



## A Comparative Case Study of Kodinar Sugar Factory and Talala Sugar Factory

\* Prof. Jivabhai S. Vala

\* Lecturer in Economics, Mahila College – Veraval

### ABSTRACT

Modern age is the age of Co-Operation thus the investigator has selected two co-operative society of Sugar factory which are situated in Gujarat's Saurashtra Region. Here researcher has compared all the points of the Co-operative Societies as Comparative Studies. Researcher compared Primary Information, Profit & Loss A/c of 2009-10 & Balance Sheet of 2009-10. In this research Employee of Kodinar Sahkari Khand Udyog Mandli is more than Talala Sahkari Khand Udyog Mandli and As per balance sheet we can see that Loss of Talala Khand Sahkari Mandli was 1990.77 lakh and 923.30 lakh in Kodinar Khand Sahkari Mandli

**Keywords :** Co-operation, Talal Sugar Co-Operative Society, Kodinar , Sugar Co-Operative

### Introduction:

Here Researcher Collected data of the Shree Bileshwa Khand Udyog Khedut Sahakari Mandli Ltd. at Kodinar and Shree Talala Taluka Sahkari Khand Udyog Mandli Ltd. at Talala. He compares the data of both the factories and interprets them in the tables. So the investigator has classified the data in various ways with the statically methods here in this research Paper.

The present investigation is carried out in two Taluka Kodinar and Talala in Junagadh district of Gujarat State. There are mainly two sugar co-operative societies in Junagadh District one is Shree Bileshwa Khand Udyog Khedut Sahakari Mandli Ltd. in kodinar and one other is Shree Talala Taluka Sahkari Khand Udyog Mandli Ltd. in Talala of Jundagdh District.

Junagadh district has 14 Talukas but the sugar Co-operative societies are located in Talala and Kodinar Talukas. So the research has selected these two Talukas and compares as under tabularization.

### Comparison of Both Sugar Factories

Description	Shree Bileshwa Khand Udyog Khedut Sahakari Mandli Ltd.	(2)Shree Talala Taluka Sahkari Khand Udyog Mandli Ltd.
Nearest Railway	Kodinar 2 Km.	Talala Jn. 3 Km.
Nearest District	Juangadh 135 Km.	Junagadh 75 Km.
Nearest Airport	Diu 50 Km.	Diu 70 Km.
Holiday	Sunday	Sunday
Chairman	N.O. Vala, Ph. – 282344, 09824262103,	Jasubhai D. Barad,
Vice Chairman	P.S. Dodia, Cell – 09228873000,	Devjibhai R. Lakkad,
I/c. M.D.	R.R. Vainsh, Ph. – (02795)220484, 221601, 220117,	Jadavbhai R. Ram, Ph. (02877) 222448,
Ch. Engr.	B.R. Dodia,	D.R. Odedara,

Ch. Acct.	D.K. Gohil,	P.R. Ram,
Cane Mgr.	R.B. Mori,	A.R. Vadher,
Disti. I/c	O.L. Cauhan,	K.R. Kamariya.

**Table No. 1**  
Primary Information of Kodinar and Talala Sugar Factory

No.	Particular	Kodinar	Talala
1	License Date	4-2-57	4-11-70
2	Registration Date	8-8-56	28-10-68
3	Area (Hector) a.Total Area b.Cultivated Area	40000 5700	32 Km.
4	First squeeze of Sugarcane	16-3-59	3-12-78
5	squeeze Capacity at the Establishing	1200	1250
6	squeeze Capacity at Present	3250	1650
7	Members 1. SC/ST Cast 2. OBC 3. Other 4. Mandli	518 11512 --	6341 -- 59 --
	Total	12030	6400
8	Project Cost (in Lakh) 1. Members Capital 2. Government Capital 3. Government Guaranty Loan 4. Government Without Guaranty Loan	532.00 -- -- --	485.16 -- -- 1398.53
9	Employment From Factory a. complete Employment b. Seasonal Employment c. Permanent Employment d. Temporary Employment	316 377 316 106	-- 324 185 81

