	-
11. Purchased power	-	-	13062990	1.5270
Total:	8554808	-	14237409	1.6643

Statement-3 (1991) (contd.)

Sr. No.	Consuming Department	No.of units (kWh)	Amount in Rs.
1.	Mixing and Blow-room	330300	549704
2.	Carding	424330	706195
3.	Drawing	180923	301102
4.	Can-fed Inter	213235	354878
5.	Ring-frame	2604372	4334347
6.	Doubling	481	801
7.	Winding	205608	342185
8.	B.C.Winding	91626	152489
9.	Colour winding		
10.	Warping	27417	45629
11.	Sizing	118555	197306
12.	Beaming	4027	6792
13.	Weaving : (a) Ordinary	1782110	2133762
	(b) Automatic	738829	1229602
14.	Pim-winding	81399	135469
15.	Shearing and cropping	110406	183744
16.	Cotton Dyeing	1966	3272
17.	Dyeing	23553	39198
18.	Bleaching	124888	207898
19.	Drying Range	18871	31406
20.	7-Bowl calender	110996	184726
21.	Felt calender	399	664
22.	Hot-air Stenter	303206	504613
23.	Back-filling	3469	5773
24.	Folding	17081	28427
25.	Baling	13403	22306
26.	Reeling	1652	2749
27.	Boiler-house	23835	39668
28.	Humidification	1254189	2087294
29.	Water-supply	107238	178472
30.	Gen.A.O.H.	46319	77459
31.	Mill O.H.	90125	149619
	Total:	8554808	14232404

Statement-3 (contd.)

1991

Statement showing the cost of humidification during
the year ending 31st March 1991

Sr. No.	Particulars	Quantity consumed	Rate Rs./unit	Amount in Rs.	Cost/unit kgs.
1.	Wages and salaries	-	-	138990	-
2.	Stores	-	-	186952	-
3.	Repairs and maintenance	-	-	249738	-
4.	Power (kWh)	1254189	1.6643	2087294	-
5.	Water (KLits)	31347.700	2.3811	74639	-
6.	Steam (m.tonnes)	3252 520	364.85	1186677	-
7.	Mill overheads	-	-	14357	-
8.	Depreciation allocated to	-	-	32904	-
	Total:	-	-	3971551	-

Sr. No.	Particulars	Amount in Rs.
1.	Mixing and Blow-room	705769
2.	Carding	116886
3.	Draw-frame	44667
4.	Can-fed Inter	124102
5.	Ring-frame	398889
6.	Winding	-
7.	Warping	96373
8.	Sizing	65815
9.	Ordinary Looms	1395695
10.	Automatic Looms	905827
11.	Folding	17629
	Total:	3971551

STATEMENT-4

SHRI SHAHU CHHAPATI MILLS LIMITED, KOLHAPUR

Statement showing the quantity and value of total cotton/mar-made fibre issued for consumption mixing-wise and corresponding period for the year ending 31st March 1991

Variety	20S Mixing			28S Mixing			30S Mixing			TOTAL		
	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.	Quantity in kgs.	Rate Rs/kg	Amount in Rs.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1. AK-AKH-4	609816	18.35	11192750	259443	18.34	4761043	-	-	-	869259	18.56	15953793
2. AHH-468 1007	175787	17.76	3033426	512473	18.89	9680451	6849	17.27	118255	695109	18.46	12832129
3. Y/1 Jyoti	92523	19.95	1846288	116391	20.54	2390090	501	20.73	10390	209415	30.20	4246758
4. J/34	97541	17.77	1733391	198557	16.07	3191232	-	-	-	296018	16.63	4924623
5. V-797	29290	14.80	433596	-	-	-	-	-	-	29290	14.80	433596
6. DHY-286	-	-	-	114202	19.38	3213421	5434	22.16	120537	119636	19.51	2333957
7. Shankar-4	-	-	-	64881	17.69	1147489	-	-	-	64881	17.69	1147489
8. CO2	21858	14.10	308233	-	-	-	-	-	-	21858	14.10	308233
9. NHH-44	53088	18.37	975171	48155	18.00	866966	510	24.62	12557	101753	18.23	1854694
10. V 53/3	24806	15.72	389852	-	-	-	-	-	-	24806	15.72	389852
11. L.R.A.	32139	16.58	532756	202767	19.94	4042554	2731	19.68	53736	237637	19.48	4629046
12. Laxmi	38869	19.52	758623	8491	20.40	173211	-	-	-	47360	19.68	931834
13. RCH.5 Cott.4	-	-	-	42260	20.16	852085	-	-	-	42260	20.16	852085
14. DCH.32	10769	17.69	190462	12288	20.10	248153	-	-	-	23057	19.02	438615
15. Vimar	2512	16.92	42492	-	-	-	-	-	-	2512	16.92	42492
16. H/Y	-	-	-	318	21.71	6904	-	-	-	318	21.71	6904
Total:	1188998	18.03	21437037	1580226	18.71	29573598	16025	19.69	315465	2785249	18.43	51326100

