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THE RELATIONSHIP BETWEEN ENSURING A STABLE FINANCIAL POSITION OF AN ENTERPRISE WITH THE FORMATION OF CONSUMER PREFERENCES FOR THESE PRODUCTS IN THE REGIONS OF THE SOUTHERN FEDERAL DISTRICT AND THE NORTH CAUCASUS FEDERAL DISTRICT

Abstract: *in the article the authors consideringthe dynamics of market development in the last decades of the last century and at the beginning of the third millennium are confirmed by the growing interest of consumer demand in the quality of domestic goods. For all the economic, social and political costs, humanity is getting richer, but wealth is unevenly distributed. Finance, as before, is concentrated in certain regions, however, in the same way as the premieres of modern production. Analysts predict the course towards the quality of goods confidently and everywhere. The consumer realized the need to pay for the advantage of quality services and products. It is the turn of the manufacturer, who must close "greed" and "deadly sin" in his mind in order to burn out greed. Prominent economists unequivocally declare that an increase in the quality of goods is not causally related to an increase in prices. Positive changes in the quality of goods imply qualitative changes in technology, technology, organization and production management. Manufacturing needs to improve, which does not mean becoming more costly, in order to guarantee sustainable demand.*

Key words: *quality, import substitution, demand, competitiveness, market, profit, demand, buyer, manufacturer, financial stability, sustainable TPP, attractiveness, assortment, assortment policy, demand, sales. paradigm, economic policy, economic analysis, team, success.*

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Introduction

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In the era of globalization, sustainable competitive advantages are often purely local and local in nature. Standard factors of production, information and technology are readily available. However, the competitive advantages of a higher order are still geographically limited, since the regions have their own, affecting the level of their economic growth, features that lie outside the area of endowment with factors of production. Attributes of this kind are interrelated and complementary. That is why competitive success is the result of combining the unique socio-economic environment in the region with the competitive advantage of industries.

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Regional differences are very important and often essential to competitive advantage.

This predetermines the need to solve the problem of sustainable regional development from the standpoint of the cluster approach with its inherent conceptual apparatus, tools and logic, which together make it possible to link the competitive potential of the region with the formation of a strategy for its sustainable development in modern conditions. The intensification of structural transformations at the present time is accompanied by an increasingly pronounced territorial concentration of economic activity. Currently, this is manifested in the formation of new forms of entrepreneurial structures focused on the development of regions.

Of great importance in the management of product output is the assessment of the actual output and sale within the production capacity, i.e. within the limits of the minimum - the maximum volume of production. Comparison with the minimum, break-even volume allows you to determine the degree, or zone, of the organization's safety and, with a negative value of safety, remove certain types of products from production, change the production conditions and thereby reduce costs or stop production of products.

Comparison of the achieved volume of output with the maximum volume, determined by the production potential of the organization, allows you to assess the possibilities of profit growth with an increase in production volumes, if the demand or the market share of the organization increases.

For a footwear company seeking a strong position in the market, price setting is key to the success of the chosen strategy. Price is a tool to stimulate demand and at the same time is a major factor in long-term profitability.

Getting the maximum profit is possible with the optimal combination of sales volumes and prices for manufactured products. However, it is not possible to sell an unlimited number of shoes for the same price. An increase in sales leads to market saturation and a drop in effective demand for products. At some point in time, in order to sell a large number of shoes, you will need to lower the price. The financial well-being and stability of an enterprise largely depends on the flow of funds to cover its obligations. Lack of the minimum required supply of funds may indicate financial difficulties. In turn, an excess of cash may be a sign that the company is suffering losses. The reason for these losses can be associated with both inflation and depreciation of money, and with the missed opportunity of their profitable placement and obtaining additional income. In any case, it is the analysis of cash flows that will make it possible to establish the real financial condition of the enterprise.

Cash flow is the difference between the amounts of receipts and payments of funds to an enterprise for a certain period of time. It characterizes the degree of self-financing of an enterprise, its financial strength, financial potential, profitability.

Cash flow is characterized by:
− an inflow equal to the amount of cash receipts (or results in value terms) at this step;
− an outflow equal to the payments at this step;
− balance equal to the difference between inflow and outflow.

Cash flow usually consists of partial flows from individual activities:
− cash flow from the investment activities of the enterprise;
− cash flow from operating activities;
− cash flow from financial activities.

Effective cash flow management increases the degree of financial and production flexibility of the company, as it leads to:
− to improve operational management, especially in terms of balancing receipts and spending of funds;
− an increase in sales and cost optimization due to the large possibilities of maneuvering the resources of the enterprise;
− improving the efficiency of management of debt obligations and the cost of their service, improving the terms of negotiations with creditors and suppliers;
− creating a reliable base for assessing the performance of each of the divisions of the enterprise, its financial condition as a whole;
− increasing the liquidity of the enterprise.

Main part

All three types of activity take place at each enterprise.

The cash flow from investing activities as an outflow includes, first of all, the costs for the creation and commissioning of new fixed assets and the liquidation, replacement or reimbursement of retired existing fixed assets, allocated by the steps of the calculation period. In addition, changes in working capital are included in the cash flow from investing activities (an increase is considered an outflow of funds, a decrease is an inflow). The outflow also includes own funds invested in the deposit, as well as the cost of purchasing securities of other economic entities intended to finance the project.

Cash inflows from investing activities include income from disposal of retired assets (sale of footwear or sale of obsolete equipment).

Cash flows from operating activities include all types of income and expenses at the appropriate step of the calculation associated with the production of products, and taxes paid on these incomes.

The main inflows are income from product sales and other income. Production volumes should be indicated in physical and value terms. The initial information for determining the proceeds from the

sale of products is set in steps of calculation for each type of product.

In addition to proceeds from sales in the inflows and outflows of real money, it is necessary to take into account income and expenses from non-production operations that are not directly related to the production of products. These include, in particular:

− income from renting or leasing property;

− receipts of funds upon closing deposit accounts and for purchased securities;

− repayment of loans provided to other participants.

Outflows from operating activities are formed from the costs of production and distribution of products, which usually consist of production costs and taxes.

Financial activities include transactions with funds external to the investment project, i.e. coming not at the expense of the project. They consist of equity (equity) capital and borrowed funds.

Cash flows from financial activities as inflows include investments of equity capital and borrowed funds: subsidies and grants, borrowed funds, including through the issuance of its own debt securities by the enterprise; outflows - the cost of returning and servicing loans and debt securities issued by the company, as well as, if necessary, for the payment of dividends on the company's shares.

Cash flows from financial activities are largely formed when developing a financing scheme and in the process of calculating the effectiveness of an investment project.

If the manufactured shoes are not fully sold, the enterprise loses part of the profit, which is necessary for the further development of production. To reduce losses, the manufacturer must have daily information on product sales and make decisions on timely changes in prices for specific shoe models.

Software was developed to calculate cash inflows from operating activities. This software is necessary for the sales manager or for the marketer who oversees the sales process of a particular model being released. As a result of the proposed calculation, we obtain a net inflow from operating activities. A decrease in sales leads to a decrease in cash flow and requires a decrease in the selling price of the product in order to increase sales. If such an event does not lead to an increase in cash flow, then the question arises about the advisability of further releasing this model.

The algorithm for calculating cash flows from operating activities is implemented using software Microsoft Excel product that can be installed in the workplace of almost any professional.

For this calculation, it is important to differentiate the data involved in the calculation. For calculating the cost of a particular model being produced, the initial data are fixed and variable costs, which depend on the production equipment, the composition of basic and auxiliary materials, the number of employees, etc. In the Excel spreadsheet, the cells into which these data are entered are highlighted in color. In the process of monitoring the sales of a particular model, this data remains unchanged. For another model, the data is adjusted.

The calculation also contains data that does not depend on the model and is entered into the calculation table once. They are highlighted in color. Calculation formulas are also highlighted in color, they are recalculated automatically when the initial data changes. The main initial data that are used in the monitoring process are the selling price of a unit of production and the volume of sales.

