7.0 A detailed analysis on pricing of a product is the most important function of marketing. A product is finally approved by the customer, only if the price is accepted to him or her. Cost can be taken as a valid starting point to decide the price. The periodic crisis with regard to cost and demand in the handloom sector is an immediate consequence of the unpredictable and sharp rise in prices of cotton yarn and chemical dyes. The steep hike in the price of yarn is hitting the industry hard. The per capita cloth consumption has consequently been going down steadily. Cheap cloth consumed by the common man is seldom available in the market. The various costs and demand conditions of handloom products are analysed in detail, as follows:
7.1 In primary weavers co-operative society cost price is fixed by adding wage, dyeing wage, weight, dearness allowance, bleaching and calendaring charge. The selling price for handloom cloth in primary society is fixed by adding 15 per cent of profit margin to the cost price. First of all the analysis of Dhothies are made as follows:

**TABLE No. 7.1**

**COST STRUCTURE ANALYSIS OF DHOTHIES 80’s × 80’s**

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>1 madi</th>
<th>9 maddis</th>
<th>Other cost</th>
<th>% of Yarn Rate</th>
<th>% of other cost</th>
<th>Profit 15%</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>445</td>
<td>77</td>
<td>693</td>
<td>248</td>
<td>64</td>
<td>36</td>
<td>104</td>
<td>797</td>
</tr>
<tr>
<td>1993-1994</td>
<td>438</td>
<td>74</td>
<td>666</td>
<td>228</td>
<td>66</td>
<td>34</td>
<td>100</td>
<td>766</td>
</tr>
<tr>
<td>1994-1995</td>
<td>487</td>
<td>78</td>
<td>702</td>
<td>215</td>
<td>69</td>
<td>31</td>
<td>105</td>
<td>807</td>
</tr>
<tr>
<td>1995-1996</td>
<td>554</td>
<td>110</td>
<td>990</td>
<td>436</td>
<td>56</td>
<td>44</td>
<td>149</td>
<td>1139</td>
</tr>
<tr>
<td>1996-1997</td>
<td>599</td>
<td>119</td>
<td>1071</td>
<td>472</td>
<td>60</td>
<td>40</td>
<td>161</td>
<td>1232</td>
</tr>
<tr>
<td>1997-1998</td>
<td>653</td>
<td>168</td>
<td>1512</td>
<td>857</td>
<td>43</td>
<td>57</td>
<td>227</td>
<td>1739</td>
</tr>
<tr>
<td>1998-1999</td>
<td>675</td>
<td>176</td>
<td>1584</td>
<td>909</td>
<td>43</td>
<td>57</td>
<td>238</td>
<td>1822</td>
</tr>
<tr>
<td>1999-2000</td>
<td>719</td>
<td>186</td>
<td>1674</td>
<td>955</td>
<td>43</td>
<td>57</td>
<td>251</td>
<td>1925</td>
</tr>
<tr>
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<td>213</td>
<td>1917</td>
<td>1135</td>
<td>41</td>
<td>59</td>
<td>288</td>
<td>2205</td>
</tr>
<tr>
<td>2001-2002</td>
<td>807</td>
<td>207</td>
<td>1863</td>
<td>1056</td>
<td>43</td>
<td>57</td>
<td>279</td>
<td>2142</td>
</tr>
<tr>
<td>2002-2003</td>
<td>760</td>
<td>218</td>
<td>1962</td>
<td>1202</td>
<td>39</td>
<td>61</td>
<td>294</td>
<td>2256</td>
</tr>
<tr>
<td>2003-2004</td>
<td>759</td>
<td>225</td>
<td>2025</td>
<td>1266</td>
<td>38</td>
<td>62</td>
<td>304</td>
<td>2329</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.
From one bundle of yarn 18 dhothies (9 madis) can be made. 1 madi has two dhothies. Percentage of yarn rate is calculated by dividing yarn rate with total cost of 9 madis and multiplied by 100.

The above table explains that both yarn rate (raw material cost) and other cost like wage, dyeing etc. also rising over the years. During the period from 1992 to 1997, yarn rate is higher than other cost and from 98 to till date the other costs are higher than the yarn rate. Due to the rise in the cost structure, the selling price also increasing.

**TABLE No. 7.2**

*TREND ANALYSIS FOR DHOTHIES 80’s × 80’s*

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Cost</th>
<th>Selling Price</th>
<th>Index</th>
<th>Trend Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>693</td>
<td>797</td>
<td>100</td>
<td>691</td>
</tr>
<tr>
<td>1993-1994</td>
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<td>855</td>
</tr>
<tr>
<td>1994-1995</td>
<td>702</td>
<td>807</td>
<td>101</td>
<td>1020</td>
</tr>
<tr>
<td>1995-1996</td>
<td>990</td>
<td>1139</td>
<td>143</td>
<td>1185</td>
</tr>
<tr>
<td>1996-1997</td>
<td>1071</td>
<td>1232</td>
<td>155</td>
<td>1350</td>
</tr>
<tr>
<td>1997-1998</td>
<td>1512</td>
<td>1739</td>
<td>218</td>
<td>1514</td>
</tr>
<tr>
<td>1998-1999</td>
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<td>1679</td>
</tr>
<tr>
<td>1999-2000</td>
<td>1674</td>
<td>1925</td>
<td>242</td>
<td>1844</td>
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<tr>
<td>2001-2002</td>
<td>1863</td>
<td>2142</td>
<td>269</td>
<td>2173</td>
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<td>2002-2003</td>
<td>1962</td>
<td>2256</td>
<td>283</td>
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<td>2003-2004</td>
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<td>2502</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>19159</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.
Index \[= \frac{\text{Current years figure}}{\text{Base years figure}} \times 100\]

Trend value is \[y = a + bx.\]

\[a = \frac{\Sigma y}{n}, \quad b = \frac{\Sigma xy}{n}\]

\[x = \text{Year}\]

