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Business performance of Vijayalaxmi self help group: A case study of Raipur district of Chhattisgarh

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Abstract

Self Help Groups are becoming one of the most important key for the empowerment of poor women. The Planning commission of India recognize SHG as an autonomous program where the members of the disadvantaged same background come together to utilize their pooled savings in income generating activities. In this present study to analyse the business performance of Vijayalaxmi self help group, a case study of Raipur district of Chhattisgarh state was conducted. Vijayalaxmi self help group produces a natural and organic soaps which are chemical free in nature. For producing two sizes of soaps, various raw materials, labour, transportation charges and various other materials were used. The total variable cost required for the production of small size and large size soap was Rs. 56 and Rs. 61 respectively. In the same manner, total fixed cost inculcated during the production of small and large size soap was Rs. 12 and Rs. 17 giving total cost of Rs. 68 and Rs. 78 respectively. The input-output ratio for small and large sized soap was 1:2.35 and 1:2.05 followed by variable cost ratio i.e. 0.35 and 0.38 respectively. While considering the business performance of Vijayalaxmi self help group, total returns was Rs. 94300 and Rs. 55760 for small sized and large sized soap respectively which gives the overall total returns i.e. Rs. 1,50,060. Moreover, the result also shows that small sized soap gives maximum profit among both the size of soaps sold by them.

Keywords: self help group, Vijayalaxmi, business performance, soaps

1. Introduction

Self-Help Groups (SHGs) are informal associations of people who choose to come together to find ways to improve their living conditions. SHG increases the quality of status of women as participants, decision makers in the democratic, social, economical and cultural every walk of life. Vijayalaxmi women self help group was located in the Village Bancharauda, Block - Arang, District Raipur (C.G.). The production of organic soap by the Vijayalaxmi self help group was the major source of their economic status. They also play an important role in the elevating the economic status of their family. The natural soaps are made with all organic soap bases and organic or natural ingredients. Harmful and chemical materials are absent in these organic soaps. For the preparation of organic soaps, they melt soap base into a kettle and filter it to remove any impurity followed by adding Aloe vera gel, tulsi gel, Lemon grass oil, Rose gel and colours and finally poured into moulds. This results in producing an organic soap which is free from all harmful chemicals. Organic soaps tend to have healing properties for skin conditions such as acne, rashes, eczema, and sunburn as they possess natural ingredients.

2. Material and Methods

The present study was conducted in Bancharauda village, Block - Arang, District Raipur (C.G.) wherein Vijayalaxmi women self help group. Both primary and secondary data were collected. A well-structured questionnaire was used for the collection of primary data. Secondary data was collected from the reference report, journals and internet sources.

2.1 Tools of analysis

2.1.1 Input- output ratio

It can be defined as the ratio of total output to total input. It can be expressed as

$$\text{Input-output ratio} = \frac{\text{Total output}}{\text{Total input}}$$

2.1.2 Variable cost ratio

It can be defined as the ratio of total variable cost to total returns. It can be expressed as

$$\text{Variable cost ratio} = \frac{\text{Total variable cost}}{\text{Total returns}}$$

3. Result and Discussion

3.1 Cost and returns of Vijayalaxmi self help group

For the manufacturing of organic soaps, the following raw materials were needed. To make the 1 kg (12 soaps 8 small size soaps and 4 large size soaps) we needed Aloe vera, charcoal, Tulsi, lemon grass oil, rose gel, perfume, and additive colors. The total cost of these raw materials was Rs. 36 for small size soaps and Rs. 41 for large size soaps, and labor charge was 20 rupees so variable cost for small size

soap was 56 rupees and for large size soaps was 61 rupees. Fixed cost includes transportation charge which was Rs. 2 and the other cost of small size soaps was Rs. 10 and for large size soap was Rs. 15. Thus the total fixed cost of small size soaps was Rs. 12 and for large size soaps was Rs. 17. Both MRP and selling price of small size soaps per pieces was Rs. 20 and for large size soaps was Rs. 40. Thus according to this data the input output ratio was 1:2.35 for small size soaps and for large size soaps was 1:2.05 which is presented in Table 1 and illustrated in Fig- 1.. Also, variable cost ratio for small sized soap and large sized soap was 0.225 and 0.256 respectively.