Thus, the calculation can be performed daily, or in a selectable time range, while setting only the sales volume and unit price for a certain period, we will receive an increment in the cash flow for this period.

To assess the effectiveness of the production activity of a shoe enterprise, it is necessary to analyze the annual results of the enterprise for the production of men's, women's and children's footwear, that is, the entire assortment.

When 60% of footwear is sold, the company's activities generate insignificant income. Basically, this income is achieved through the sale of men's shoes, since losses are observed in the women's assortment with these volumes. A further decrease in sales volumes will lead to an increase in losses. To solve this problem, the conditions for the sale of shoes in a specified period of time are necessary, as well as the volume of sales of at least 50%. If such a situation arises, it is necessary to attract borrowed funds to cover costs and the subsequent release of products. Table 1 shows the relationship between revenue, costs and production volume using the example of winter children's shoes. managing which you can analyze the financial results of the enterprise and make timely decisions on replacing an assortment that is not in demand.

Table 1. Influence of the sale of footwear on the financial condition of enterprises on the example of winter children's footwear (model A)

Indicators	The value of the indicator for different volumes of sales per month (%)						
	100	80	72	60	40	30	20
Volume of sales,	31020	24816	22334	18612	12408	9306	6204

Impact Factor:

ISRA (India) = **6.317**	**SIS** (USA) = **0.912**	**ICV** (Poland) = **6.630**
ISI (Dubai, UAE) = **1.582**	**РИНЦ** (Russia) = **3.939**	**PIF** (India) = **1.940**
GIF (Australia) = **0.564**	**ESJI** (KZ) = **9.035**	**IBI** (India) = **4.260**
JIF = **1.500**	**SJIF** (Morocco) = **7.184**	**OAJI** (USA) = **0.350**

steam							
Price of one pair, rub.	890.9	890.9	890.9	890.9	890.9	890.9	890.9
Sales proceeds, thousand rubles	27635.72	22108.57	19897.36	16581.43	11054.28	8290.72	5527.14
Unit cost, thousand rubles	795.41	795.41	795.41	795.41	795.41	795.41	795.41
Full cost price, thousand rubles, including	24673.63	21307.73	19897.36	18121.82	14845.93	13207.98	11570.03
Conditional fixed costs, thousand rubles	8294.13	8294.13	8294.13	8294.13	8294.13	8294.13	8294.13
Conditional variable costs, thousand rubles	16379.5	13013.6	11629.44	9827.69	6551.8	4913.85	327.59
Profit (+)	2962.09	800.84	-	-	-	-	-
Loss (-) from sales, thousand rubles	-	-	0	-1540.39	-3791.93	-4917.26	-6042.89
Taxes, thousand rubles	592,418	160,168	-	-	-	-	-
Net profit, thousand rubles	2369,672	640,672	-	-	-	-	-

The implementation of almost all types of financial transactions of an enterprise generates a certain cash flow in the form of their receipt or expenditure. This cash flow of a functioning enterprise over time is a continuous process and is defined by the concept of "cash flow".

The cash flow of an enterprise is a set of distributed over time receipts and payments of cash generated by its economic activities.

The concept of an enterprise's cash flow as an independent object of financial management has not yet received sufficient reflection not only in domestic, but also in foreign literature on financial management. The applied aspects of this concept are usually considered only as part of the management of balances of monetary assets, management of the formation of financial resources and anti-crisis management of an enterprise with a threat of bankruptcy. Even the financial statements characterizing the movement of the enterprise's funds in dynamics have been relatively recently introduced into the system of international accounting standards (in our country, such reporting is in its infancy).

At the same time, the cash flows of an enterprise in all their forms and types, and, accordingly, its total cash flow, are undoubtedly the most important independent object of financial management, requiring a deepening of the theoretical foundations and expansion of practical recommendations. This is determined by the role that cash flow management plays in the development of the enterprise and the formation of the final results of its financial activities.

The high role of effective management of enterprise cash flows is determined by the following basic provisions:

- cash flows serve the implementation of the economic activity of the enterprise in almost all its aspects. Figuratively, the cash flow can be represented as a system of "financial blood circulation" of the economic organism of the enterprise. Effectively organized cash flows of an enterprise are the most important symptom of its "financial health", a prerequisite for achieving high end results of its economic activity as a whole;

- effective management of cash flows ensures the financial balance of the enterprise in the process of its strategic development. The pace of this development, the financial stability of the enterprise is largely determined by how different types of cash flows are synchronized with each other in terms of volume and time. The high level of such synchronization provides a significant acceleration in the implementation of the strategic development goals of the enterprise .;

- rational formation of cash flows helps to increase the rhythm of the implementation of the operational process of the enterprise. Any failure in making payments adversely affects the formation of production stocks of raw materials and materials, the level of labor productivity, the sale of finished products, etc. At the same time, efficiently organized cash flows of the enterprise, increasing the rhythm of the implementation of the operational process, provide an increase in the volume of production and sales of its products;

- effective management of cash flows allows you to reduce the company's need for borrowed capital. By actively managing cash flows, you can ensure a more rational and economical use of your own financial resources generated from internal sources, reduce the dependence of the rate of development of an enterprise on attracted loans;

- this aspect of cash flow management acquires particular relevance for enterprises in the early stages of their life cycle, whose access to external sources of financing is rather limited;

- cash flow management is an important financial lever to accelerate the capital turnover of an enterprise. This is facilitated by a reduction in the duration of production and financial cycles, achieved in the process of effective cash flow management, as well as a decrease in the need for capital serving the economic activities of the enterprise. By accelerating capital turnover due to effective management of cash flows, the company ensures an increase in the amount of profit generated over time;

- effective management of cash flows ensures the reduction of the risk of insolvency of the enterprise. Even for enterprises that successfully carry out economic activities and generate a sufficient amount of profit, insolvency can arise as a consequence of the imbalance of various types of cash flows over time. Synchronization of the receipt and payment of funds, achieved in the process of managing the company's cash flows, eliminates this factor of the emergence of its insolvency;

- active forms of cash flow management allow the company to receive additional profit generated directly by its cash assets.

КЛАССИФИКАЦИЯ ДЕНЕЖНЫХ ПОТОКОВ ПРЕДПРИЯТИЯ

ПО МАСШТАБАМ ОБСЛУЖИВАНИЯ ХОЗЯЙСТВЕННОГО ПРОЦЕССА:
-денежный поток по предприятию в целом;
-денежный поток по отдельным видам хозяйственной деятельности предприятия;
-денежный поток по отдельным структурным подразделениям;
-денежный поток по отдельным хозяйственным операциям.

ПО ВИДАМ ХОЗЯЙСТВЕННОЙ ДЕЯТЕЛЬНОСТИ:
-денежный поток по операционной деятельности;
-денежный поток по инвестиционной деятельности;
-денежный поток по финансовой деятельности.

ПО НАПРАВЛЕННОСТИ ДВИЖЕНИЯ ДЕНЕЖНЫХ СРЕДСТВ:
-положительный денежный поток;
-отрицательный денежный поток.

ПО МЕТОДУ ИСЧИСЛЕНИЯ ОБЪЕМА:
-валовой денежный поток;
-чистый денежный поток.

ПО УРОВНЮ ДОСТАТОЧНОСТИ ОБЪЕМА:
-избыточный денежный поток;
-дефицитный денежный поток.

ПО МЕТОДУ ОЦЕНКИ ВО ВРЕМЕНИ:
-настоящий денежный поток;
-будущий денежный поток.

ПО НЕПРЕРЫВНОСТИ ФОРМИРОВАНИЯ В РАССМАТРИВАЕМОМ ПЕРИОДЕ:
-регулярный денежный поток;
-дискретный денежный поток.