**TABLE No. 7.3**

**COST STRUCTURE ANALYSIS OF DHOTHIES 80’s x 60’s**

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>Total Cost</th>
<th>Other cost</th>
<th>% of Yarn Rate</th>
<th>% of other cost</th>
<th>Profit 15%</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>431</td>
<td>69</td>
<td>621</td>
<td>190</td>
<td>69</td>
<td>31</td>
<td>93</td>
</tr>
<tr>
<td>1993-1994</td>
<td>437</td>
<td>70</td>
<td>630</td>
<td>193</td>
<td>69</td>
<td>31</td>
<td>94.5</td>
</tr>
<tr>
<td>1994-1995</td>
<td>483</td>
<td>76</td>
<td>684</td>
<td>201</td>
<td>71</td>
<td>29</td>
<td>102.6</td>
</tr>
<tr>
<td>1995-1996</td>
<td>499</td>
<td>102</td>
<td>918</td>
<td>419</td>
<td>54</td>
<td>46</td>
<td>137.7</td>
</tr>
<tr>
<td>1996-1997</td>
<td>540</td>
<td>130</td>
<td>1170</td>
<td>630</td>
<td>46</td>
<td>54</td>
<td>175.5</td>
</tr>
<tr>
<td>1997-1998</td>
<td>602</td>
<td>160</td>
<td>1440</td>
<td>838</td>
<td>42</td>
<td>58</td>
<td>216</td>
</tr>
<tr>
<td>1998-1999</td>
<td>618</td>
<td>171</td>
<td>1539</td>
<td>921</td>
<td>40</td>
<td>60</td>
<td>230.85</td>
</tr>
<tr>
<td>1999-2000</td>
<td>689</td>
<td>186</td>
<td>1674</td>
<td>985</td>
<td>41</td>
<td>59</td>
<td>251.1</td>
</tr>
<tr>
<td>2000-2001</td>
<td>712</td>
<td>213</td>
<td>1917</td>
<td>1205</td>
<td>37</td>
<td>63</td>
<td>287.55</td>
</tr>
<tr>
<td>2001-2002</td>
<td>754</td>
<td>207</td>
<td>1863</td>
<td>1109</td>
<td>40</td>
<td>60</td>
<td>279.45</td>
</tr>
<tr>
<td>2002-2003</td>
<td>754</td>
<td>218</td>
<td>1962</td>
<td>1208</td>
<td>38</td>
<td>62</td>
<td>294.3</td>
</tr>
<tr>
<td>2003-2004</td>
<td>742</td>
<td>225</td>
<td>2025</td>
<td>1283</td>
<td>37</td>
<td>63</td>
<td>303.75</td>
</tr>
</tbody>
</table>

**SOURCE:** Periodical Registers and Files.
From the above table it is clear that yarn rate is increasing over the years. But during 2003-04 there was little reduction in the price of yarn. The profit margin is same for all the years at the rate of 15 per cent. Due to the rise in cost structure, the selling price also increasing over the years.

**TABLE No. 7.4**

**TREND ANALYSIS FOR DHOTHIES 80’s x 60’s**

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Cost</th>
<th>Selling Price</th>
<th>Index</th>
<th>Trend Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>621</td>
<td>714</td>
<td>100</td>
<td>641</td>
</tr>
<tr>
<td>1993-1994</td>
<td>630</td>
<td>725</td>
<td>102</td>
<td>811</td>
</tr>
<tr>
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<td>1996-1997</td>
<td>1170</td>
<td>1346</td>
<td>189</td>
<td>1321</td>
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<td>1997-1998</td>
<td>1440</td>
<td>1656</td>
<td>232</td>
<td>1491</td>
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<td>1998-1999</td>
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<td>1999-2000</td>
<td>1674</td>
<td>1925</td>
<td>270</td>
<td>1831</td>
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<td>2000-2001</td>
<td>1917</td>
<td>2205</td>
<td>309</td>
<td>2001</td>
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<td>2001-2002</td>
<td>1863</td>
<td>2143</td>
<td>300</td>
<td>2171</td>
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<td>2002-2003</td>
<td>1962</td>
<td>2256</td>
<td>316</td>
<td>2341</td>
</tr>
<tr>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18912</strong></td>
<td></td>
<td><strong>18912</strong></td>
<td></td>
</tr>
</tbody>
</table>

**SOURCE:** Periodical Registers and Files.
### TABLE No. 7.5

**COST STRUCTURE ANALYSIS OF DHOTHIES 60’s x 60’s**

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>Total Cost</th>
<th>Other cost</th>
<th>% of Yarn Rate</th>
<th>% of other cost</th>
<th>Profit 15%</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>430</td>
<td>65</td>
<td>585</td>
<td>155</td>
<td>74</td>
<td>26</td>
<td>87.75</td>
</tr>
<tr>
<td>1993-1994</td>
<td>428</td>
<td>77</td>
<td>693</td>
<td>265</td>
<td>62</td>
<td>38</td>
<td>103.95</td>
</tr>
<tr>
<td>1994-1995</td>
<td>470</td>
<td>82</td>
<td>738</td>
<td>268</td>
<td>64</td>
<td>36</td>
<td>110.7</td>
</tr>
<tr>
<td>1995-1996</td>
<td>480</td>
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<td>1215</td>
<td>735</td>
<td>39</td>
<td>61</td>
<td>182.25</td>
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<td>1996-1997</td>
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<td>972</td>
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<td>47</td>
<td>145.8</td>
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<td>1997-1998</td>
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<td>927</td>
<td>342</td>
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<td>157.95</td>
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<td>1368</td>
<td>730</td>
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<td>1377</td>
<td>697</td>
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<td>51</td>
<td>206.55</td>
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<td>2001-2002</td>
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<td>1530</td>
<td>841</td>
<td>45</td>
<td>55</td>
<td>229.5</td>
</tr>
<tr>
<td>2002-2003</td>
<td>664</td>
<td>174</td>
<td>1566</td>
<td>902</td>
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<td>58</td>
<td>234.9</td>
</tr>
<tr>
<td>2003-2004</td>
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<td>180</td>
<td>1620</td>
<td>968</td>
<td>40</td>
<td>60</td>
<td>243</td>
</tr>
</tbody>
</table>

**SOURCE:** Periodical Registers and Files.

It is clear from the above table that during 1995-96 and after 1999-2000 the other costs are higher than the yarn rate. Profit margin is same for all the years. Selling price increases due to the rise in price of yarn and total cost. 
### TABLE No. 7.6

**TREND ANALYSIS FOR DHOTHIES 60's x 60's**

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Cost</th>
<th>Selling Price</th>
<th>Index</th>
<th>Trend Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>585</td>
<td>673</td>
<td>100</td>
<td>713</td>
</tr>
<tr>
<td>1993-1994</td>
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<tr>
<td>1995-1996</td>
<td>1215</td>
<td>1397</td>
<td>208</td>
<td>1037</td>
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<td>166</td>
<td>1145</td>
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<td>1997-1998</td>
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<td>158</td>
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<td>1795</td>
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<td></td>
<td><strong>15692</strong></td>
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</table>

**SOURCE:** Periodical Registers and Files.
### TABLE No. 7.7

COST STRUCTURE ANALYSIS OF DHOTHIES 60's x 40's

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>Total Cost</th>
<th>% of Yarn Rate</th>
<th>% of Other Cost</th>
<th>Profit %</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1 madi</td>
<td>9 madis</td>
<td>Other cost</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1992-1993</td>
<td>420</td>
<td>558</td>
<td>138</td>
<td>75</td>
<td>25</td>
<td>83.7</td>
</tr>
<tr>
<td>1993-1994</td>
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<td>657</td>
<td>235</td>
<td>64</td>
<td>36</td>
<td>98.5</td>
</tr>
<tr>
<td>1994-1995</td>
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<td>828</td>
<td>407</td>
<td>51</td>
<td>49</td>
<td>124.2</td>
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<tr>
<td>1995-1996</td>
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<td>981</td>
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<td>49</td>
<td>51</td>
<td>147</td>
</tr>
<tr>
<td>1996-1997</td>
<td>511</td>
<td>972</td>
<td>461</td>
<td>53</td>
<td>47</td>
<td>145.8</td>
</tr>
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<td>1997-1998</td>
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<td>1008</td>
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<td>55</td>
<td>45</td>
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<td>566</td>
<td>53</td>
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<td>904</td>
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<td>57</td>
<td>236.25</td>
</tr>
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<td>1602</td>
<td>952</td>
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<td>37</td>
<td>63</td>
<td>263</td>
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</table>