Statement-4 (contd.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
17. Purchased waste	7696	18.01	138618	-	-	-	-	-	-	7696	18.01	138618
18. Own waste mixing	63809	18.01	1148921	66902	18.67	1249228	811	19.73	15999	131522	-	241448
19. Own waste higher mixing	19560	18.71	365983	-	-	-	-	-	-	19560	-	365983
20. Total transfer	+14238	18.74	266856	-14238	18.74	266356	-	-	-	-	-	-
Grand Total:	1294301	18.05	23357415	1632890	18.71	3055970	16836	19.69	331464	2944027	18.43	54244649
less: Iron hoop sale	-	-	105855	-	-	133546	-	-	1377	-	-	-240778
Interest received	-	-	113104	-	-	142692	-	-	1471	-	-	-257267
Net Cotton Cost	1294301	17.88	23138456	1632890	18.54	30279732	16836	19.52	328616	2944027	18.26	53746804

STATEMENT-5

SRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing input wastage and output in each processing cost center upto yarn stage
for carded and combed yarn production for the year ending 31st March 1991

Particulars	20S		28S		28S		Colour		TOTAL	
	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

(I) BLOW ROOM

1. Opening stock	-	1388	-	8463	-	2746	-	-	-	12597
2. add: Total cotton issued (Stt-4)	-	1218783	-	1632890	-	75518	-	16836	-	2944027
3. Total:-	-	1220171	-	1641353	-	78264	-	16836	-	2956624
4. less: Closing stock	-	2881	-	5822	-	1934	-	-	-	10637
5. Net consumption	-	1217290	-	1635531	-	76330	-	16836	-	2945987
6. Lap produced	93.28	1135531	93.73	1532912	91.02	69427	93.34	15715	93.47	2753635
7. Waste Collected : Saleable	2.22	27030	2.04	33382	2.41	1841	2.50	354	2.13	62607
Dust	3.96	48127	3.65	99638	4.38	3340	3.97	668	3.79	111773
Useable waste	-	-	-	-	-	-	-	-	-	-
8. Balance invisible	0.54	6602	0.58	9599	2.19	1672	0.59	99	0.61	17972

(II) CARDING

1. Opening stock in process	-	1349	-	2088	-	-	-	46	-	3483
2. add: Lap produced	-	1135531	-	1532912	-	69477	-	15715	-	2753635
3. Total:	-	1136880	-	1535000	-	69477	-	15761	-	2757118
4. less: Closing stock in process	-	696	-	1943	-	-	-	-	-	2589
5. Net consumption	-	1136234	-	1533057	-	69477	-	15761	-	2754529