ПО СТАБИЛЬНОСТИ ВРЕМЕННЫХ ИНТЕРВАЛОВ ФОРМИРОВАНИЯ:
-регулярный денежный поток с равномерными временными интервалами
-регулярный денежный поток с неравномерными временными интервалами

Figure 1 - Classification of cash flows

This is, first of all, about the effective use of temporarily free cash balances in the composition of current assets, as well as the accumulated investment

resources in the implementation of financial investments. A high level of synchronization in terms of volume and time of receipts and payments of funds

allows to reduce the real need of the enterprise in the current and insurance balances of funds serving the operational process, as well as the reserve of investment resources formed in the process of real investment. Thus, effective management of the company's cash flows contributes to the formation of additional investment resources for the implementation of financial investments, which are a source of profit.

The considered aspects confirm the thesis about the need to separate the cash flows of the enterprise into an independent object of financial management with the appropriate structural and personnel support of this management.

The concept of "cash flow of the enterprise" is aggregated, which includes numerous types of these flows serving economic activities. In order to ensure effective targeted cash flow management, they require a certain classification.

The classification of cash flows is proposed to be carried out according to several main features, Figure 1.

The considered classification allows for more purposeful accounting, analysis and planning of cash flows of various types at the enterprise.

The concept of researching cash flows of an enterprise assumes:
- identification of the company's cash flows by their individual types;
- determination of the total volume of cash flows of certain types in the period under review.

The system of main indicators characterizing the volume of the generated cash flows of the enterprise includes:
- the volume of funds received;
- the amount of money spent;
- the volume of cash balances at the beginning and end of the period under review;
- the volume of net cash flow;
- the distribution of the total volume of cash flows of certain types for individual intervals of the period under consideration. The number and duration of such intervals is determined by specific tasks of analysis or planning of cash flows;
- assessment of internal and external factors affecting the formation of the company's cash flows.

Taking into account the content of this concept, cash flow management is organized as an independent object of financial management. Cash flow management of the company is an important part of the overall management system of its financial activities. It allows you to solve various problems of financial management, and is subordinated to its main goal.

The process of managing the company's cash flows is based on certain principles, the main of which are:
- the principle of informative reliability. Like every management system, the management of the

company's cash flows must be provided with the necessary information base. The creation of such an information base presents certain difficulties, since there is no direct financial reporting based on uniform accounting methodological principles. Certain international standards for the formation of such reporting began to be developed only since 1971 and, according to many experts, are still far from complete (although the general parameters of such standards have already been approved, they allow for variability in methods for determining individual indicators of the adopted reporting system). Differences in accounting methods in our country from those adopted in international practice further complicate the task of forming a reliable information base for enterprise cash flow management. Under these conditions, ensuring the principle of informative reliability is associated with the implementation of complex calculations that require unification of methodological approaches;
- the principle of ensuring balance. The management of cash flows of the enterprise deals with many of their types and varieties, considered in the process of their classification. Their subordination to common goals and objectives of management requires ensuring a balance of cash flows of the enterprise by type, volume, time intervals and other essential characteristics. The implementation of this principle is associated with the optimization of the company's cash flows in the process of managing them;
- the principle of ensuring efficiency. The cash flows of the enterprise are characterized by a significant unevenness of the receipt and expenditure of funds in the context of individual time intervals, which leads to the formation of significant volumes of temporarily free cash assets of the enterprise. In essence, these temporarily free cash balances are in the nature of unproductive assets (until they are used in the business process), which lose their value over time, from inflation and for other reasons. The implementation of the principle of efficiency in the process of managing cash flows is to ensure their effective use by making financial investments of the enterprise;
- the principle of ensuring liquidity. The high unevenness of certain types of cash flows gives rise to a temporary shortage of funds of the enterprise, which negatively affects the level of its solvency. Therefore, in the process of managing cash flows, it is necessary to ensure a sufficient level of their liquidity throughout the entire period under review. The implementation of this principle is ensured by appropriate synchronization of positive and negative cash flows in the context of each time interval of the considered period.

Taking into account the considered principles, a specific process for managing the enterprise's cash flows is organized.

The main goal of cash flow management is to ensure the financial balance of the enterprise in the

process of its development by balancing the volumes of receipts and expenditures of funds and their synchronization in time. Cash flow analysis and cash flow management includes calculating the time of circulation of cash (financial cycle), analyzing cash flow, forecasting it, determining the optimal level of cash, drawing up cash budgets. Let's list the main tasks of cash analysis:

- operational, day-to-day control over the safety of cash and securities at the cash desk of the enterprise;
- control over the targeted use of funds;
- control over correct and timely calculations with the budget, suppliers and personnel;
-control over compliance with the payment forms established in contracts with buyers and suppliers;
-timely reconciliation of settlements with debtors and creditors to exclude overdue debt;
- analysis of the state of the absolute liquidity of the enterprise;
- Compliance with the terms of payment of accounts payable;
- contributing to the competent management of the enterprise's cash flows.

There are two methods for conducting cash flow analysis: direct and indirect.

The direct method assumes the calculation of the income (proceeds from the sale of products, works and services, advances received, etc.) and expenses (payment of suppliers' bills, return of received short-term loans and borrowings, etc.) of monetary funds, i.e. the information base for the analysis of cash flow is revenue.

The indirect method is based on the identification and accounting of transactions related to cash flows, and a consistent adjustment of net profit, i.e. the initial element is profit.

The direct calculation method is based on reflecting the results of transactions (turnovers) on cash accounts for a period. In this case, operations are grouped into three types of activities:

- current (operational) activities - receipt of proceeds from sales, advances, payment on suppliers' invoices, obtaining short-term loans and borrowings, payment of wages, payments to the budget, paid / received interest on loans and borrowings;
- investment activity - the movement of funds associated with the acquisition or sale of fixed assets and intangible assets;
- financial activities - obtaining long-term loans and borrowings, long-term and short-term financial investments, repayment of debts on previously received loans, payment of dividends.

Calculation of cash flow by the direct method makes it possible to assess the solvency of the enterprise, as well as to exercise operational control over the inflow and outflow of funds.

The indirect method is preferable from an analytical point of view, as it allows you to determine the relationship between the profit received and the change in the amount of funds. The calculation of cash flows using this method is based on the net profit indicator with the necessary adjustments in items that do not reflect the movement of real money in the corresponding accounts.

To eliminate discrepancies in the formation of the net financial result and net cash flow, adjustments are made to the net profit or loss, taking into account:

- changes in inventories, accounts receivable, short-term financial investments, short-term liabilities, excluding loans and credits, during the period;
- non-monetary items: amortization of non-current assets; exchange differences; profit (loss) of previous years, revealed in the reporting period, and more;
- other items that should be reflected in investment and financial activities.

The direct method is based on the calculation of cash inflows and outflows, that is, the initial element is the actual cash flow, identified according to the data of the accounting accounts. The direct method involves identifying all transactions that affect the debit of cash accounts (cash inflows) and credit of cash accounts (cash outflows). A sequential view of all postings provides, among other things, the grouping of outflows and inflows of funds by the above-isolated activities (current, investment, etc.). Since when implementing the direct method of analysis, calculations are made on the basis of accounts, from a formal standpoint, cash flow analysis can be performed on any date.

The direct method of analysis of cash flows allows:

- to assess whether a sufficient net cash flow is formed as a result of current activities for its implementation and planned investment activities;
-Is financial activity necessary as a balancing activity and what should be the amounts and directions of cash flows on it;
- what are the main directions of spending and the main sources of income for each of the three types of activities and for the organization as a whole;
- how will the cash flows for the period affect the level of cash balances at the end of the period;
- what is the structure of the organization's cash flows by type of activity, as well as what cash flows form the net cash flow for each type of activity.

In the course of the analysis, it is necessary to calculate indicators of the structure of receipts and payments by type of activity, as well as indicators of dynamics (growth rates) of receipts and payments.