**SOURCE:** Periodical Registers and Files.

The above table shows the cost structure of dhothies 60’s x 40’s. The percentage of yarn rate is decreasing over the years. But the selling price is increasing.
<table>
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SOURCE: Periodical Registers and Files.
TABLE No. 7.9
BREAK-EVEN ANALYSIS FOR DHOTHIES

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<th>Average Sales</th>
<th>Average Variable Cost</th>
<th>Average Contribution</th>
<th>Average Fixed Cost</th>
<th>Break-Even Sales</th>
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Average Sales = \( \frac{\text{Total Sales}}{4} \)

Average Variable Cost = \( \frac{\text{Total Other Cost}}{4} \)

Average Fixed Cost = \( \frac{\text{Total Yarn Sale}}{4} \)

Break-Even Sales = \( \frac{\text{Fixed Cost} \times \text{Sales}}{\text{Sales} - \text{Variable Sales}} \)
As for Break-Even Analysis, the break even i.e. no profit and no loss at the sales target of Rs.583/- during 1992-93. But the same have been raised to Rs.1528/- during the year 2003-2004.

TABLE No. 7.10

AVERAGE INDICES OF DHOTHIES

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<th>Years</th>
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<th>60x60</th>
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SOURCE: Periodical Registers and Files.
7.2 COSTS STRUCTURE ANALYSIS FOR KACHAI

TABLE No. 7.11

COST STRUCTURE ANALYSIS FOR KATCHAI 20 × 20

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>Total Cost</th>
<th>Other cost</th>
<th>% of Yarn Rate</th>
<th>% of other cost</th>
<th>Profit 15%</th>
<th>Selling Price</th>
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</table>

SOURCE: Periodical Registers and Files.

From the above table both yarn rate i.e. raw material cost and other cost is raising over the years. The total cost for 12 years is higher than the yarn rate. The selling price also raising during the
years. From one bundle of yarn 5 Katchais can be made. 1 Katchai consists of 8 pieces (thundu).

TABLE No. 7.12

TREND ANALYSIS FOR KATCHAI 20 × 20

<table>
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<th>Years</th>
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<th>Index</th>
<th>Trend Value</th>
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SOURCE: Periodical Registers and Files.
TABLE No. 7.13

BREAK-EVEN ANALYSIS FOR KATCHAI 20 × 20

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<th>Fixed Cost</th>
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SOURCE: Periodical Registers and Files.

From the above table it is clear that the break-even sales during the year is highly fluctuating.
7.3 COSTS STRUCTURE ANALYSIS OF SAREES

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<th>9 Sarees</th>
<th>Other cost</th>
<th>% of Yarn Rate</th>
<th>% of other cost</th>
<th>Profit 1.5%</th>
<th>Selling</th>
<th>Price</th>
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SOURCE: Periodical Registers and Files.

The above table explains the cost price and selling price for sarees. There was an increasing trend of yarn rate. Total cost and
serving price over the years. From 1 bundle of yarn 9 sarees can be made.

**TABLE No. 7.15**

**TREND ANALYSIS FOR SAREES**

<table>
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<th>Selling Price</th>
<th>Index</th>
<th>Trend Value</th>
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</tr>
<tr>
<td>2003-2004</td>
<td>2007</td>
<td>2308</td>
<td>314</td>
<td>2313</td>
</tr>
</tbody>
</table>

**SOURCE:** Periodical Registers and Files.
TABLE No. 7.16

BREAK-EVEN ANALYSIS FOR SAREES

<table>
<thead>
<tr>
<th>Years</th>
<th>Sales</th>
<th>Variable Cost</th>
<th>Contribution</th>
<th>Fixed Cost</th>
<th>Break-Even Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>735</td>
<td>279</td>
<td>456</td>
<td>360</td>
<td>580</td>
</tr>
<tr>
<td>1993-1994</td>
<td>859</td>
<td>363</td>
<td>496</td>
<td>384</td>
<td>665</td>
</tr>
<tr>
<td>1994-1995</td>
<td>973</td>
<td>443</td>
<td>530</td>
<td>403</td>
<td>739</td>
</tr>
<tr>
<td>1995-1996</td>
<td>1107</td>
<td>536</td>
<td>571</td>
<td>427</td>
<td>827</td>
</tr>
<tr>
<td>1996-1997</td>
<td>1294</td>
<td>670</td>
<td>624</td>
<td>455</td>
<td>943</td>
</tr>
<tr>
<td>1997-1998</td>
<td>1387</td>
<td>690</td>
<td>697</td>
<td>516</td>
<td>1026</td>
</tr>
<tr>
<td>1998-1999</td>
<td>1542</td>
<td>811</td>
<td>731</td>
<td>530</td>
<td>1118</td>
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<td>1999-2000</td>
<td>1915</td>
<td>1091</td>
<td>824</td>
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<td>2000-2001</td>
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<td>1200</td>
<td>849</td>
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<td>2001-2002</td>
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<td>876</td>
<td>592</td>
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<td>2002-2003</td>
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<td>2003-2004</td>
<td>2308</td>
<td>1392</td>
<td>916</td>
<td>615</td>
<td>1549</td>
</tr>
</tbody>
</table>

**SOURCE:** Periodical Registers and Files.

From the above table it is clear that one can have the break-even i.e. no profit and no loss position at the sales target of Rs.580/-. But it can be raised to Rs.1549 during the year 2003-2004.
7.4 COSTS STRUCTURE ANALYSIS FOR TOWELS