Statement-5 (contd.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
6. Sliver produced	92.67	1052435	92.87	1423776	90.21	62674	93.26	14698	92.72	2554083
7. Waste Collected : Saleable	4.67	53085	4.36	66781	6.11	4242	4.63	729	4.53	124837
Dust	1.33	15053	1.16	17782	1.77	1233	1.16	183	1.24	34253
Useable	1.14	12959	1.40	21518	1.11	771	0.75	118	1.26	35366
8. Balance invisible loss	0.19	2200	0.21	3200	0.80	557	0.20	33	0.28	5990
(III) DRAWING										
1. Opening stock in process	-	3975	-	6218	-	-	-	179	-	10372
2. add: Sliver received	-	1052935	-	1423776	-	62674	-	14698	-	2554083
3. Total:	-	1056910	-	1429994	-	62674	-	14877	-	2564455
4/ less: Closing stock in process	-	4180	-	6012	-	-	-	-	-	10192
5. Net consumed	-	1052730	-	1423982	-	62674	-	14877	-	2554263
6. Sliver drawn	99.10	1043306	99.10	1411226	98.34	61631	99.09	14741	99.09	2530904
7. Waste collected: Saleable	-	-	-	-	-	-	-	-	-	-
Useable	0.90	9924	0.90	12756	1.66	1043	0.91	136	0.91	23359
(IV) INTER										
1. Opening stock in process	-	3715	-	9753	-	66	-	314	-	13848
2. add: Received from draw-frame	-	1043306	-	1411226	-	61631	-	14741	-	2530904
3. Total:	-	1047021	-	1420976	-	61697	-	15055	-	2544753
4. Closing stock in process	-	3841	-	9209	-	3	-	-	-	13053
5. Net consumed	-	1043180	-	1411370	-	61694	-	15055	-	2531699

Statement-5 (contd.)

I.										
	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
6. Transfer to Ring-frame	99.43	1037259	99.43	1403793	98.23	60603	99.44	14970	99.40	2516625
7. Waste collection : Saleable	0.21	2211	0.21	2955	0.23	140	0.21	32	0.21	5339
Useable	0.36	3710	0.36	5022	1.54	951	0.35	53	0.39	9736
(V) RING-FRAME										
1. Opening stock to process	-	282	-	634	-	2	-	6	-	924
2. add: Receipt from Inter	-	1037259	-	1403793	-	60603	-	14970	-	2516625
3. Total:	-	1037541	-	1404427	-	60605	-	14976	-	2517549
4. less: Closing stock	-	168	-	492	-	-	-	6	-	666
5. Net consumed	-	1037373	-	1403935	-	60605	-	14970	-	2516883
6. Waste collected: Saleable	0.90	9356	0.89	12528	0.97	586	0.90	135	0.90	22605
Useable	3.35	34258	3.35	47045	2.67	1618	3.35	501	3.33	83922
7. Production of yarn	95.75	993259	95.76	1344362	96.36	58401	95.75	14334	95.77	2410356

STATEMENT - 5 (contd.)
SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Particulars	20S	28S	28S Colour	30S	TOTAL
(VI) Total waste (from carded yarn produced)	-	-	-	-	-
a. Total cotton issued (as per Annexure-IV)	1218783	1632890	75518	16836	2944027
b. less: Total yarn spun	993259	1344362	58401	14334	2410356
c. Balance	225524	288528	17117	2502	533671
d. Adjustment of opening and closing (+/-) cotton/manmade fibre in process	-1007	+3678	+877	+539	+4087
e. Total Waste	224517	292206	17994	3041	537758
f. 'e' as % on 'b'	22.60	21.74	30.81	21.22	22.31
(B) Total Waste (from combed yarn produced)	-	-	-	-	-
(VII) BREAK-UP OF WASTE COLLECTION					
a. Visible					
1. (a) Saleable	91682	115646	6809	1250	215387
(b) Dust	63182	77420	4573	851	146026
2. Useable	60851	86341	4383	808	152383
3. Total visible	215715	279407	15765	2909	513796
b. Invisible	8802	12799	2229	132	23962
c. Total Waste	224517	292206	17994	3041	537758
d. 'b' as % on 'c'	3.92	4.38	12.39	4.34	4.46
e. 1(b) as % on (2a-3a2)	5.46	4.99	6.35	5.14	5.22

STATEMENT-5A

SRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the input wastage and output in the spinning department production for the year ending 31st March 1991