**Table No. 2**  
Comparison of Balance Sheet (2009-10) between Kodinar and Talala Sugar Factory Amt. In Lakh

Particular	Kodinar	Talala
Complete Share Capital	532.00	485.16
Government Share Capital	-	-
Revaluation Reserve	-	-

Reserve Fund	186.92	161.91
N.R.D.	505.54	125.18
Depreciation Fund	1691.90	1177.25
Contingency Fund	-	-
Share Reserve	-	-
suspected Reserve	-	0.50
Other Fund	175.27	45.25
Member's Capital	731.62	6.86
Bank O.D. – against Sugar	3998.66	1663.20
Bank O.D. – against Stock	112.00	-
Term Loan	-	-
Interest Loan	-	-
Excise Duty Term Loan	690.00	341.56
SU.D.Co. Loan Without Interest	-	-
SU.D.Co. Excise Duty Term Loan	-	-
Gujarat Government's Soft Loan / Liquidity Support Loan	-	-
Crop Loan to Farmer	-	-
SDF Loan	-	-
Tractor Loan to Farmer	-	-
District Bank Term Loan	-	1398.53
Gujarat State co.op. Bank Ltd. – Term Loan	318.00	-
I.F.C.I. Loan	328.48	-
Other Loan / Provision	134.35	588.96
Member Debt for Sugarcane	492.83	446.38
Expense and Debt for Goods Purchase	45.07	-
Advance Sale Against Sugar	-	-
Other Provision	-	-
PROFIT	-	-

**Table No.3**  
**Comparison of Balance Sheet (2009-10) between Kodinar and Talala Sugar Factory**  
**Amt. In Lakh**

Particular	Kodinar	Talala
Immovable Capital		
·Land	3.85	4.10
·Construction	441.88	160.08
·Office & Road Construction	-	-
·Sugar Plant Machinery	2325.61	1120.45
·Revaluation of Assets	-	84.28
Other Immovable Capital	53.56	-
Movable Capital		
·Spares	-	-
·Stores	463.80	506.61
·Sugar Stock	3528.71	2282.29
·Molasis Stock	238.51	217.42
·Baggas Stock / Diesel Stock	-	-
·Other Movable Capital	240.58	5.60

Investments		
·N.H.E.C.	1.00	2.00
·Gujarat State Co-op Bank Ltd.	0.05	0.05
·Sardar Savrovar Narmada Nigam	-	-
·N.S.C. Certificate	0.33	0.62
·Other Investment / Krushak Bharti Co-op Ltd. New Delhi	32.20	17.46
·Indian Farmers Fertilizer co-op New –Delhi	3.03	-
·Cash / Bank	52.89	26.63
·Other Credit	-	-
·Other Deposit	-	-
·Loan & Advances	940.31	22.41
·Farmer Crop Loan	-	-
·Members Loan	-	-
·Project Expense Reserve	-	-
·Distillery Unit Investment	-	-
·Other	693.03	-
LOSS	923.30	1990.77

**Table No.4**  
**Comparison of Profit and Loss (2009-10) between Kodinar and Talala Sahkari Khand Udyog Mandli**  
**Amt. In Lakh**

Income	Kodinar	Talala
Value of Sugar Production	6347.23	3564.50
Value of Molasis Production	204.89	45.28
Baggas Sale Income	0.18	-
Press mad Sale	30.25	6.63
Biokpost Income	-	-
Interest Income/Buffer Stock Interest Income	8.25	-
Farm Income / Sugarcane seed Sale Income	-	-
Input Service Tax Credit	-	-
Vehicle / Machinery Sale Profit	-	-
Dead Stock Sale Profit / Sugar Transfer Subsidy	-	-
Distillery Unit Income	-	-
Capital Sale Profit/ Godown Subsidy	-	-
Sen vat Credit	-	-
Molasis Vat Setoff	-	-
Levy Difference	-	-
Sugar Buffer Stock Subsidy Income	51.53	29.04
Other Income	70.33	2.30
Total Income	6712.66	3647.75