TABLE No. 7.17

COST STRUCTURE ANALYSIS FOR TOWEL 10 x 10

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>Total Cost</th>
<th>Other cost</th>
<th>% of Yarn</th>
<th>% of other cost</th>
<th>Profit 15%</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>330</td>
<td>86</td>
<td>516</td>
<td>186</td>
<td>64</td>
<td>36</td>
<td>77</td>
</tr>
<tr>
<td>1993-1994</td>
<td>382</td>
<td>90</td>
<td>576</td>
<td>194</td>
<td>66</td>
<td>34</td>
<td>86</td>
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<tr>
<td>1994-1995</td>
<td>425</td>
<td>106</td>
<td>636</td>
<td>211</td>
<td>67</td>
<td>33</td>
<td>95</td>
</tr>
<tr>
<td>1995-1996</td>
<td>420</td>
<td>178</td>
<td>1068</td>
<td>648</td>
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<td>1996-1997</td>
<td>280</td>
<td>74</td>
<td>444</td>
<td>164</td>
<td>63</td>
<td>37</td>
<td>67</td>
</tr>
<tr>
<td>1997-1998</td>
<td>320</td>
<td>90</td>
<td>540</td>
<td>220</td>
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<td>81</td>
</tr>
<tr>
<td>1998-1999</td>
<td>280</td>
<td>78</td>
<td>468</td>
<td>188</td>
<td>60</td>
<td>40</td>
<td>70</td>
</tr>
<tr>
<td>1999-2000</td>
<td>245</td>
<td>87</td>
<td>522</td>
<td>277</td>
<td>53</td>
<td>47</td>
<td>78</td>
</tr>
<tr>
<td>2000-2001</td>
<td>255</td>
<td>87</td>
<td>522</td>
<td>267</td>
<td>49</td>
<td>51</td>
<td>78</td>
</tr>
<tr>
<td>2001-2002</td>
<td>277</td>
<td>76</td>
<td>456</td>
<td>179</td>
<td>61</td>
<td>39</td>
<td>68</td>
</tr>
<tr>
<td>2002-2003</td>
<td>280</td>
<td>75</td>
<td>450</td>
<td>170</td>
<td>62</td>
<td>38</td>
<td>68</td>
</tr>
<tr>
<td>2003-2004</td>
<td>281</td>
<td>78</td>
<td>468</td>
<td>187</td>
<td>60</td>
<td>40</td>
<td>70</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.

The above table explains that the total cost during the year 1995-96 is very high. The other cost and selling price is also very high during that year. But from 1996-97 the yarn rate and selling price is
increasing gradually. From one bundle of yarn 6 dozen of towels can be made.

**TABLE No. 7.18**

**TREND ANALYSIS FOR TOWEL 10 × 10**

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Cost</th>
<th>Selling Price</th>
<th>Index</th>
<th>Trend Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>516</td>
<td>593</td>
<td>100</td>
<td>760</td>
</tr>
<tr>
<td>1993-1994</td>
<td>576</td>
<td>662</td>
<td>112</td>
<td>738</td>
</tr>
<tr>
<td>1994-1995</td>
<td>636</td>
<td>731</td>
<td>123</td>
<td>716</td>
</tr>
<tr>
<td>1995-1996</td>
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<td>1228</td>
<td>207</td>
<td>694</td>
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<tr>
<td>1996-1997</td>
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<td>86</td>
<td>672</td>
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<tr>
<td>1997-1998</td>
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<td>621</td>
<td>105</td>
<td>650</td>
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<tr>
<td>1998-1999</td>
<td>468</td>
<td>538</td>
<td>91</td>
<td>628</td>
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<tr>
<td>1999-2000</td>
<td>522</td>
<td>600</td>
<td>101</td>
<td>606</td>
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<tr>
<td>2000-2001</td>
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<tr>
<td>2001-2002</td>
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</tr>
<tr>
<td>2002-2003</td>
<td>450</td>
<td>518</td>
<td>87</td>
<td>539</td>
</tr>
<tr>
<td>2003-2004</td>
<td>468</td>
<td>538</td>
<td>91</td>
<td>517</td>
</tr>
<tr>
<td>Total</td>
<td>7664</td>
<td></td>
<td></td>
<td>7664</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.
TABLE No. 7.19

BREAK-EVEN ANALYSIS FOR TOWEL 10 × 10

<table>
<thead>
<tr>
<th>Years</th>
<th>Sales</th>
<th>Variable Cost</th>
<th>Contribution</th>
<th>Fixed Cost</th>
<th>Break-Even Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>593</td>
<td>186</td>
<td>407</td>
<td>330</td>
<td>481</td>
</tr>
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<tr>
<td>1994-1995</td>
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<td>211</td>
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<td>598</td>
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<td>580</td>
<td>420</td>
<td>889</td>
</tr>
<tr>
<td>1996-1997</td>
<td>511</td>
<td>164</td>
<td>347</td>
<td>280</td>
<td>412</td>
</tr>
<tr>
<td>1997-1998</td>
<td>621</td>
<td>220</td>
<td>401</td>
<td>320</td>
<td>496</td>
</tr>
<tr>
<td>1998-1999</td>
<td>538</td>
<td>188</td>
<td>350</td>
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<td>1999-2000</td>
<td>600</td>
<td>277</td>
<td>323</td>
<td>245</td>
<td>455</td>
</tr>
<tr>
<td>2000-2001</td>
<td>600</td>
<td>267</td>
<td>333</td>
<td>255</td>
<td>460</td>
</tr>
<tr>
<td>2001-2002</td>
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<td>179</td>
<td>345</td>
<td>277</td>
<td>421</td>
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<tr>
<td>2002-2003</td>
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<td>348</td>
<td>280</td>
<td>417</td>
</tr>
<tr>
<td>2003-2004</td>
<td>538</td>
<td>187</td>
<td>351</td>
<td>281</td>
<td>431</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.

From the above table it is clear that Break-Even sales are highly fluctuating during the period under study and 10 per cent at a decreasing trend.
### 7.5 COSTS STRUCTURE ANALYSIS FOR BED-SHEETS

**TABLE No. 7.20**

**COST STRUCTURE ANALYSIS OF BEDSHEETS 2/17 × 2/17**

<table>
<thead>
<tr>
<th>Years</th>
<th>Yarn Rate</th>
<th>Total Cost</th>
<th></th>
<th></th>
<th></th>
<th>Profit 15%</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1 bedsheets</td>
<td>6 bedsheets</td>
<td>Other cost</td>
<td>% of Yarn Rate</td>
<td>% of other cost</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>-----------</td>
<td>-------------</td>
<td>-------------</td>
<td>------------</td>
<td>----------------</td>
<td>----------------</td>
<td>---------------</td>
</tr>
<tr>
<td>1992-1993</td>
<td>131</td>
<td>33</td>
<td>198</td>
<td>67</td>
<td>66</td>
<td>34</td>
<td>30</td>
</tr>
<tr>
<td>1993-1994</td>
<td>180</td>
<td>44</td>
<td>264</td>
<td>84</td>
<td>68</td>
<td>32</td>
<td>40</td>
</tr>
<tr>
<td>1994-1995</td>
<td>240</td>
<td>53</td>
<td>318</td>
<td>78</td>
<td>75</td>
<td>25</td>
<td>48</td>
</tr>
<tr>
<td>1995-1996</td>
<td>285</td>
<td>54</td>
<td>324</td>
<td>39</td>
<td>88</td>
<td>22</td>
<td>49</td>
</tr>
<tr>
<td>1996-1997</td>
<td>301</td>
<td>71</td>
<td>426</td>
<td>125</td>
<td>71</td>
<td>29</td>
<td>64</td>
</tr>
<tr>
<td>1997-1998</td>
<td>320</td>
<td>72</td>
<td>432</td>
<td>112</td>
<td>74</td>
<td>26</td>
<td>65</td>
</tr>
<tr>
<td>1998-1999</td>
<td>298</td>
<td>66</td>
<td>396</td>
<td>98</td>
<td>75</td>
<td>25</td>
<td>59</td>
</tr>
<tr>
<td>1999-2000</td>
<td>346</td>
<td>75</td>
<td>450</td>
<td>104</td>
<td>77</td>
<td>23</td>
<td>68</td>
</tr>
<tr>
<td>2000-2001</td>
<td>406</td>
<td>86</td>
<td>516</td>
<td>110</td>
<td>79</td>
<td>21</td>
<td>77</td>
</tr>
<tr>
<td>2001-2002</td>
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<td>92</td>
<td>552</td>
<td>90</td>
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<td>83</td>
</tr>
<tr>
<td>2002-2003</td>
<td>480</td>
<td>96</td>
<td>576</td>
<td>96</td>
<td>83</td>
<td>17</td>
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</tr>
<tr>
<td>2003-2004</td>
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<td>99</td>
<td>594</td>
<td>82</td>
<td>86</td>
<td>14</td>
<td>89</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.