Particulars	20S		28S		28S Colour		30S		TOTAL	
	%-age	kgs.	%-age	kgs.	%-age	kgs.	%-age	kgs.	%-age	kgs.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1. a. Opening work in process (in all departments)	-	10709	-	27156	-	2814	-	545	-	41224
b. add: Total cotton issued (as per Annexure-IV)	-	1218783	-	1632890	-	75518	-	16836	-	2944027
c. Total:	-	1229492	-	1660046	-	78332	-	17381	-	29852351
d. less: Closing work in process	-	11716	-	23478	-	1937	-	6	-	37137
e. Consumption	-	1217776	-	1636568	-	76395	-	17375	-	2948114
2. WASTE:										
(A) Reuseable waste collected from										
1. Blow-room	-	-	-	-	-	-	-	-	-	-
2. Carding	1.14	12959	1.40	21513	1.11	771	0.75	118	1.28	35366
3. Combing	-	-	-	-	-	-	-	-	-	-
4. Draw-frame	0.90	9424	0.90	12756	1.66	1043	0.91	136	0.91	23359
5. Draw-frame	0.36	3710	0.36	5022	1.54	951	0.35	53	0.39	9736
6. Ring-frame	3.35	34758	3.35	47045	2.67	1618	3.35	501	3.33	83922
Total-A:	5.75	60851	6.01	86341	6.98	4383	5.36	808	5.91	152383

STATEMENT-5A (contd.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
(B) Other Waste collected from										
1. Blow-room (indirect)	6.18	75157	5.69	93020	6.79	5181	6.07	1022	5.92	174380
2. Carding	6.00	68140	5.52	84563	7.88	5475	5.79	912	5.77	159090
3. Drawing	-	-	-	-	-	-	-	-	-	-
4. Inter	0.21	2211	0.21	2955	0.23	140	0.21	32	0.21	5338
5. Ring-frame	10.90	9356	0.89	12528	0.97	586	0.90	135	0.90	22605
Total-B:	13.29	154864	12.31	193066	15.87	11832	12.97	2101	12.80	361413
(C) Invisible Waste										
1. Blow-room	0.54	6602	0.58	9599	2.19	1672	0.59	99	0.61	17972
2. Carding	0.19	2200	0.21	3200	0.80	557	0.20	33	0.23	5990
Total-C:	0.73	8802	0.79	12799	2.99	2229	0.79	132	0.84	23962
(D) Total Waste (A+B+C)	19.77	224517	19.11	292206	25.84	17994	19.12	3041	19.55	537758
(E) Yarn Production	-	993259	-	1344362	-	58401	-	14334	-	2410356
(F) Total Consumption [2(D)+2(E) = 1(e)]	-	1217776	-	1636568	-	76395	-	17375	-	2948114

STATEMENT-6

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing the mixing-wise cost for the
year ending 31st March 1991 (Ref.Proforma 'B')

Particulars	20S			28S			28S Colour			30S			TOTAL		
	Qty.in kg.	Amount in Rs.		Qty.in kgs.	Amount in Rs.		Qty.in kgs.	Amount in Rs.		Qty.in kgs.	Amount in Rs.		Qty.in kgs.	Amount in Rs.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.					
i. Total cost of cotton (as per form-IV)	1218783	21788407	1632890	30279732	75518	1350049	16836	328616	2944027	53746804					
ii. Cotton dyed cost (as per proforma 'H')	-	-	-	-	-	195917	-	-	-	195917					
Total:	12118783	1788407	1632890	30279732	75518	1545966	16836	328616	2944027	53942721					
2. Cost per kg. of mixing (gross)	-	17.8772	-	18.5436	-	20.4715	-	19.5187	-	18.3228					
3. less: Credit for waste collection (as per annexure-VA)	-	-	-	-	-	-	-	-	-	-					
a. Waste usable in same mixing	60851	1096597	86341	1613523	4383	82505	808	15946	152383	2808591					
b. Waste usable in higher mixing	-	-	-	-	-	-	-	-	-	-					
c. Other waste (soft)	91682	477093	115646	601797	6809	35433	3250	6505	215387	1120828					
d. Other waste (dust)	63182	-	77420	-	4572	-	851	-	14026	-					
e. Invisible (waste)	-	-	-	-	-	-	-	-	-	-					
Total waste (a to d)	(154864)	1573690	(193066)	2215320	(11382)	117938	(2101)	20451	(361413)	3929399					
Net mixing	1218783	20214717	1632890	28064412	75518	1428028	16836	306165	2944027	50013322					
add: Opening (R.M.only)	10709	204357	27156	527464	2814	62986	545	11852	41224	816659					
less: Closing (R.M.only)	11716	222750	23478	462708	1937	39276	6	127	37137	724361					
Adjustment per cost variance	-	-	-	-	-	-	-	-	-	-					
Net cost of cotton consumed	1217776	20196324	1636568	28139168	76395	1451738	17375	317890	2948114	50105120					
Net cost per kg. of all mixing	-	16.5846	-	17.1940	-	19.0030	-	18.2958	-	16.9957					