**Table No.5****Comparison of Profit and Loss (2009-10) between Kodinar and Talala Sahkari Khand Udyog Mandli****Amt. In Lakh**

Expense	Kodinar	Talala
Sugarcane Expense	5002.32	2499.08
Sugarcane improve Quality Expense	196.16	-
Vat Paid on Last Amount of Sugarcane	86.93	50.13
Other Expense	-	6.97
Production Expense		
Sugar Reprocess Expense	7.05	-
Fuel Expense	33.33	68.73
Lubricant Expense	15.66	-
Chemical Expense	52.79	84.60
Packing Expense	93.08	87.22
Laboratory Expense	0.64	-
Labour Salary Expense	650.92	452.50
Repairs Maintenance (Plant/ Machinery)	120.73	86.87
Electric Expense	99.07	36.12
Other Expense	22.96	21.06
Administration Expense		
Salary Expense	101.02	113.12
Interest Expense / Interest Provision	682.60	332.11
Other Expense	122.22	47.45
Depreciation	67.01	28.90
Suspected Credit deposit	-	-
Other Provision	32.60	52.72
Total Expense	7387.09	3967.58
Net Profit / Loss ( Rs. In Lakh)	-674.43	-319.83

**Conclusion:**

1. As per Data Both Sugar Factory we can see that that Kodinar Sahkari Khand Udyog Mandli is start earlier than Talala Sahkari Khand Udyog Mandli
2. Kodinar Sahkari Khand Udyog Mandli area is greater than Talala also member of Kodinar Sahkari Khand Udyog Mandli is more than Talala Sahkari Khand Udyog Mandli,
3. Members Capital is greater in Kodinar Sahkari Khand Udyog Mandli,
4. Talala Sahkari Khand Udyog Mandli had taken Government without Guaranty Loan but Kodinar Sahkari Khand Udyog Mandli had not taken.
5. Employee of Kodinar Sahkari Khand Udyog Mandli is more than Talala Sahkari Khand Udyog Mandli
6. Kodinar Sahkari Khand Udyog Mandli had more employee than Talala Sahkari Khand Udyog Mandli.

**Also we can see the compared Balance Sheet (2009-10) between Kodinar and Talala Sahkari Khand Udyog Mandli that,**

7. Complete Share Capital , Reserve Fund, N.R.D., Depreciation Fund, Other Fund, Member's Capital, Bank O.D. against Sugar, Bank O.D. against Stock, Excise duty term loan, Gujarat State Co-op Bank Ltd. – Term Loan, I.F.C.I. Loan , Other Loan / Provision, Member Debt for Sugarcane, Expenses and debt for good purchase all these Heads are greater in Kodinar Sahkari Khand Udyog Mandli
8. We can see that suspected reserve and District Bank Term Loan Heads are only in Talala Sahkari Khand Udyog Mandli with 0.50 and 1398.53 lakh.
9. All Figure of Kodinar Sahkari Khand Udyog Mandli of Immovable capital, Movable Capital and Investment are greater than Talala Sahkari Khand Udyog Mandli accepted Land and Stores.
10. As per balance sheet we can see that Loss of Talala Khand Sahkari Mandli was 1990.77 lakh and 923.30 lakh in Kodinar Khand Sahkari Mandli.

**Also we can see the compared Profit and Loss (2009-10) between Kodinar and Talala Sahkari Khand Udyog Mandli**

11. Value of sugar production, value of molassis production baggas sale income, press made sale, Interest Income/ Buffer stock Interest Income, sugar Buffer stock subsidy income and Other income also Total Income is greater than Talala Sahkari Khand Udyog Mandli

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