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After water, tea is the most consumed beverage in the world. History shows that tea is discovered by Emperor Shen Nung in the year 2732 B.C. Accidently tea leaves fell in his cup of boiling water that’s when he tasted it and liked it. The total tea consumption of the world is 3,000,000 tons a year. India is very famous for the tea consumption in the world. India stands first in the consumption of the tea. There are different types of tea in the world. They differ by taste, color and smell of the tea. Tea leaves needed to be plunked from the Camellia sinensis bushes twice a year on every early spring or summer. After plunking the leaves from the bush they needed to be withering such that moisture on the leaves can be removed. The moisture on leaves can be removed by putting them in dry places like under sun due to oxidation the leaves can dry easily. Later the disruption is taken place to clean the leaves and cut the edges of the leaves. Next process in tea manufacturing is oxidation, this very important phase in which through oxidation only we can make different types of teas. Next is fixation process which helps to kill the green color on the leaves and also heating the leaves. Next is sweltering process in which the yellow colour is obtained later it transferred to rolling in which the shape of the tea powder is formed. Drying, curing and sorting is done next which is the last outcome of the tea is obtained.

The production cost consist of Labor wages, machinery cost, tea estate maintenance, water, electricity, labelling, advertisement and shipping. Tea leaves needed to be taken care such that fungus would not form on it. If fungus is attacked on the leaves then the production of tea would be wasted.

Processing cost which defines the every level of cost in production. At every level the cost is defined and budget is allocated.

Overhead cost in the process of tea making are upgradation of the machinery, breakdown of the machines, labor wages also affect the cost of the company. Transportation cost increases depending on the goods they sell.

Reference:

<https://www.youtube.com/watch?v=vAi1qBV5n7I>

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