STATEMENT-7

SHRI SHAHU CHHATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing waste multiplier for each cost centre-wise mixing-wise
for the year ending 31st March 1991

Particulars	20S			28S			28S Colour			30S		
	Loss %age 2.	Weight in kgs. 3.	Waste Multiplier 4.	Loss %age 5.	Weight in kgs. 6.	Waste Multiplier 7.	Loss %age 8.	Weight in kgs. 9.	Waste Multiplier 10.	Loss %age 11.	Weight in kgs. 12.	Waste Multiplier 13.
1. Mixing	-	100.00	1.2262	-	100.00	1.2171	-	100.00	1.3084	-	100.00	1.2175
2. Blow-room	6.72	93.28	1.1438	6.27	93.73	1.1408	8.98	91.02	1.1909	6.66	93.34	1.1365
3. Carding	7.33	86.44	1.0600	7.13	87.05	1.0595	9.79	82.11	1.0743	6.74	87.05	1.0599
4. Draw-frame	0.90	85.66	1.0504	0.90	86.27	1.0500	1.66	80.75	1.0565	0.91	86.26	1.0503
5. Can-fed Inter	0.57	85.17	1.0444	0.57	85.78	1.0441	1.77	79.32	1.0378	0.56	85.78	1.0444
6. Ring-frame	4.25	81.55	1.000	4.24	82.16	1.000	3.64	76.43	1.000	4.25	82.13	1.000

SHRI SHAHU CHHARAPATI MILLS LIMITED, KOLHAPUR

Statement showing production in kgs. per machine shift/spindle shift for each mixing and respective conversion cost per kg. for the year ending 31st March 1991

Department	Conversion		20S Mixing		28S Mixing		28S Colour Mixing			
	Loss/mc/ sp.shift in Rs.	Prodn./ mc/sp. shift in kgs.	Conver. cost per kg. in current year(Rs.)	Conver. cost per kg. in previous year(Rs.)	Prodn/mc sp.shift in kgs.	Conver. cost per kg. in current year(Rs.)	Prodn./mc sp.shift in kgs.	Conver. cost per kg. in current year(Rs.)		
1. Mixing and Blow-room	860.20	1049.40	0.8197	1.0448	1049.40	0.8197	1.0448	10.34	0.8197	1.0448
2. Carding	69.61	92.64	0.7514	0.6264	72.55	0.9595	0.8338	77.20	0.9017	0.8106
3. Drawing	329.26	592.67	0.5556	0.4425	620.76	0.5304	0.4772	566.25	0.5815	0.4833
4. Inter	1.4508	2.0520	0.7070	0.6269	1.7500	0.8290	0.7713	1.60	0.9068	0.8106
			<u>30S Mixing</u>			<u>TOTAL</u>				
1. Mixing and Blow-room	860.20	1049.07	0.8200	1.0450	1049.50	0.8197	1.0448			
2. Carding	69.61	71.81	0.9694	0.8461	79.80	0.8723	0.7469			
3. Drawing	329.26	510.06	0.6455	0.4929	606.72	0.5427	0.4631			
4. Inter	1.4508	1.0500	1.3817	1.2476	1.85	0.7842	0.7149			

STATEMENT-9

SHRI SHAHU CHEATRAPATI MILLS LIMITED, KOLHAPUR

Statement showing conversion cost of yarn per kg.
for the year ending 31st March 1991