When evaluating net cash flows by type of activity, it is necessary to keep in mind the following:

- the net cash flow from current activities should be positive. A positive cash flow from current

activities is evidence of the successful activities of the organization and the possibility of further development at its own expense;

- the net cash flow from investment activities should be negative (that is, payments should exceed receipts; since investment activities are associated with the acquisition and sale of non-current assets), this indicates that significant investments are being made in non-current assets and, probably, production enterprise capacity;

- the net cash flow from financial activities should be positive (since this activity is associated

with a change in its own invested capital and borrowed funds), this indicates that the organization is financing its expanding activities from external sources (and not only retained earnings and accounts payable;

- for a stable developing organization, payments and receipts from current activities should prevail in total receipts and payments.

A growing organization is characterized by a positive growth rate of cash flow indicators, which should correspond to the dynamics of financial results.

In table 2, we consider the main cash flows for men's and women's shoes:

Table 2. Major cash flows for men's and women's shoes

Index	male	female	Total
Funds received from buyers and customers, rub.	206588280	359618900	566207180
Payment for goods, works, services, raw materials and other circulating assets, rub.	1335169.03	2371190.52	3706359.55
Labor remuneration, rub.	1845241.1	1778400	3623641.1

Let's analyze the cash flow using the direct method. To do this, we will calculate the following data:

- income tax (20%) - 566207180 rubles * 0.2 = 113241436 rubles;

- to the federal budget (0.4%) - 566,207,180 rubles * 0.004 = 2,264,828.72 rubles;

- to the territorial budget (3.6%) - 566207180 rubles * 0.036 = 20383458.48 rubles;

- insurance premiums to off-budget funds (30%):

a) Pension fund (22%) - 3,623,641.1 rubles * 0.22 = 797,201.042 rubles;

b) Social Insurance Fund (2.9%) - 3623641.1 rubles * 0.029 = 105,085.5919 rubles;

c) Mandatory Health Insurance Fund (5.1%) - 3623641.1 rubles * 0.051 = 184805.6961 rubles;

d) Total insurance premiums - 797201.042 + 105085.5919 + 184805.6961 = 1087092.33 rubles;

- net cash flows from current activities amounted to 422987456.15 rubles;

- the purchase of fixed assets will cost RUB 1,000,000,000 (net cash from investment activities is in the red);

- targeted financial receipts to support small businesses amounted to 1,500,000,000 rubles (net cash from financial activities in positive territory);

- cash balance at the end of the reporting period 922987456.2 rubles.

Let's compose table 3 for the analysis of cash flows by the direct method:

Table 3. Direct cash flow analysis

Index	Amount, rub.
Cash balance at the beginning of the reporting year	0
Cash flow from current activities	
Funds received from buyers, customers	566207180
Other income	0
Funds directed to:	
to pay for purchased goods, works, services, raw materials and other current assets	-3706359.55
for wages	-3623641.1
To pay taxes and deductions in total:	-135889723.2
Income tax (20%)	-113241436
Federal budget (0.4%)	-2264828.72
Territorial budget (3.6%)	-20383458.48
For insurance premiums to off-budget funds (30%) in total:	-1087092.33
Pension fund (22%)	-797201.042
Social Insurance Fund (2.9%)	-105085.5919

Index	Amount, rub.
Federal Mandatory Health Insurance Fund (5.1%)	-184805.6961
Net cash from current activities	422987456.15
Cash flows from investing activities	
Proceeds from the sale of fixed assets and other non-current assets	0
Interest received	0
Acquisition of fixed assets, profitable investments in tangible assets and intangible assets	-1 000 000 000
Purchase of securities and other financial investments	0
Loans to other organizations	0
Net cash from investing activities	-1 000 000 000
Cash flows from financing activities	
Targeted financial receipts (to support small businesses)	1,500,000,000
Repayment of loans and credits (without interest)	0
Net cash from financing activities	1,500,000,000
Cash balance at the end of the reporting period	922987456.2

The receipt of funds in the first year of the implementation of the cluster will be: ДС = 922987456.2 rubles.

Thus, the inflow of funds will amount to 922987456.2 rubles, since this is a positive and rather large value, it can be assumed that the creation of a cluster is effective. The production and economic activity of each enterprise is fraught with the difficult task of managing cash flows, regardless of the economic conditions in which it is located. Effective management of monetary resources in modern economic conditions is extremely relevant, since the financial condition of many of them can be characterized as extremely unstable. At enterprises, in most cases, there is no proper organization of the financial system, there is no relationship between structural units, and their functions are not established and delimited. Lack of qualified specialists leads to ineffective use of funds.

In modern conditions, the deepening of the theoretical base and the expansion of practical recommendations is the basis for improving the cash flow management system of enterprises, which are traditionally the most important independent object of financial management. At the same time, the development of new forms and methods of cash flow management with a focus on the specifics of the enterprise's activities is of particular importance.

As a basis for creating an effective system of cash flow management at the enterprise, the proposed model of cash flow management can be taken. The proposed model describes the stages of the functional content of cash flow management activities at the enterprise. Its implementation will allow, through a series of sequential analytical operations, to create a cash flow management system. The process of implementing this model in stages:

1. Planning the development of a cash flow management system.
2. Analysis of cash flows in the previous period.
3. Optimization of cash flows based on the results obtained.
4. Planning cash flows of the enterprise in the context of their individual types.
5. Providing a system of effective control over the cash flows of the enterprise.

Each of the listed stages consists of sequential steps of actions.

Stage 1. Planning the development of a cash flow management system "consists of the following steps:

Step 1.1. Determination of the goals and objectives of the cash flow management system. This step will help company managers to understand the need to manage cash flows. Objectives should focus on defining the scope of cash flow management problems and identifying specific projects for improvement.

Step 1.2. Determination of the main criteria for cash flow management. To achieve this goal, it is necessary to determine the main criteria for managing cash flows, while compiling an approximate list of them.

Step 1.3. Classification of cash flows of the enterprise according to the main characteristics. In contrast to the previous step, a complex classification characteristic of the enterprise's cash flows is being developed here, which, depending on the type of the task at hand, makes it possible to assess and select the area of managerial impact. The classification of cash flows allows you to purposefully carry out accounting, analysis and planning of cash flows at the enterprise.

Step 1.4. Selection of departments responsible for providing information, analysis, optimization, planning and control over cash flows. At this stage, it

is necessary to justify the choice of a particular service responsible for providing data, as well as those directly responsible for analysis, optimization, cash flow planning and control over the implementation of managerial decisions in this direction. It is advisable to assign these functions to the accounting department of the enterprise, the economic (planning) department and the financial and analytical service (if such a service is created at the enterprise), distributing responsibilities according to their capabilities. To achieve the greatest effect from cash flow management, it is necessary to achieve interconnection in the work of these divisions.

Stage 2. Analysis of the company's cash flows in the previous period:

Step 2.1. Determination of information sources - the main sources of information, internal and external, necessary for the analysis of the company's cash flows are determined. The main sources of data are the forms of the company's financial statements, which are compiled by the accounting department. Obtaining information from external sources can be carried out either by the economic department or by the financial and analytical service of the enterprise, depending on the characteristics of the required data.

Step 2.2. Vertical and horizontal analysis of the company's cash flows. This step is an important part of the entire stage. The direct object of analysis is the data of the financial statements of the enterprise. Horizontal analysis is based on the calculation of analytical indicators for each analytical article (based on Form No. 1 of the financial statements) in the form of absolute changes, identifying patterns and reasons for changes. Vertical analysis is based on the consideration of structural changes in the flow of funds, their spending, as well as the reasons for their occurrence.

Step 2.3. Identification of factors affecting the cash flows of the enterprise. This action is to develop a system of factors affecting cash flows. In the process of its implementation, the features of the functioning of the enterprise, the features of the flow of funds are determined. The developed system of factors will help to determine the objects of management influence.

Step 2.4. Calculation of financial indicators. At this stage, the net cash flow, liquidity indicators, cash flow efficiency turnover are calculated, and the results of the calculations of individual indicators are compared with the upper and lower limits. The reasons for the deviations are identified. The calculation of indicators will allow you to assess the financial condition of the enterprise and the level of solvency.