From the above table it is clear that the yarn rate and the total cost is increasing over the years. But there is a decreasing tendency of other cost from the year 2001-2002. The profit margin is
same for all the years. From one bundle of yarn 6 bedsheets can be made.

**TABLE No. 7.21**

TREND ANALYSIS FOR BEDSHEETS 2/17 × 2/17

<table>
<thead>
<tr>
<th>Years</th>
<th>Total Cost</th>
<th>Selling Price</th>
<th>Index</th>
<th>Trend Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>198</td>
<td>228</td>
<td>100</td>
<td>267</td>
</tr>
<tr>
<td>1993-1994</td>
<td>264</td>
<td>304</td>
<td>133</td>
<td>307</td>
</tr>
<tr>
<td>1994-1995</td>
<td>318</td>
<td>366</td>
<td>161</td>
<td>346</td>
</tr>
<tr>
<td>1995-1996</td>
<td>324</td>
<td>373</td>
<td>164</td>
<td>385</td>
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<tr>
<td>1996-1997</td>
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<td>490</td>
<td>215</td>
<td>425</td>
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<tr>
<td>1997-1998</td>
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<td>497</td>
<td>218</td>
<td>464</td>
</tr>
<tr>
<td>1998-1999</td>
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<td>455</td>
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<td>503</td>
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<td>543</td>
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<td>2000-2001</td>
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<td>2001-2002</td>
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<td>635</td>
<td>279</td>
<td>621</td>
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<td>2002-2003</td>
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<td>662</td>
<td>290</td>
<td>661</td>
</tr>
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<td>2003-2004</td>
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<td>Total</td>
<td>5804</td>
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<td>5804</td>
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</table>

SOURCE: Periodical Registers and Files.
TABLE No. 7.22

BREAK-EVEN ANALYSIS FOR BEDSHEETS 2/17 x 2/17

<table>
<thead>
<tr>
<th>Years</th>
<th>Sales</th>
<th>Variable Cost</th>
<th>Contribution</th>
<th>Fixed Cost</th>
<th>Break-Even Sales</th>
</tr>
</thead>
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<td>1992-1993</td>
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<td>161</td>
<td>131</td>
<td>186</td>
</tr>
<tr>
<td>1993-1994</td>
<td>304</td>
<td>84</td>
<td>220</td>
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<td>249</td>
</tr>
<tr>
<td>1994-1995</td>
<td>366</td>
<td>78</td>
<td>288</td>
<td>240</td>
<td>305</td>
</tr>
<tr>
<td>1995-1996</td>
<td>373</td>
<td>39</td>
<td>334</td>
<td>285</td>
<td>318</td>
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<tr>
<td>1996-1997</td>
<td>490</td>
<td>125</td>
<td>365</td>
<td>301</td>
<td>404</td>
</tr>
<tr>
<td>1997-1998</td>
<td>497</td>
<td>112</td>
<td>385</td>
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<td>413</td>
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<tr>
<td>1998-1999</td>
<td>455</td>
<td>98</td>
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<td>298</td>
<td>380</td>
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<tr>
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<td>518</td>
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<td>433</td>
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<td>110</td>
<td>483</td>
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<td>2001-2002</td>
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<td>462</td>
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<tr>
<td>2002-2003</td>
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<td>566</td>
<td>480</td>
<td>561</td>
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<tr>
<td>2003-2004</td>
<td>683</td>
<td>82</td>
<td>601</td>
<td>512</td>
<td>582</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.

As for the break-Even Analysis one can have the break-even i.e. no profit and no loss position at the sales target of Rs.182/-.

But the same can be raised to Rs.582/- during the year 2003-2004 with an increase of 213 per cent over the 12 years.
7.6 ANALYSIS ON OVERALL INDICES OF HANDLOOM PRODUCTS

TABLE No. 7.23
OVERALL INDICES OF HANDLOOM PRODUCTS

<table>
<thead>
<tr>
<th>Years</th>
<th>Dhothies</th>
<th>Katchai</th>
<th>Sarees</th>
<th>Towel</th>
<th>Bedsheets</th>
</tr>
</thead>
<tbody>
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<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>1993-1994</td>
<td>109</td>
<td>135</td>
<td>117</td>
<td>112</td>
<td>133</td>
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<td>161</td>
</tr>
<tr>
<td>1995-1996</td>
<td>169</td>
<td>143</td>
<td>151</td>
<td>207</td>
<td>164</td>
</tr>
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<td>1996-1997</td>
<td>171</td>
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<td>86</td>
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<td>1997-1998</td>
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<td>1998-1999</td>
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<td>101</td>
<td>227</td>
</tr>
<tr>
<td>2000-2001</td>
<td>260</td>
<td>190</td>
<td>279</td>
<td>101</td>
<td>260</td>
</tr>
<tr>
<td>2001-2002</td>
<td>278</td>
<td>259</td>
<td>290</td>
<td>88</td>
<td>279</td>
</tr>
<tr>
<td>2002-2003</td>
<td>289</td>
<td>263</td>
<td>303</td>
<td>87</td>
<td>290</td>
</tr>
<tr>
<td>2003-2004</td>
<td>302</td>
<td>266</td>
<td>314</td>
<td>91</td>
<td>300</td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.

As per the overall indices except for towels, for all other products the indices are at the increasing level. Their significance are tested through Kruskal-Wallis test as below.
FIGURE No. 7.1

FIGURE SHOWING THE GROWTH OF TOTAL RECOVERY OF LOANS AND ADVANCES MADE BY CENTRAL CO-OPERATIVE BANK OF KANYAKUMARI DISTRICT