Particulars	Spinning Preparation Cost			Count	Ring-frame Cost			Yarn Cost per kg.		Total conver. cost/kg. to be applied (Rs.)	Total conver. cost/kg. previous year (Rs.)
	Conver. cost as per Ann. VIII	Waste multi- plier as per Ann. VII	Conver. cost to BG app- lied (Rs.)		Prod. of 8 hours (Grams)	Cost/ spd. (Rs.)	Conver. cost to be app- lied (Rs.)	Prepara- tory cost (Rs.)	Ring- frame cost per kg. (Rs.)		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1. 20S Mixing											
a. Blow-room	0.8197	1.1438	0.9376	20S Warp	148.07	0.6094	4.1156	3.0561	4.1156	7.1717	6.1328
b. Carding	0.7514	1.0600	0.7965	20S Rld	132.65	0.5772	4.3513	3.0561	4.3513	7.4074	7.0774
c. Drawing	0.5556	1.0504	0.5836	20S Weft	139.94	0.6499	4.6441	3.0561	4.6441	7.7002	6.7572
d. Inter	0.7070	1.0444	0.7384	-	-	-	-	-	-	-	-
Total:			3.0561	-	-	-	-	-	-	-	-
2. 28S Mixing:											
a. Blow-room	0.8197	1.1408	0.9351	20S Warp	159.00	0.6095	3.8333	3.3742	3.8333	7.2075	6.3739
b. Carding	0.9595	1.0595	1.0166	20S Weft	136.10	0.6537	4.8031	3.3742	4.8031	8.1773	7.2117
c. Drawing	0.5304	1.0500	0.5569	30S Warp	91.93	0.5824	0.3353	3.3742	6.3353	9.7095	-
d. Inter	0.8290	1.0441	0.8656	30S R W	78.92	0.5473	6.9349	3.3742	6.9349	10.3091	9.2935
Total:			3.3742	30S Weft	82.53	0.6259	7.5839	3.3742	7.5839	10.9581	9.5931
				34S Warp	69.73	0.5474	7.8503	3.3742	7.8503	11.2245	10.0636
				34S Weft	67.47	0.5555	8.2333	3.3742	8.2333	11.6075	10.6887
				36S Weft	63.50	0.5577	8.7827	3.3742	8.7827	12.1569	11.7397

Statement-9 (contd.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
3. 28S-Gelour Mixing:											
a. Blow-room	0.8197	1.1909	0.9762	20S Warp	139.86	0.6096	4.3586	3.5004	4.3586	7.8590	6.9851
b. Carding	0.9017	1.0743	0.9687	20S Weft	141.49	0.6494	4.5897	3.5004	4.5897	8.0901	6.7010
c. Inter	0.9068	1.0378	0.9411	-	-	-	-	-	-	-	-
Total:			3.5004	-	-	-	-	-	-	-	-
4. 30S-Mixing:											
a. Blow-room	0.8200	1.1365	0.9319	20S Warp	159.35	0.6096	3.8255	4.0804	3.8255	7.9059	-
b. Carding	0.9694	1.0599	1.0275	20S Warp	98.98	0.5831	5.8322	4.0804	5.8322	9.9126	-
c. Drawing	0.6455	1.0503	0.6780	30S Warp	91.94	0.5824	6.3346	4.0804	6.3346	10.4150	10.1588
d. Inter	1.3817	1.0444	1.4430	34S Warp	69.02	0.5480	7.9397	4.0804	7.9397	12.0201	-
Total:			4.0804	40S Warp	60.75	0.5475	0.0123	4.0804	0.0123	13.0927	12.1203

Table-1
GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR
Foundry Cost Statement

Particulars	1989-90		1990-91	
	Quantity (m.tonnes)	Amount in Rs.	Quantity (m.tonnes)	Amount in Rs.
<u>GREY IRON</u>				
<u>Direct material</u>				
MS Scrap (LPG)			21.720	59,893
MS Scrap	30.580	1,86,269	4,217.195	2,57,82,101
MS Scrap (loose)			43.980	1,99,155
SG Iron Scrap			522.963	35,99,818
Imp.Pig Iron		57,760	1922.000	106,97,420
Bhilai			59.660	265,529
Bhadravati			220.750	1213,745
Kalinga			556.220	3448,723
CIR&R			26.500	(39,430)
SGI R&R			137.210	714,933
CI Turning B/O			356.245	1602,008
Internal			478.680	2076,726
SG Iron			14.950	50,834
Rej.CI Foundry			518.305	2363,259
Stores			876.510	3990,390
Other scrap			7.000	31,010
Raw material issued	30.580	244,029	9979.888	56056,114
less: Rej.recovered			1171.245	5443,699
Net material issued	30.580	244,029	8808.643	50612,415
				(CPK : 5.79)
<u>GREY IRON ALLOYS:</u>				
Ferro-silicon lumps		(82)		
Copper Scrap	0.088	7		
Total alloys		(75)	6287.276	(CPK: 0.72)
Total direct material		243.954		56899,691
		(CPK: 0.27)		(CPK : 6.51)