Stage 3. Optimization of cash flows based on the results obtained:

Step 3.1. Development of a cash flow optimization subsystem - involves the optimization of cash flows in two directions:

- assessment of the adequacy of the net cash flow;

- calculation of the optimal balance of funds.

The significance of these areas lies in the fact that, firstly, the net cash flow is the main effective indicator of cash flow, and secondly, the positive value of the cash flow for a certain period does not guarantee the constant solvency of the enterprise throughout the entire period, therefore, it is necessary to calculate the optimal balance Money.

The first direction of cash flow optimization is based on identifying and eliminating the causes of negative or excess amount of net cash flow, since in the first case the excess of cash is depreciated in the process of inflation, and in the second case, the company faces the problem of insolvency due to a lack of funds.

Stage 4. Planning cash flows of the enterprise in the context of their individual types. At this stage, it is necessary to take into account all the shortcomings identified in the process of analyzing and optimizing cash flows. To do this, follow these steps:

Step 4.1. Development of documentary forms for planning cash flows. At this stage, a form of a cash flow plan is being developed.

Step 4.2. Drawing up a plan for the flow of funds of the enterprise. This document should include all incoming and outgoing cash flows in the planning period. It is being developed for a period of up to one year with a monthly breakdown of forthcoming receipts and payments. The cash flow plan is an integral part of the financial planning in the enterprise.

Stage 5. Providing the system with effective control over cash flows. This stage implies checking the execution of all management decisions in the field of cash flows, monitoring the progress of financial assignments, developing operational management decisions to normalize the enterprise's cash flows in accordance with the envisaged tasks, adjusting the cash flow management policy due to changes in various factors affecting cash flows. streams.

Thus, the developed cash flow management model is a sequence of steps to organize an effective cash flow management system, which will maintain the financial balance of the enterprise in the process of its production and economic activities and ensure the smooth operation of production.

We will calculate the inflows and outflows of funds from production and investment activities, which are presented in table 4

Table 4. Cash inflows and outflows as a result of the implementation of the work done

Indicator name	Cash inflows (+)	Cash outflows (-)
Receipt of funds from buyers (sales proceeds, rubles)	+568637650	
Cash payments for raw materials to suppliers and wages to employees of the enterprise, rubles.		-17547479.15
Taxes, RUB total 1. Taxes on profits, total rub.		-113727530
Federal budget		-2274550.6
Territorial budget		-20470955.4
2. Insurance premiums, rub.		-5264243.74
Including: -Pension Fund		-3860445.41
-Social Insurance Fund		-508876.9
-Federal Fund of Compulsory Medical. insurance		-894921.43
Purchase of fixed assets, rub.		-1000000000
Targeted financial receipts (under the small business support program), rub.	+1500000000	
Total	+ 2068637650	- 1164549002.63

The receipt of funds in the first year of the project will be:

DS = 2068637650 - 1164549002.63 = 904088647.37 rubles. Thus, the cash inflow will amount to 904,088,647.37 rubles, since this is a positive value, it can be assumed that the project is effective.

Tables 6 - 8 and Figures 2 - 4 show options for constructing a break-even point with the formation of not only the volume of output, but also during what number of days it must be produced and sold in order to ensure the return of the costs incurred for its production and guarantee the enterprise to obtain high TPE and bankruptcy warning.

Table 5

Финансовые результаты при различных объёмах продаж зимних ботинок (модель А) - мужские

Показатели	Значение показателя при различных объёмах продаж в месяц (%)					
	100	80	60	48,1	40	30
Объём продаж, пар	15752	12601	9451	7576,71	6300	4725
Цена одной пары, руб.	1186,44	1186,44	1186,44	1186,44	1186,44	1186,44
Выручка от продажи, тыс. руб.	18 688,8	14 950,33	11 213,04	8989,31	7474,57	5605,93
Себестоимость единицы, тыс. руб.	1007,07	1007,07	1007,07	1007,07	1007,07	1007,07
Полная себестоимость, тыс. руб., в том числе:	15 863,36	12 690,1	9517,82	8989,31	8952,2	6583,86
Условно-постоянные расходы, тыс. руб.	2607,66	2607,66	2607,66	2607,66	2607,66	2607,66
Условно-переменные расходы, тыс. руб.	13 255,72	10 082,44	6910,16	6376	6344,54	3976,2
Прибыль (+)	2825,44	2260,23	1695,22	0	-	-
Убыток (–) от продаж, тыс. руб.	-	-	-	-	-1477,63	-977,93
Налоги, тыс. руб.	565,088	452,05	339,044	-	-	-
Чистая прибыль, тыс. руб.	2260,35	1808,2	1356,2	-	-	72 -

Модель А 60%   *мужская*

Figure 2 - Break-even point of model A
(winter boots for men) with a sales volume of 60%

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Table 6

Влияние реализации на финансовое состояние предприятий (детская обувь модель А) - детские

Показатели	Значение показателя при различных объёмах продаж в месяц (%)						
	100	80	72	60	40	30	20
Объём продаж, пар	31020	24816	22334	18612	12408	9306	6204
Цена одной пары, руб.	890,9	890,9	890,9	890,9	890,9	890,9	890,9
Выручка от продажи, тыс. руб.	27635,72	22108,57	19897,36	16581,43	11054,28	8290,72	5527,14
Себестоимость единицы, тыс. руб.	795,41	795,41	795,41	795,41	795,41	795,41	795,41
Полная себестоимость, тыс. руб., в том числе	24673,63	21307,73	19897,36	18121,82	14845,93	13207,98	11570,03
Условно-постоянные расходы, тыс. руб.	8294,13	8294,13	8294,13	8294,13	8294,13	8294,13	8294,13
Условно-переменные расходы, тыс. руб.	16379,5	13013,6	11629,44	9827,69	6551,8	4913,85	327,59
Прибыль (+)	2962,09	800,84	0	-	-	-	-
Убыток (–) от продаж, тыс. руб.	-	-	-	-1540,39	-3791,93	-4917,26	-6042,89
Налоги, тыс. руб.	592,418	160,168	-	-	-	-	-
Чистая прибыль, тыс. руб.	2369,672	640,672	-	-	-	-	-
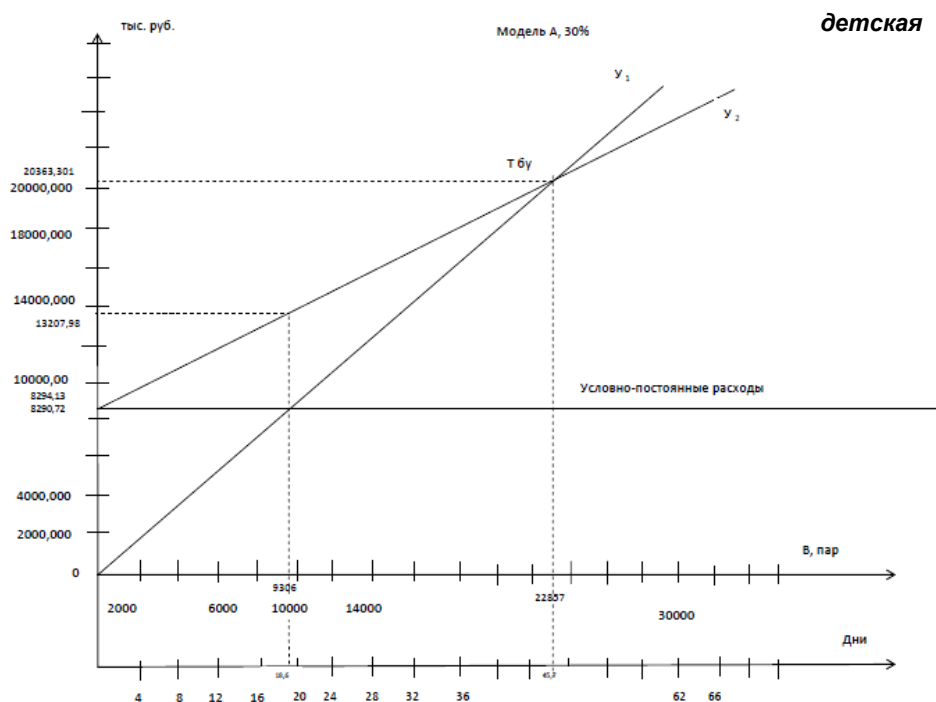
Figure 3 - Break-even current model A (children's shoes) with a sales volume of 30%