YEAR

INDICES

- Dhothies
- Katchai
- Sarees
- Towel
- Bedsheets
TABLE No. 7.24

TEST OF SIGNIFICANCE ON THE OVERALL INDICES OF THE HANDLOOM PRODUCTS

<table>
<thead>
<tr>
<th>Years</th>
<th>Dhoties</th>
<th>R₁</th>
<th>Katchai</th>
<th>R₂</th>
<th>Saris</th>
<th>R₃</th>
<th>Towel</th>
<th>R₄</th>
<th>Bedheets</th>
<th>R₅</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-1993</td>
<td>100</td>
<td>8</td>
<td>100</td>
<td>8</td>
<td>100</td>
<td>8</td>
<td>100</td>
<td>8</td>
<td>100</td>
<td>8</td>
</tr>
<tr>
<td>1993-1994</td>
<td>109</td>
<td>14</td>
<td>135</td>
<td>21</td>
<td>117</td>
<td>16</td>
<td>112</td>
<td>15</td>
<td>133</td>
<td>20</td>
</tr>
<tr>
<td>1994-1995</td>
<td>121</td>
<td>17</td>
<td>175</td>
<td>29</td>
<td>132</td>
<td>19</td>
<td>123</td>
<td>18</td>
<td>161</td>
<td>25</td>
</tr>
<tr>
<td>1995-1996</td>
<td>169</td>
<td>27</td>
<td>143</td>
<td>22</td>
<td>151</td>
<td>24</td>
<td>207</td>
<td>35</td>
<td>164</td>
<td>26</td>
</tr>
<tr>
<td>1996-1997</td>
<td>171</td>
<td>28</td>
<td>216</td>
<td>38.5</td>
<td>176</td>
<td>30</td>
<td>86</td>
<td>1</td>
<td>215</td>
<td>37</td>
</tr>
<tr>
<td>1997-1998</td>
<td>197</td>
<td>33</td>
<td>221</td>
<td>41</td>
<td>189</td>
<td>31</td>
<td>105</td>
<td>13</td>
<td>218</td>
<td>40</td>
</tr>
<tr>
<td>1998-1999</td>
<td>216</td>
<td>38.5</td>
<td>291</td>
<td>56</td>
<td>210</td>
<td>36</td>
<td>91</td>
<td>4.5</td>
<td>200</td>
<td>34</td>
</tr>
<tr>
<td>1999-2000</td>
<td>247</td>
<td>43</td>
<td>144</td>
<td>23</td>
<td>261</td>
<td>47</td>
<td>101</td>
<td>11.5</td>
<td>227</td>
<td>42</td>
</tr>
<tr>
<td>2000-2001</td>
<td>260</td>
<td>45.5</td>
<td>190</td>
<td>32</td>
<td>279</td>
<td>51.5</td>
<td>101</td>
<td>11.5</td>
<td>260</td>
<td>45.5</td>
</tr>
<tr>
<td>2001-2002</td>
<td>278</td>
<td>50</td>
<td>259</td>
<td>44</td>
<td>290</td>
<td>54.5</td>
<td>88</td>
<td>3</td>
<td>279</td>
<td>51.5</td>
</tr>
<tr>
<td>2002-2003</td>
<td>289</td>
<td>53</td>
<td>263</td>
<td>48</td>
<td>303</td>
<td>59</td>
<td>87</td>
<td>2</td>
<td>290</td>
<td>54.5</td>
</tr>
<tr>
<td>2003-2004</td>
<td>302</td>
<td>58</td>
<td>266</td>
<td>49</td>
<td>314</td>
<td>60</td>
<td>91</td>
<td>4.5</td>
<td>300</td>
<td>57</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>415</td>
<td>411.5</td>
<td>436</td>
<td>127</td>
<td>440.5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SOURCE: Periodical Registers and Files.
Kruskal-Wallis test

\[
H = \frac{1}{n(n+1)} \left\{ \frac{R_1^2}{n_1} + \frac{R_2^2}{n_2} + \frac{R_3^2}{n_3} + \frac{R_4^2}{n_4} + \frac{R_5^2}{n_5} \right\} - 3(n+1)
\]

\[
H = \frac{12}{60 \times 61} \left\{ \frac{415^2}{12} + \frac{411.5^2}{12} + \frac{436^2}{12} + \frac{127^2}{12} + \frac{440.5^2}{12} \right\} - 3 \times 61
\]

= 19.68

Degrees of Freedom = K - 1

= 5 - 1

= 4 = 9.49

Table Value of \(\chi^2\) at 5\% = 9.49

7.7 COMPARATIVE COSTS, PRICES AND PROFITS ANALYSIS

OF VARIOUS ITEMS OF POWERLOOM AND HANDLOOM

PRODUCTS OF KANYAKUMARI DISTRICT

Selling price for handloom products are fixed by adding 20 per cent to 40 per cent of profit margin with the purchasing price by the handloom retailers. But the selling price for powerloom products are fixed by adding 30 per cent to 50 per cent of profit margin with the purchasing price by the powerloom retailers.
I. DHOTHIES

TABLE No. 7.25
PURCHASING PRICE, PROFIT MARGIN & SELLING PRICE OF DHOTHIES

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Purchasing Price</th>
<th>Profit Margin</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Double set Dhoty</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low variety</td>
<td>156</td>
<td>95</td>
<td>47</td>
</tr>
<tr>
<td>b.</td>
<td>High variety</td>
<td>550</td>
<td>510</td>
<td>165</td>
</tr>
<tr>
<td>2.</td>
<td>Single Dhoty</td>
<td>56</td>
<td>45</td>
<td>17</td>
</tr>
<tr>
<td>3.</td>
<td>Set Moondu Double</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low variety</td>
<td>190</td>
<td>155</td>
<td>57</td>
</tr>
<tr>
<td>b.</td>
<td>High variety</td>
<td>1500</td>
<td>1000</td>
<td>450</td>
</tr>
<tr>
<td>4.</td>
<td>Set Moondu Single</td>
<td>141</td>
<td>120</td>
<td>42</td>
</tr>
<tr>
<td>5.</td>
<td>Nerial</td>
<td>60</td>
<td>60</td>
<td>18</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data

II. KATCHAI

TABLE No. 7.26
PURCHASING PRICE, PROFIT MARGIN & SELLING PRICE OF KATCHAI

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Purchasing Price</th>
<th>Profit Margin</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Low cost</td>
<td>19</td>
<td>11</td>
<td>6</td>
</tr>
<tr>
<td>2.</td>
<td>Medium cost</td>
<td>25</td>
<td>18</td>
<td>8</td>
</tr>
<tr>
<td>3.</td>
<td>High cost</td>
<td>31</td>
<td>27</td>
<td>9</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.
### III. SAREES

**TABLE No. 7.27**

PURCHASING PRICE, PROFIT MARGIN & SELLING PRICE OF SAREES

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Purchasing Price</th>
<th>Profit Margin</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Hand-loom</td>
<td>Power-loom</td>
<td>Hand-loom 30%</td>
</tr>
<tr>
<td>1.</td>
<td>Printed Sarees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low</td>
<td>173</td>
<td>200</td>
<td>52</td>
</tr>
<tr>
<td>b.</td>
<td>High</td>
<td>650</td>
<td>700</td>
<td>195</td>
</tr>
<tr>
<td>2.</td>
<td>Cotton</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>40’s</td>
<td>120</td>
<td>75</td>
<td>36</td>
</tr>
<tr>
<td>b.</td>
<td>100’s</td>
<td>135</td>
<td>140</td>
<td>41</td>
</tr>
<tr>
<td>c.</td>
<td>120’s</td>
<td>700</td>
<td>500</td>
<td>210</td>
</tr>
<tr>
<td>3.</td>
<td>Kora Cotton</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low cost</td>
<td>200</td>
<td>150</td>
<td>60</td>
</tr>
<tr>
<td>b.</td>
<td>Medium</td>
<td>750</td>
<td>500</td>
<td>225</td>
</tr>
<tr>
<td>c.</td>
<td>High</td>
<td>1000</td>
<td>850</td>
<td>300</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.