Table-1 (contd.)
GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR

Particulars	1989-90		1990-91	
	Amount in Rs.	CPK in Rs.	Amount in Rs.	CPK in Rs.
<u>GREY IRON</u>				
Induction Furnace and Cupola	9039	0.01	578,147	0.07
Moulding	51,143	0.06	4771,835	0.54
Coreshop	(969)		6341,793	0.73
Fettling	1875		2452,798	0.28
Pattern shop	1945		494,320	0.06
Foundry maintenance	17,014	0.02	2970,170	0.34
Quality control	-		106,398	0.01
Vehicle Deptt.	111		39,542	0.01
Others	3,806		117,513	0.01
Total indirect material	83,964	0.09	17872,516	2.04
Total direct and indirect material	327,918	0.37	74772,207	8.55
add: Procurement 1.97%	6,460	0.01	1473,012	0.17
Total material cost	334,378	0.38	76245,219	8.72
Coreshop labour			1426,489	0.16
Direct labour			6220,265	0.71
add: Electricity			11,895,453	1.36
Hard coke	1,246		3686,805	0.42
Total P&E	1,246		15,582,258	1.78
Fettling charges			516,480	0.06
add: procurement			38,893	0.01
Machining cost			523,377	0.06
Total variable cost	335,624	0.38	100,552,981	11.50

Table-1 (contd.)

GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR

Particulars	1989-90		1990-91	
	Amount in Rs.	CPK in Rs.	Amount in Rs.	CPK in Rs.

GREY IRONSFixed Cost

Variable cost B/F			100,552,981	11.50
Manufacturing	1094,400	1.25	13132,778	1.50
Depreciation	528,397	0.60	6340,863	0.73
Interest	855,642	0.96	10267,660	1.17
Foundry Factory Cost			130294,282	14.90
Administrative	225,540	0.26	2706,458	0.31
Cost of production			133000,740	15.21
Selling & distributior	120,209	0.14	1442,453	0.17
Cost of Sales			1344,43,193	15.38

Table-2
GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR
Foundry Cost Statement for March-1991

1.	Grey Iron	March 1991		April 90 to March 91	
		Quantity in tonnes	Rate in Rs.	Quantity in tonnes	Amount in Rs.
		2.	3.	4.	5.
<u>Direct Material:</u>					
	Other MS Scrap	147.547	50.41	743,736	743,736
	MS scrap	293.568	59.85	1755,400	28,254,965
	MS Scrap (loose)	88.990	60.42	537,701	23,44,509
	Silicon scrap	15.740	65.51	103,119	10,25,474
	Imp Pig Iron	55.480	72.93	404,627	175,03,208
	Bhilai Pig Iron	178.500	50.41	899,761	51,31,548
	Bhilai	-	-	1,438	20,32,040
	Kalinga	-	-	10,800	26,98,211
	Bhadravati	-	-	-	-
	CI R&R	(30.180)	70.45	(212,604)	347,268
	SGI R&R	-	-	-	120,575
	CI tuming B/O	31.100	68.88	214,224	26,49,654
	Internal	35.140	49.85	175,157	21,08,643
	SGI tumings B/O	-	-	-	137,008
	Internal	-	-	-	31,562

Table-2 (contd.)