Table 7
Влияние реализации обуви на финансовое состояние предприятий
(женская обувь модель А - летние туфли)

Показатели	Значение показателя при различных объёмах продажи в месяц, %					
	100	80	70	63,73	60	50
Объём продаж, пар	12656	10125	8859	8065	7594	6328
Цена одной пары, руб.	974,58	974,58	974,58	974,58	974,58	974,58
Выручка от продажи, тыс. руб.	12334,28	9867,62	8633,8	7859,99	7400,96	6167,14
Себестоимость единицы, руб.	844,31	844,31	844,31	844,31	844,31	844,31
Полная себестоимость, тыс. руб.	10685,6	9127,93	8348,79	7859,99	7570,27	6791,13
Условно-постоянные расходы, тыс. руб.	2896,65	2896,65	2896,65	2896,65	2896,65	2896,65
Условно-переменные расходы, тыс. руб.	7788,95	6231,28	5452,14	4963,34	4673,62	3894,48
Прибыль от продаж, тыс. руб.	1648,68	739,69	285,01	0	—	—
Убыток от продаж, тыс. руб.	—	—	—	—	–169,31	–623,99
Налоги, тыс. руб.	329,74	147,94	57	—	—	—
Чистая прибыль, тыс. руб.	1318,94	591,75	228,01	—	—	—

женская

Модель A, 50%

Figure 4 - Break-even current model A (women's summer shoes) with a sales volume of 50%

To select the optimal capacity, the authors have developed software that allows manufacturers, based on an innovative technological process using universal and multifunctional equipment, to produce the entire assortment of shoes with minimum, average and maximum costs, which creates the basis for varying the price niche, including through a gradual increase in the share of domestic components in the production of leather goods with a significant reduction in the cost of its manufacture. At the same time, as the criteria for a reasonable choice of the optimal power when forming the algorithm, it was justified to choose exactly those criteria that have the greatest impact on the cost of the finished product, namely:

- coefficient of workload of workers,% ;
-productivity of labor of one worker, a pair;
- losses on wages per unit of production, rubles;
- specific reduced costs for 100 pairs of shoes, rub.

Of the four given criteria, in our opinion, the main ones are labor productivity of 1 worker and unit reduced costs.

Labor productivity of 1 worker is the most important labor indicator. All the main indicators of production efficiency and all labor indicators, to one degree or another, depend on the level and dynamics of labor productivity: production of products, number of employees, expenditure of wages, level of wages, etc.

To increase labor productivity, the introduction of new equipment and technology, widespread mechanization of labor-intensive work, automation of production processes, advanced training of workers and employees, especially when introducing innovative technological processes based on universal and multifunctional equipment, are of paramount importance.

Specific reduced costs - an indicator of the comparative economic efficiency of capital investments, used when choosing the best option for solving technological problems.

When comparing possible options for solving any technical problem, rationalization proposals, technical improvements, various ways to improve product quality, the best option, all other things being equal, is considered the option that requires a minimum of reduced costs.

The given costs are the sum of current costs taken into account in the cost of production and one-time capital investments, the comparability of which with current costs is achieved by multiplying them by the standard coefficient of the efficiency of capital investments. Tables 8 and 9 show the calculations of the optimal power for the range from 300 to 900 pairs for men's and women's shoes for the entire range of footwear. Analysis of the obtained characteristics for three variants of a given technological process in the manufacture of the entire assortment of footwear confirmed the effectiveness of the software product for evaluating the proposed innovative technological process using universal and multifunctional equipment. So, with a range of 300 - 900 pairs, the best according to the given criteria is the volume of

production of 889 pairs (for men) and 847 pairs (for women). If the production areas proposed by the regional and municipal authorities of the two districts - the Southern Federal District and the North Caucasus Federal District, according to the standard indicators, do not allow the calculated production volumes to be realized, then the option of the optimal capacity is chosen that is acceptable, for example, the production volume of 556 pairs, which corresponds to the standard indicators for the proposed production areas and is characterized by the best values of the designated criteria, which form the cost of the entire assortment of footwear. The authors developed consolidated technological processes on the side of the shoe upper blank and for the assembly of shoes, respectively, for 12 models of men's and 12 models of women's shoes (Figures 5 and 6). Tables 8 and 14 show an example of the initial technological process for assembling the upper and shoe blanks using the example of a men's winter boot (model D). The summarized volumes of the main costs are shown in Table 15.

Table 8. Calculation of the optimal power with a range of 300-900 pairs using the example of men's shoes

Power	Equipment type	Optimal power, steam per shift	Labor productivity of 1 worker, steam	Worker load factor,%	Losses on wages per unit of production, rub	Specific reduced costs for 100 pairs of shoes, rub
300-500	1	500	28.09	61.39	13.68	6735.36
500-700	1	556	27.73	69.14	9.83	6404.71
700-900	1	889	28.09	77.20	6.42	5236.17
300-500	2	500	28.09	61.39	13.68	6728.68
500-700	2	556	27.91	68.70	9.97	6083.28
700-900	2	889	28.09	77.20	6.42	5240.72
300-500	3	500	28.09	61.39	13.68	7533.95
500-700	3	700	28.12	67.28	10.56	6734.02
700-900	3	889	28.09	77.20	6.42	5876.59

Table 9. Calculation of the optimal power with a range of 300-900 couples on the example of women's shoes

Power options	Equipment type	Optimal power, steam per shift	Labor productivity of 1 worker, steam	Worker load factor,%	Losses on wages per unit of production, rub	Specific reduced costs for 100 pairs of shoes, rub
300-500	1	500	27.73	62.18	13.40	6980.5
500-700	1	700	27.73	69.14	9.83	6277.43
700-900	1	847	27.73	74.50	7.54	5673.49
300-500	2	500	24.45	63.90	14.11	7630.92
500-700	2	556	27.73	69.14	9.83	6404.71
700-900	2	812	25.64	75.40	7.77	6060.55
300-500	3	500	27.00	61.74	14.02	7827.12
500-700	3	556	29.32	68.21	9.71	6607.65
700-900	3	847	27.00	74.70	7.66	6341.05

Table 10 - Characteristics of the equipment for assembling the blanks of autumn women's boots (model E)

the name of the operation	1 set of equipment for innovative technological process							2 set of equipment for innovative technological process							3 set of equipment for innovative technological process						
	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
Receiving and checking the cut	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Cutting into production	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Lowering the edges of the outer baby top and lining	SS 20	135 kg	Comels	1050 * 550 * 1030	1.2 kW	75 pairs per hour	217 140 rub	3SE-RZ	140KG	Fortuna (Germany)	1050 * 540 * 1160	0.5 kW	77 pairs / h	156,000 rbl	01146 / P5	130 Kg	Sweet (Czech)	1050 * 540 * 1190	0.7 kW	63 pairs per hour	178,000 rbl
Duplication of upper details with interlining	A 2000	180 Kg	Sabal (Italy)	1430 * 780 * 950	2.1 kW	150 pairs per hour	RUR 185640	C 1100V	180 Kg	Schön (Germany)	1800 * 130 * 950	0.8 kW	150 pairs per hour	123 150 rub	PR 86 A	180 Kg	NEVE (Italy)	1250 * 900 * 1350	3.1 kW	150 pairs per hour	123500 rub
Bending with simultaneous application of hot melt glue, notching curved sections and gluing tape	RP67TE	180kg	Sagita (Italy)	1100 * 550 * 1270	0.75 kW	60 pairs per hour	402 090 rub	S1031C	170 kg	Schön (Germany)	1050 * 550 * 1200	1.0 kW	60 pairs per hour	234500 rub	01280 / P1	186 kg	Sweet (Czech Republic)	900 * 600 * 1280	0.5 kW	65 pairs per hour	320,700 rbl
Adjusting tibia detail 1 to tibia detail 2	491 GRAMAC	130 Kg	Granucci (Italy)	520 * 180	1.76 kW	60 pairs per hour	211 596 rub	4180i-511 E5 BM00002	130 Kg	Durkopp Adler	900 * 500 * 850	0.27 kW		132090 rub	Pfaff 591-726 cl	130 Kg	Pfaff (Germany)	900 * 500 * 850	0.27		79400 rbl