### IV. TOWELS

**TABLE No. 7.28**

PURCHASING PRICE, PROFIT MARGIN & SELLING PRICE OF TOWELS

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Purchasing Price</th>
<th>Profit Margin</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Hand-loom</td>
<td>Power-loom</td>
<td>Hand-loom 30%</td>
</tr>
<tr>
<td>1.</td>
<td>25&quot;x54&quot;</td>
<td>25</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>2.</td>
<td>White Towels</td>
<td>21</td>
<td>9</td>
<td>6</td>
</tr>
<tr>
<td>3.</td>
<td>Jacquard Towels</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low</td>
<td>15</td>
<td>25</td>
<td>5</td>
</tr>
<tr>
<td>b.</td>
<td>High</td>
<td>52</td>
<td>90</td>
<td>16</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.
V. BED-SHEET

**TABLE No. 7.29**

PURCHASING PRICE, PROFIT MARGIN & SELLING PRICE OF

BED-SHEETS

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Purchasing Price</th>
<th>Profit Margin</th>
<th>Selling Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Bed-sheet Plain</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Single</td>
<td>83</td>
<td>55</td>
<td>25</td>
</tr>
<tr>
<td>b.</td>
<td>Double</td>
<td>120</td>
<td>100</td>
<td>36</td>
</tr>
<tr>
<td>2.</td>
<td>Jacquard</td>
<td>146</td>
<td>150</td>
<td>44</td>
</tr>
<tr>
<td>3.</td>
<td>Bed-sheet Design</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low</td>
<td>103</td>
<td>55</td>
<td>31</td>
</tr>
<tr>
<td>b.</td>
<td>High</td>
<td>650</td>
<td>450</td>
<td>195</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.
TABLE No. 7.30

COMPARATIVE ANALYSIS OF POWERLOOM AND HANDLOOM DHOTHIES

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Powerloom</th>
<th>Handloom</th>
<th>Difference</th>
<th>% of Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dhothies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Low</td>
<td>124</td>
<td>203</td>
<td>79</td>
<td>64</td>
</tr>
<tr>
<td></td>
<td>b. High</td>
<td>663</td>
<td>715</td>
<td>52</td>
<td>8</td>
</tr>
<tr>
<td>2.</td>
<td>Single Dhothy</td>
<td>59</td>
<td>73</td>
<td>14</td>
<td>24</td>
</tr>
<tr>
<td>3.</td>
<td>Set Moondu Double</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Low</td>
<td>200</td>
<td>247</td>
<td>47</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>b. High</td>
<td>1300</td>
<td>1950</td>
<td>650</td>
<td>50</td>
</tr>
<tr>
<td>4.</td>
<td>Set Moondu Single</td>
<td>156</td>
<td>183</td>
<td>27</td>
<td>17</td>
</tr>
<tr>
<td>5.</td>
<td>Nerial</td>
<td>78</td>
<td>78</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.

From the above table it is clear that the cost difference is very high in low variety dhothies, high set moondu, single dhothy, low set moondu, single set moondu and high variety of dhothies. There is close relationship to the extent of .989 and the overall increase is 26.71 per cent.
TABLE No. 7.31

COMPARATIVE ANALYSIS OF POWERLOOM AND HANDLOOM KATCHAIS

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Powerloom</th>
<th>Handloom</th>
<th>Difference</th>
<th>% of Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Low cost</td>
<td>14</td>
<td>25</td>
<td>11</td>
<td>79</td>
</tr>
<tr>
<td>2.</td>
<td>Medium cost</td>
<td>23</td>
<td>33</td>
<td>10</td>
<td>43</td>
</tr>
<tr>
<td>3.</td>
<td>High cost</td>
<td>35</td>
<td>40</td>
<td>5</td>
<td>14</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.

There is close relationship to the extent of .993.

TABLE No. 7.32

COMPARATIVE ANALYSIS OF POWERLOOM AND HANDLOOM SAREES

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Powerloom</th>
<th>Handloom</th>
<th>Difference</th>
<th>% of Increase (or) Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Printed Sarees</td>
<td>260</td>
<td>25</td>
<td>(35)</td>
<td>(13)</td>
</tr>
<tr>
<td></td>
<td>a. Low</td>
<td>250</td>
<td>45</td>
<td>20</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>b. High</td>
<td>710</td>
<td>845</td>
<td>135</td>
<td>19</td>
</tr>
<tr>
<td>2.</td>
<td>Cotton</td>
<td>98</td>
<td>156</td>
<td>58</td>
<td>59</td>
</tr>
<tr>
<td></td>
<td>a. 40’s</td>
<td>182</td>
<td>176</td>
<td>(6)</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>b. 100’s</td>
<td>650</td>
<td>910</td>
<td>260</td>
<td>40</td>
</tr>
<tr>
<td></td>
<td>c. 120’s</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Kora Cotton</td>
<td>195</td>
<td>260</td>
<td>65</td>
<td>33</td>
</tr>
<tr>
<td></td>
<td>a. Low cost</td>
<td>650</td>
<td>975</td>
<td>325</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>b. Medium</td>
<td>1105</td>
<td>1300</td>
<td>195</td>
<td>18</td>
</tr>
</tbody>
</table>

SOURCE: Primary Data.
There is close relationship to the extent of .979. Amount in brackets shows the decreasing value.

**TABLE No. 7.33**

**COMPARATIVE ANALYSIS OF POWERLOOM AND HANDLOOM TOWELS**

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Powerloom</th>
<th>Handloom</th>
<th>Difference</th>
<th>% of Increase (or) Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>25&quot;×54&quot;</td>
<td>13</td>
<td>33</td>
<td>20</td>
<td>154</td>
</tr>
<tr>
<td>2.</td>
<td>White Towels</td>
<td>12</td>
<td>27</td>
<td>15</td>
<td>125</td>
</tr>
<tr>
<td>3.</td>
<td>Jacquard Towels</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low</td>
<td>33</td>
<td>20</td>
<td>13</td>
<td>(39)</td>
</tr>
<tr>
<td>b.</td>
<td>High</td>
<td>117</td>
<td>68</td>
<td>49</td>
<td>(42)</td>
</tr>
</tbody>
</table>

**SOURCE:** Primary Data.

There is close relationship to the extent of .908. Amount in brackets show the negative value.