1.	2.	3.	4.	5.	6.
Rej.C.I.Foundry	49.805	65.72	327,318	491.384	3188,750
Stores	(60.208)	68.04	(409,659)	557.832	3595,240
Other scrap	-	-	-	0.120	20,237
Raw material issued	805.482	56.62	4552,709	11857.119	719,32,628
less: rejection recovered	137.819	65.72	905,746	6,1060.144	6882,412
Net Raw material issued	667.663	54.62	3646,963	10796.975	65050,216
<u>CPK:</u>			5.28		5.79
<u>ALLOYS:</u>					
Ferrosilicon lumps	18.380		394,198		
Ferrosilicon granules	0.391		8,641		
Ferrochromium	1.500		34,263		
Ferromagnesium	5.413		72,100		
Calcium silicide	0.005		356		
Laddle alloy	0.840		24,856		
Sulphur	0.053		336		
Ironocline	0.810		44,907		
Pure tin	(0.041)		(12,832)		
Calcined Petro.coke	0.252		2,327		
Graphite	15.217		122,765		
	42.820		691,917		7528,616
<u>CPK:</u>			1.00		0.67

Table-2 (contd.)
GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR

GREY IRON	Amount in Rs.	CPK in Rs.	Amount in Rs.	CPK in Rs.
Induction furnace and Cupola	71,060	0.10	814,541	0.07
Moulding	489,285	0.71	6472,399	0.58
Coreshop	971,975	1.41	8782,648	0.80
Fettling	433,438	0.63	3791,456	0.34
Pattern-shop	26,423	0.04	472,159	0.04
Foundry maintenance	31,662	0.04	3246,800	0.29
Quality Control	571,478	0.83	606,489	0.05
Vehicle Deptt.	12,131	0.02	113,312	0.01
Others	10,163	0.01	155,675	0.02
Total Ind.material	2617,615	3.79	24655,479	2.20
Total direct & indirect material	6956,495	10.07	97234,311	8.66
add: Procurement 1.55%	107,826	0.15	1507,131	0.13
Total material cost	7064,321	10.22	98741,442	8.79
Coreshop Labour	138,863	0.22	1724,015	0.15
Direct labour	521,275	0.75	7054,698	0.63
add: Electricity	1274,144	1.84	16609,996	1.48
Hard coke	334,759	0.49	5659,509	0.50
Total P&E	1608,903	2.33	22274,225	1.98
Fettling charges	159,410	0.23	1456,864	0.13
add: Procurement 5%	8,991	0.01	82,168	0.01
Machining cost	299,940	0.05	622,032	0.06
Total variable	9531,703	13.79	131955,444	11.75



Table-2 (contd.)

GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR

GREY IRON	Amount in Rs.	CPK in Rs.	Amount in Rs.	CPK in Rs.
<u>Fixed Cost:</u>				
Variable cost b/d	9531,703	13.79	131955,444	11.75
Manufacturing	1304,377	1.89	15652,491	1.39
Depreciation	601,968	0.87	7223,572	0.64
Interest	923,446	1.34	11081,319	0.99
Foundry factory cost	121361,494	17.89	165912,826	14.77
Administrative	258,360	0.37	3100,309	0.28
Cost of production	12619,854	18.26	169013,135	15.05
Selling and administrative	153,942	0.22	1847,282	0.16
Cost of Sales	12773,796	18.48	170860,417	15.21

Table-3
GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR

Foundry Performance for March 1990

Particulars	March '90 Quantity (m.tonnes)	Apr. '89- March '90 Quantity (m.tonnes)	Average Quantity (m.tonnes)
Gross output	1007.656	9914.734	826.228
less: Bad casting	72.999	503.025	41.919
Good output	934.657	9411.711	784.309
less: Rejection foundry			
Machine-shop	12.619	1588.503	13.209
Sub-contract	24.849	371.775	30.981
Customer	13.964	137.942	11.495
Net Good Output	883.225	8743.491	728.624

Table-4
GHATGE-PATIL INDUSTRIES LIMITED, KOLHAPUR

Foundry Performance Report for March 1991

GREY IRON	March '90	Apr. '89- March '90	Average
	Quantity (m.tonnes)	Quantity (m.tonnes)	Quantity (m.tonnes)
Gross output	828.914	12294.053	1024.504
less: Bad castings	62.014	480.399	40.033
Gross output	766.900	11813.654	984.471
less: Rejection Foundry	13.587	149.602	12.647
Machine shop			
Sub-contract	27.735	270.683	22.557
Customer	34.483	159.460	13.288
Net Good Output	691.095	11233.909	936.159