



<b>Independent Study Title</b>	Cost and Return on the Production of Karen Ancient-Pattern Weaving Products at Baan Denyangmool Community Enterprise, Lee District, Lamphun Province
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### ABSTRACT

The independent study entitled “The Cost and Return on the Production of Karen Ancient-Pattern Weaving Products at Baan Denyangmool Community Enterprise, Lee District, Lamphun Province ” is to study the costs and returns on the Production of Karen Ancient-Pattern Weaving Products in question. The data was collected through questionnaire with the president, the marketing officer, the production operators and the accountant about the nature of the business, investment, production costs and operating costs and the cost and returns on the Production of Karen Ancient-Pattern Weaving Products, over the period 1<sup>st</sup> September 2010 to 31<sup>st</sup> August 2011. This study focused mainly for sixteen Karen Ancient-Pattern Weaving products, these being: shirts, scarf, tablecloths, sarongs, and bags.

The study reveals that the total cost of the production of Karen Ancient-Pattern Weaving Products at Baan Denyangmool Community Enterprise during the study period ,the investment costs were 110,829.00 baht, the manufacturing costs were 598,080.04 baht, and the operating costs were 45,000.00 baht, over the ten-year project period.

In terms of the costs and returns of the project, the study revealed that this project is perfect for future investment. The net present value found for net cash flow at a discount rate of 7.00 percent is 1,308,639.30 bath, this is higher than zero. The internal rate of return is 107.46 percent which is higher than the interest on loans from Bangkok Bang Company Limited, which

is around 7.00 %. The profitability index is equal to 16.99, which is higher than 1. The project's payback period is due to be 1 years, and 29 days.



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