

SUPA LEEPAIROJKUL : COMPARATIVE COST ANALYSIS OF RIBBED SMOKED SHEET RUBBER PRODUCTION BETWEEN THE EASTERN AND SOUTHERN REGION OF THAILAND. THESIS ADVISORS : ASSO. PROF. DUANGMANEE KOMARATHUT, SUGREE INTRASKUL. 220 PP. ISBN 974-578-970-4

The purpose of this research is to compare the production cost of ribbed smoked sheet rubber, between the Eastern and Southern region of Thailand. This research can be used as a guideline for planning and controlling the cost of production.

This study points out that the important costs of production in each region are raw material cost, labour cost, interest cost, and transportation costs. From this study, the quality of the product is classified into five grades. The third grade rubber has the highest production volume, followed by fourth, fifth, second, and first grade rubber respectively.

For the medium-size plant, the unit cost of the first grade rubber in the Eastern region is significantly difference from that in the Southern region; however, the unit cost of the second, third, fourth, and fifth grade rubbers are insignificantly difference in the both regions.

According to the correlation analysis, there is a positive relationship between the production cost and the market price of ribbed smoked sheet rubbers for all grades.