Operation																							
Glue ankle boots and elastic bands for assembly. Drying	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.
Gluing ankle boots on elastic bands	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.		ST-B with vyt.
Attaching elastic bands to the ankle boots with the 1st line	491 GRAMAC	130 Kg	Granucci (Italy)	520 * 180	1.76 kW		211 596 rub	4180i-511 E5 BM00002	130 Kg	Durkopp Adler	900 * 500 * 850	0.27 kW		132090 rub	Pfaff 591-726 cl	130 Kg	Pfaff (Germany)	900 * 500 * 850	0.27		79400 rbl
Tightening the vamp on the ankle boots	Pfaff 574-900 cl	130 Kg	"PFAFF"	520 * 180	0.27 kW		79600 rub	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW		58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW		58212 rbl
Tapering of the back edges of the ankle boots with a stitch seam	491 GRAMAC	130 Kg	Granucci (Italy)	520 * 180	1.76 kW		211 596 rub	4180i-511 E5 BM00002	130 Kg	Durkopp Adler	900 * 500 * 850	0.27 kW		132090 rub	Pfaff 591-726 cl	130 Kg	Pfaff (Germany)	900 * 500 * 850	0.27		79400 rbl
Smoothing the back seam while applying the tape	DELTA CB	150 Kg	Sarema (Italy)	800 * 1200 * 1740	1.7		RUB 31080	01276 / P12	135 kg	"Sweet" Czech	900 * 510 * 1380	0.175 kW	500 pairs / hour	18000 rbl	01276 / P12	135 kg	"Sweet" Czech	900 * 510 * 1380	0.175 kW	500 pairs / hour	18000 rbl
Glueing and gluing ZNR on the heel of the workpiece	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.

Operation	Values
Top hemming	ST-B with vyt. (×21)
Adjustment of ZNR	491 GRAMAC; 130 Kg; Granucci (Italy); 520 * 180; 1.76 kW; 211 596 rub; 4180i-511 E5 BM00002; 130 Kg; Durkopp Adler; 900 * 500 * 850; 0.27 kW; 132090 rub; Pfaff 591-726 cl; 130 Kg; Pfaff (Germany); 900 * 500 * 850; 0.27; 79400 rbl
Adjusting the leather pocket on the lining under the ankle boots	491 GRAMAC; 130 Kg; Granucci (Italy); 520 * 180; 1.76 kW; 211 596 rub; 4180i-511 E5 BM00002; 130 Kg; Durkopp Adler; 900 * 500 * 850; 0.27 kW; 132090 rub; Pfaff 591-726 cl; 130 Kg; Pfaff (Germany); 900 * 500 * 850; 0.27; 79400 rbl
Attaching the leather lining of the ankle boots to the textile lining of the vamp	491 GRAMAC; 130 Kg; Granucci (Italy); 520 * 180; 1.76 kW; 211 596 rub; 4180i-511 E5 BM00002; 130 Kg; Durkopp Adler; 900 * 500 * 850; 0.27 kW; 132090 rub; Pfaff 591-726 cl; 130 Kg; Pfaff (Germany); 900 * 500 * 850; 0.27; 79400 rbl
Tucking of the lining at the back edge with a stitch seam and trimming the edges of the lining	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27 kW; 190,000 rubles; GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; 190,000 rubles; GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; 190,000 rubles
Smoothing the back seam of the leather lining	DELTA CB; 150 Kg; Sarema (Italy); 800 * 1200 * 1740; 1.7; RUB 31080; 01276 / P12; 135 kg; "Sweet" Czech; 900 * 510 * 1380; 0.175 kW; 500 pairs / hour; 18000 rbl; 01276 / P12; 135 kg; "Sweet" Czech; 900 * 510 * 1380; 0.175 kW; 500 pairs / hour; 18000 rbl
Bonding a thermoplastic toe cap between top and lining	A 2000; 180 Kg; Sabal (Italy); 1430 * 780 * 950; 2.1 kW; 150 pairs per hour; RUR 185640; C 1100V; 180 Kg; Schön (Germany); 1800 * 130 * 950; 0.8 kW; 150 pairs per hour; 123 150 rub; PR 86 A; 180 Kg; NEVE (Italy); 1250 * 900 * 1350; 3.1 kW; 150 pairs per hour; 123500 rub

	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
Glueing and gluing the assembly of the outer and inner parts of the top along the edge line	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.
Stitching of the edge of the ankle boots with simultaneous trimming of the edges of the leather lining and attaching the elastic with the second line	GP 2	120 Kg	Colli (Italy)	900 * 500 * 850	0.27 kW		190,000 rubles	GP 2	120 Kg	Colli (Italy)	900 * 500 * 850	0.27		190,000 rubles	GP 2	120 Kg	Colli (Italy)	900 * 500 * 850	0.27		190,000 rubles
Cleaning ZVO	G12 / 1	100 Kg	GEL mini	760 * 855 * 1480	1.9 kW	120 pairs / hour	54,000 rbl	KARO 1	80 Kg	Leibrock (Germany)	520 * 1100 * 1370	2.2 kW	150 pairs per hour	54,000 rbl	SP75AR	70 Kg	"NEVE"	1100 * 900 * 1400	1.0 kW	120 pairs per hour	54,000 rbl
Accounting for production and return by performer	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Acquisition of ZVO in growth. assortment, bundling, accounting	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
The amount of equipment costs	RUB 1,972,560							RUB 1,035,156							RUB 1,163,312						

Table 11. Characteristics of equipment for assembling shoes for autumn women's boots (model E)

the name of the operation	1 set of equipment for innovative technological process							2 set of equipment for innovative technological process							3 set of equipment for innovative technological process						
	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price

Operation	Group 1							Group 2							Group 3						
Receiving blanks;	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Pads selection and cleaning	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Moisturizing ZVO	UT12	100 Kg	Stema (Italy)	620 * 550 * 1230	12 kWt	120 per shift	231000 rub	URP / 2	110 Kg	ISM (Germany)	645 * 2485 * 1700 * 26	12 kWt	135 pairs per hour	RUB 150,000	U 17 BFV	100 Kg	Stema (Italy)	620 * 550 * 1230	12 kWt	120 pairs per hour	RUB 170,000
Pre-attachment of the insoles to the shoe with metal staples	10/11 / C	630 kg	"BESSER" Italy	800 * 900 * 1800	0.5 kW	250 pairs / h	RUB 250,000	10/11 / C	630 kg	"BESSER" Italy	800 * 900 * 1800	0.5 kW	250 pairs / h	RUB 250,000	04054 / P1	650 kg	"Sweet"	800 * 900 * 1800	0.27	250 pairs / h	280,000 rubles
Spreading talcum powder	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Insertion of backdrops made of thermoplastic materials, pre-molding of the heel of the blanks	74 EE / S	670 kg	Cerim (Italy)	950 * 600 * 1500	2.5 kW	150 pairs per hour	RUB 531,720	1005/2	630 kg	Scheen Germany	900 * 500 * 1900	2.5 kW	800 pairs per hour	230,700 rbl	E 605	690 kg	"SELMAK" Italy	810 * 700 * 1720	1.8 kW	150 pairs per hour	RUB 210,000
Putting on the shoe upper blank on the last and installing the heel part	02015 / P5	120 Kg	Sweet (Czech Republic)	600 * 745 * 1700	0.24 kW	150 pairs per hour	RUB 250,000	02015 / P5	120 Kg	Sweet (Czech Republic)	600 * 745 * 1700	0.4 kW	150 pairs per hour	RUB 250,000	02015 / P5	120 Kg	Sweet (Czech Republic)	600 * 745 * 1700	0.4 kW	150 pairs per hour	RUB 250,000