**TABLE No. 7.34**

**COMPARATIVE ANALYSIS OF POWERLOOM AND HANDLOOM BED-SHEETS**

<table>
<thead>
<tr>
<th>No.</th>
<th>Items</th>
<th>Powerloom</th>
<th>Handloom</th>
<th>Difference</th>
<th>% of Increase (or) Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Plain</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Single</td>
<td>72</td>
<td>108</td>
<td>36</td>
<td>50</td>
</tr>
<tr>
<td>b.</td>
<td>Double</td>
<td>130</td>
<td>156</td>
<td>26</td>
<td>20</td>
</tr>
<tr>
<td>2.</td>
<td>Jacquard</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Design</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Low</td>
<td>72</td>
<td>134</td>
<td>62</td>
<td>86</td>
</tr>
<tr>
<td>b.</td>
<td>High</td>
<td>585</td>
<td>845</td>
<td>260</td>
<td>45</td>
</tr>
</tbody>
</table>

**SOURCE:** Primary Data.
Amount in brackets shows the negative value. There is a close relationship to the extent of .989.

The above table tells us about the total cash credit facilities sanctioned by the co-operative banks and their rate of interest. It is clear that co-operative societies get more loans from the NABARD fund than the KDCC Bank. The rate of interest is also less than the Kanyakumari District Central Co-operative Bank (KDCC). During the year 2001-2002 the co-operative societies borrowed the highest amount borrowed was less but, with the same rate of interest. The handloom weavers and sellers are not able to return the borrowed money because of the poor standard of living also, due to the high rate of interest. The utilisation of owned fund is steadily increasing with the decreasing trend of borrowed fund. The average interest rate over the years for borrowed fund is 10 per cent whereas for owned fund it is 14 per cent. The relative here shows a positive effect of 0.7.

As the calculated value is higher than the table value, the hypothesis is rejected and so it can be concluded that over the indices of the handloom products as far as the Kanyakumari district is concerned.
### 7.8 TEST OF SIGNIFICANCES BETWEEN HANDLOOM AND POWERLOOM PRODUCTS

**TABLE No. 7.35**

**TEST OF SIGNIFICANCE BETWEEN POWERLOOM AND HANDLOOM PRODUCTS THROUGH MAN-WHITENEY TEST**

<table>
<thead>
<tr>
<th>Items</th>
<th>Powerloom</th>
<th>$R_1$</th>
<th>Handloom</th>
<th>$R_2$</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dhoties</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Double Set Dhothy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low variety</td>
<td>124</td>
<td>23</td>
<td>203</td>
<td>36</td>
</tr>
<tr>
<td>High variety</td>
<td>663</td>
<td>44</td>
<td>715</td>
<td>46</td>
</tr>
<tr>
<td>Single Dhothy</td>
<td>59</td>
<td>13</td>
<td>73</td>
<td>17</td>
</tr>
<tr>
<td>Set Moondu Double</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low</td>
<td>200</td>
<td>35</td>
<td>247</td>
<td>38</td>
</tr>
<tr>
<td>High</td>
<td>1300</td>
<td>52.5</td>
<td>1950</td>
<td>54</td>
</tr>
<tr>
<td>Set Moondu Single</td>
<td>156</td>
<td>27</td>
<td>183</td>
<td>31</td>
</tr>
<tr>
<td>Nerial</td>
<td>78</td>
<td>18.5</td>
<td>78</td>
<td>18.5</td>
</tr>
<tr>
<td><strong>Katchai</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low cost</td>
<td>14</td>
<td>3</td>
<td>25</td>
<td>6</td>
</tr>
<tr>
<td>Medium cost</td>
<td>23</td>
<td>5</td>
<td>33</td>
<td>9</td>
</tr>
<tr>
<td>High cost</td>
<td>35</td>
<td>11</td>
<td>40</td>
<td>12</td>
</tr>
<tr>
<td><strong>Sarees</strong></td>
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</tr>
<tr>
<td>Printed Sarees</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Low</td>
<td>260</td>
<td>39.5</td>
<td>25</td>
<td>37</td>
</tr>
<tr>
<td>High</td>
<td>710</td>
<td>45</td>
<td>845</td>
<td>47.5</td>
</tr>
<tr>
<td>Cotton</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>40’s</td>
<td>98</td>
<td>20</td>
<td>156</td>
<td>27</td>
</tr>
<tr>
<td>100’s</td>
<td>182</td>
<td>30</td>
<td>176</td>
<td>29</td>
</tr>
<tr>
<td>120’s</td>
<td>650</td>
<td>42.5</td>
<td>910</td>
<td>49</td>
</tr>
<tr>
<td>Kora Cotton</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low cost</td>
<td>195</td>
<td>33.5</td>
<td>260</td>
<td>39.5</td>
</tr>
<tr>
<td>Medium</td>
<td>650</td>
<td>42.5</td>
<td>975</td>
<td>50</td>
</tr>
<tr>
<td>High</td>
<td>1105</td>
<td>51</td>
<td>1300</td>
<td>52.5</td>
</tr>
</tbody>
</table>

Contd...
Towels

<table>
<thead>
<tr>
<th>25&quot;x54&quot;</th>
<th>13</th>
<th>2</th>
<th>33</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>White Towels</td>
<td>12</td>
<td>1</td>
<td>27</td>
<td>7</td>
</tr>
<tr>
<td>Jacquard Towels</td>
<td>33</td>
<td>9</td>
<td>20</td>
<td>4</td>
</tr>
<tr>
<td>Low</td>
<td>117</td>
<td>22</td>
<td>68</td>
<td>14</td>
</tr>
<tr>
<td>High</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Bed-Sheets

| Plain Bed-sheets | 72 | 15.5 | 108 | 21 |
| Single | 130 | 24 | 156 | 27 |
| Double |
| Jacquard Bed-sheets | 195 | 33.5 | 190 | 32 |
| Design Bed-sheets | 72 | 15.5 | 134 | 25 |
| Single | 585 | 41 | 845 | 47.5 |
| Double |
| Total | 699.5 | 785.5 |

MAN-WHITENEY TEST

\[
|z| = \frac{u - \frac{n_1 - n_2}{2}}{\sqrt{\frac{n_1 n_2 (n_1 + n_2 + 1)}{12}}} \\
\]

\[
u = n_1 n_2 + \frac{n_1 (n_1 + 1)}{2} - R_1 \\
= 27 \times 27 + \frac{27 \times 28}{2} - 699.5 \\
= 729 + 378 - 699.5 \\
= 1107 - 699.5 \\
= 407.5
\]

\[
|z| = \frac{u - \frac{n_1 - n_2}{2}}{\sqrt{\frac{n_1 n_2 (n_1 + n_2 + 1)}{12}}} \\
\]

\[
= \frac{407.5 - \frac{27 \times 27}{2}}{\sqrt{\frac{27 \times 27(27+27+1)}{12}}}
\]

\[
= \frac{407.5 - 364.5}{\sqrt{729 \times 55}}
\]

\[
= \frac{43}{\sqrt{3341.25}}
\]

\[
= \frac{43}{57.80}
\]

\[
= .73
\]

Table value of z at 5% = 1.96.

Since the calculated value is lesser than the table value the conclusion derived from this test is that there is no significant difference between the products.

The above all detailed analysis shows in clearly that the price for the yarn rate is increasing year by year. The cost for raw materials are also increasing, thereby the selling price is increasing for all type of the selected products. The trend value are also increasing over the years. In most cases the break-even sales over the year is highly fluctuating.