Table 1: Cost and Returns of Vijayalaxmi self help group incurred in Soap production

Sl. No.	Particulars	Small size soap (Rs. / 8 soaps)	Large size soap (Rs./ 4 soaps)
1.	Raw materials (Variable costs)		
(i)	Aloevera	5.00	9.00
(ii)	Charcoal	6.50	9.00
(iii)	Tulsi	2.00	3.00
(iv)	Lemon grass oil	5.00	7.00
(v)	Rose gel	7.00	9.00
(vi)	Perfume	7.00	9.00
(vii)	Additive colours	3.50	5.00
(viii)	Labour charge	20.00	20.00
2.	Total variable cost	56.00	61.00
3.	Fixed cost		
(i)	Transportation charge	2.00	2.00
(ii)	Other charges	10.00	15.00
4.	Total fixed cost	12.00	17.00
5.	Total cost (Total variable cost + total fixed cost)	68.00	78.00
6.	MRP (per piece)	20.00	40.00
7.	Total returns	160.00	160.00
8.	Net returns	92.00	82.00
9.	Input- output ratio (B:C ratio)	1:2.35	1:2.05
10.	Variable cost ratio	0.35	0.38
11.	Variable cost ratio (%)	35.00	38.00

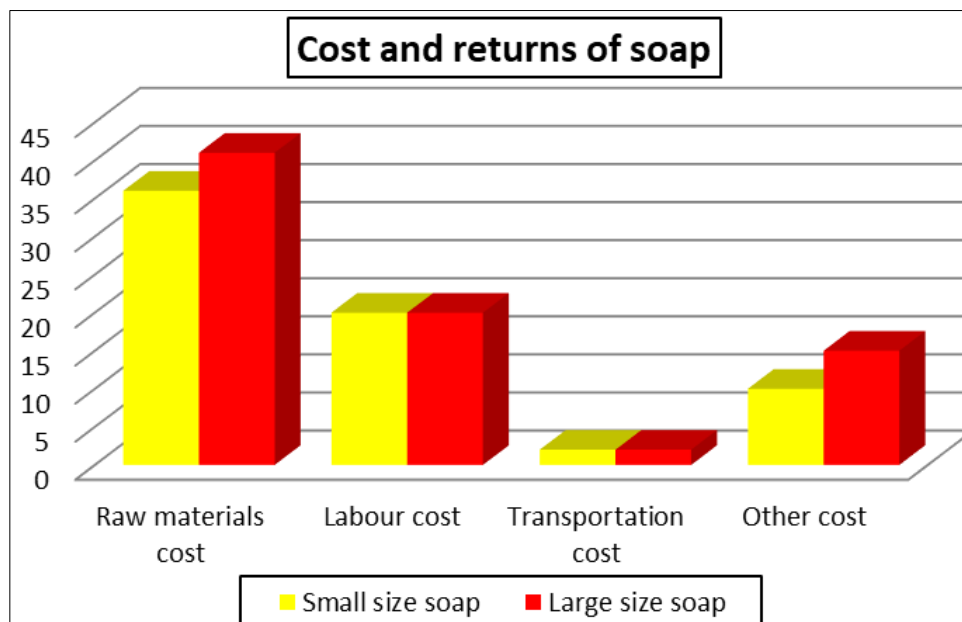


Fig 1: Cost and returns of Vijayalaxmi self help group incurred in soap production

3.2 Business performance of Vijayalaxmi self help group

Table 2 portrays the business performance of Vijayalaxmi self help group in soap production. The total sale of soaps was 8200 pieces per year for small size soaps and 2720 for large size soaps. Net returns per soap were Rs 11.50 for small size soap and Rs. 20.50 for large size soaps. Total returns was Rs.

94300 and Rs. 55760 for small sized and large sized soap respectively which gives the overall total returns i.e. Rs. 1,50,060 which is depicted in Table 2. The result also shows that small sized soap gives maximum profit among both the size of soaps sold by them.

Table 2: Business performance of Vijayalaxmi self help group for soap production

Sl. No.	Soaps	Total sale/ year	Net returns/ soap (in Rs.)	Total returns/ year (in Rs.)
1.	Small size soap	8200	11.50	94300
2.	Large size soap	2720	20.50	55760
Total				1,50,060

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