

This form should be completed and returned to the Tea Commissioner, Fort Land Building, P.O. Box 363, Colombo 1, on or before 30th June, 1987

COST OF PRODUCTION OF MADE TEA PER KILO-1986

- 1. Name of Estate :
- 2. Ownership - S.L.S.P.C/J.E.D.E/Co-operative/Others/Private :
- 3. Revenue District :
- 4. Period of Accounting (Calendar year 1986 of Financial year 1986/87) :
- 5. Elevation of Factory :

6. Extent under tea	Type	(a)	(b)	(c)
		Extent in bearing Hectares	Extent not in bearing Hectares	Total Extent Hectares
(i)	V.P.	.....	.....	.....
(ii)	Seedling	.....	.....	.....
(iii)	Total	.....	.....	.....

- 1. Total yield of green leaf kilogrammes
- 2. Yield of green leafkilogrammes per hectare

NOTE : Produce of immature tea if brought into selective plucking should be Excluded from (a) and Included under (b)

- 7. Quantity of tea produced in factory :
 - (a) From leaf produced in estate kilos Made Tea
 - (b) From leaf bought from outside kilos Made Tea
 - (c) TotalKilos Made Tea

NOTE :
7 (b) should be all tea made out of green leaf purchased from outside
Produce of leaf of all divisions and any other estimates managed by the factory should be included under (a)

8. F(c) is the total quantity of tea manufactured in this factory.

8. Product of Made Tea

I.	F.B.P.P.F.	.....	VI.	PEKOE	.....
II.	F.B.O.P.	.....	VII.	B.P.	.....
III.	B.O.P.F.	.....	VIII.	B.M.	.....
IV.	B.O.P.	.....	IX.	DUST 1	.....
V.	O.P.	.....	X.	DUST 2	.....
			XI.	OTHERS	.....
			XII.	TOTAL MADE TEA	.....

(6)

and 8 XII should be the same.

incurred during Calendar Year 1986 or
Year 1986/87 under the following headings:

	(a)	(B)	(c)
	No. of Hectares	Total cost (RS.)	Cost per Ha.(Rs.)
<u>Costs</u>			
Protecting Conservation and Reconditioning of Soil
Planting Materials (Cost of Plants) and Planting Fertilizer and Application of Fertilizer (for re- planting only, balance should be shown under "Cost of materials and Tools" overleaf.
(b) Weeding and other general costs

When completing 9.2 the instructions given below should be followed:

- (1) In respect of each of the cost items you should give the total cost incurred (in the 1986 Calendar Year or 1986/87 Financial Year) on the left side column. These amount should be entered in rupees.
- (2) For cost items under 9.2 A&B the unit cost in respect of a particular cost item should be equal to the total cost for that item divided by the quantity of tea made out of estate leaf (i.e. 7 (a)).

Cost of Production per kilo of Made Tea - 1986

(A) UPKEEP AND CULTIVATION

(A) 1. Labour wages (including all allowances) in respect of

	Total Cost Rs.	Unit Cost (upto 2 decimal places in cts).
(a) Weeding, Upkeep of fences, Establishment of cover crops etc.	: .....	.....01
(b) Control of Pests and Diseases	: .....	.....02
(c) Manuring	: .....	.....03
(d) Plucking	: .....	.....04
(e) Pruning	: .....	.....05
(f) Supply of vacancies	: .....	.....06
(g) Terracing and Draining	:07
(h) Field watchers	:08
(i) Miscellaneous	:09

(6)

and 8 XII should be the same.

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(c) Manuring :03
(d) Plucking :04
(e) Pruning :05
(f) Supply of vacancies :06
(g) Terracing and Draining :07
(h) Field watchers :08
(i) Miscellaneous :09

2. Cost of Materials and Tools

(a) Fencing (barbed wire, posts etc)	:	10
(b) Control of pests and diseases	:	11
(c) Fertilizer	:	12
(d) Other materials and tools (plucking baskets etc.)	:	13
Sub Total	:	
(B) <u>Transport cost incurred in production & in supervision</u>		
(a) Wages of drivers and cleaners	:	14
(b) Repairs to vehicles	:	15
(c) Fuel	:	16
Sub Total	:	17

2.2 C (a) below should be the total of all such costs in part 2, A & B. The respective unit cost is this total cost aggregated, and divided by 7 (a).

(C) <u>Cost of Green Leaf</u>	Qty	Total cost Rs.	Unit cost (upto 2 decimal places in cts.)
(a) Total cost of Estate Leaf	17
(b) Total cost of Bought leaf	18

unit cost in respect of any cost item in part 2, E.F. should be, the total cost divided by the total made tea i.e. 7(c).

2.3

That all unit costs should be given in cents. The actual amount paid to suppliers should be shown as cost of bought leaf.

(D) Manufacturing Cost

(a) Factory Labour (including salaries of Factory Officer Mechanics, Engine Driver etc.)	:	19
(b) Fuel for engines (Motive Power)	:	20
(c) Fuel for driers : (i) Oil	:	21
(ii) Firewood	:	22
(d) Electricity (Electrical power purchases)	:	23
(e) Machinery Upkeep	:	24
(f) Packing Materials	:	25
(g) Factory Sundries	:	26
Sub Total	:	27

(E) General Changes**Supervisory Staff**

(a) Monthly paid salaries and all allowances (including provident fund contributions, Gratuities, Compensation Bonuses, etc.) (Salaries & Wages for Marketing should be shown under F.) : 27

(b) Visiting Charges : 28

Labour

(c) Holiday wages to labour : 29

(d) Feeding and Schooling : 30

(e) Concessionary Grants (Labour, Welfare, Pension of Labour etc) : 31

(f) Sanitary, Medical and Maternity benefits. : 32

(g) Contribution to Employees Provident Fund (National) : 33

Upkeep of Bungalows, Interest, Insurance & Depreciation

(a) Upkeep of bungalows, roads Buildings, lines etc. : 34

(b) Interest : 35

(c) Insurance : 36

(d) Depreciation (buildings, factory machinery, vehicles etc) : 37

(e) Bank charges & Commission : 38

(f) Any other expenses : 39

Office & Other Expenses

(a) Stationery, Subscriptions, postage, Telephone etc. : 40

(b) Auditor's Fees : 41

(c) Rent : 42

(d) Acreage Fees and local taxes : 43

(e) Salaries & Wages : 44

(f) Other general expenses not specified above : 45

Sub Total : 4

Marketing, Management and other expenses

(a) Transport to Colombo Auctions or Port of Shipping : 4

(b) Storage and Handling : 47

(c) Brokerage (amount deducted by brokers from the sale price)	:	.....	.....4
(d) Head Office costs	:	.....	.....4
(e) Salaries & Wages of Marketing Personnel	:	.....	.....5
(f) Any other expenses	:	.....	.....5
Sub Total	:	.....	.....

NOTE: Estates which send their teas to London and Offshore Auctions should include expenses only upto the point of shipping from Sri Lanka.

- 10. All inclusive cost of production per kilo of Made Tea
.....Rupees.per.kilo...
- 11. Net sale average per kilo of made tea for the year
..... Rupees per kilo.

This should indicate gross proceeds of all sales (Ex-factory as well as Auctions) less Ad Valorem tax.

I certify that the above particulars have been checked by me and found correct. They tally with the financial and accounting records maintained in respect of the estates.

.....
Superintendent.

Date :