Process	Model	Weight	Manufacturer	Dimensions	Power	Productivity	Price
Covering and tightening of the toe-bundle part of the ZVO with hot melt glue with preliminary moistening of the toe-bundle part, insertion and activation of the toe cap	ST-B K 73STIK	1350kg	Cerim (Italy)	173 * 114 * 184	5.46kW	350	RUB 1758120
	ST-B SZH-9CD	1200 KG	Leibrock (Germany)	1700 * 1200 * 1750	4.0 kW	160 pairs per hour	RUB 1,577,800
	ST-B K78SZ	1250 kg	Sweet (Czech Republic)	1100 * 1050 * 1700	5.38 kW	220 pairs per hour	RUB 1,586,800
Tightening the gel part of the ZVO with brackets	ST-B K201T	900 kg	Cerim (Italy)	1000 * 1230 * 2055	5.46kW	200 steam per hour	RUB 1,200,000
	ST-B 640 TT	860 kg	Scheen Germany	1200 * 800 * 2000	3.25 kW	250 pairs per hour	RUB 1,400,000
	ST-B 02212 / P1	850 kg	Sweet (Czech Republic)	640 * 715 * 1700	0.42	180 pairs per hour	RUB 1,200,000
Tightening the heel of the workpieces	ST-B PICK24SZ	1100 kg	"CERIM" Italy	1600 * 230 * 2100	5.5kw	200 pairs / h	RUB 1,851,000
	ST-B 640 TM	900 kg	Schön (Germany)	1200 * 800 * 1600	3.25 kW	250 pairs / h	RUB 1,750,000
	ST-B PICK24SZ	1100 kg	"CERIM" Italy	1600 * 230 * 2100	5.5kw	200 pairs / h	RUB 1,851,000
Wet-heat treatment of shoes	ST-B MV5700	1250 kg	IRON FOX (Italy)	3050 * 1000 * 1450	27.9 kW	300 pairs in 8 hours	142840 rub
	ST-B 333E	1200 kg	Schön (Germany)	1400 * 2100 * 950	13.0 kW	250 pairs per hour	122840 rub
	ST-B 180042 / P2	1130 kg	Sweet (Czech Republic)	966 * 3070 *	15.0 kW	180 pairs per hour	142840 rub
Hot air smoothing of creases on shoes	ST-B RT07	80 Kg	IRON FOX (Italy)	450 * 330 * 1100	2.0 kW	100 pairs per hour	RUB 63,000
	ST-B F1	80KG	Leibrock (Germany)	450 * 330 * 1100	6.0	600 pairs	154740 rub
	ST-B SR1006	90 Kg	ELVI (Italy)	580 * 608 * 1450	0.18	65-113 pairs / hour	155,000 rbl
Removing pull braces and tex from insoles							

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Operation	Option I – Model	Weight	Manufacturer	Dimensions	Power	Productivity	Price	Option II – Model	Weight	Manufacturer	Dimensions	Power	Productivity	Price	Option III – Model	Weight	Manufacturer	Dimensions	Power	Productivity	Price
Trimming excess draw-off edge, ruffle draw-in edge, dust removal	CF78N	228kg	Cosmopol (Italy)	1480 * 1100 * 750	2.0 kW	100 pairs per hour	428400 rub	RW2-G	150 Kg	Leibrock (Germany)	700 * 700 * 1030	3.5 kW	150 pairs per hour	540,000 rubles	R 254	190 kg	Sweet (Czech Republic)	990 * 1510 * 1510	5.25 kW	180 pairs per hour	273,000 rbl
Treatment of the slow surface of the soles	A200 / D	100 Kg	GEL mini	760 * 855 * 1480	1.9 kW	120 pairs / hour	100000rub	D510	120 Kg	Stema (Italy).	820 * 360 * 1215	1.1 kW	150 pairs per hour	120,000 rbl	A200 / D	100 Kg	GEL mini	760 * 855 * 1480	1.9 kW	120 pairs / hour	100000rub
First glue on the lingering edge and low-running surface of the sole, drying	02068 / P4	250 Kg	Sweet (Czech Republic)	650 * 500 * 1250	2.5 kW	150 pairs per hour	127900 rub	02068 / P4	250 Kg	Sweet (Czech Republic)	650 * 500 * 1250	2.5 kW	150 pairs per hour	127900 rub	02068 / P4	250 Kg	Sweet (Czech Republic)	650 * 500 * 1250	2.5 kW	150 pairs per hour	127900 rub
The second spreading of glue on the lingering edge and the slow surface of the sole, drying	02068 / P4	250 Kg	Sweet (Czech Republic)	650 * 500 * 1250	2.5 kW	150 pairs per hour	127900 rub	02068 / P4	250 Kg	Sweet (Czech Republic)	650 * 500 * 1250	2.5 kW	150 pairs per hour	127900 rub	02068 / P4	250 Kg	Sweet (Czech Republic)	650 * 500 * 1250	2.5 kW	150 pairs per hour	127900 rub
Activation of adhesive films and gluing of soles	FR27 / 2M	300 Kg	GRANUCCI (Italy)	700 * 700 * 1030	1.5kw	250 pairs per hour	RUB 900 480	133	350 Kg	Italy	600 * 650 * 1380	2.0 kW	250 pairs per hour	130000rub	133	350 Kg	Italy	600 * 650 * 1380	2.0 kW	250 pairs per hour	130000rub
Bonding soles	755 PC	450 Kg	Sigma (Italy)	760 * 855 * 1480	1.5 kW	150 pairs per hour	12,700,000 rubles	755 PC	450 Kg	Sigma (Italy)	760 * 855 * 1480	1.5 kW	150 pairs per hour	RUB 1,270,000	755 PC	450 Kg	Sigma (Italy)	760 * 855 * 1480	1.5 kW	150 pairs per hour	RUB 1,270,000

Operation	Model	Weight	Manufacturer	Dimensions	Power	Productivity	Price	Checking and cleaning nails inside shoes	Bonding heel pads and insoles
Cooling shoes after pressing	TR19	300 Kg	Stema (Italy).	1500 * 1000 * 1760	2.0 kW	600 - 800 pairs / h	RUB 504,000	attachment PES-R	ST-B
	FR3200	400 Kg	IRON FOX (Italy)	1500 * 1500 * 1760	1.9 kW	900-1000 pairs / h	198,000 rbl	attachment PES-R	ST-B
	TR 22	500 Kg	Stema (Italy).	1100x2800x1760	2.0 kW	from 1000 to 2000 pairs / h	583 800 rub	attachment PES-R	ST-B
Cleaning the top and bottom of shoes	G12 / 1	100 Kg	GEL mini	760 * 855 * 1480	1.9 kW	120 pairs / hour	54,000 rbl	attachment PES-R	ST-B
	KARO 1	80 Kg	Leibrock (Germany)	520 * 1100 * 1370	2.2 kW	150 pairs per hour	84790 rub	attachment PES-R	ST-B
	SP75AR	70 Kg	"NEVE"	1100 * 900 * 1400	1.0 kW	120 pairs per hour	54,000 rbl	attachment PES-R	ST-B
Removing shoes from the last	LO2	205kg	Omsa (Italy)	1130 * 800 * 500	1.5 kW	300 pairs per hour	359520 rub	attachment PES-R	ST-B
	ASL–1	80 Kg	Leibrock (Germany)	420 * 330 * 1100	1.3kw	250 pairs per hour	186,000 rbl	attachment PES-R	ST-B
	LP 1	120 Kg	Stema (Italy).	820 * 360 * 1215	1.1 kW	250 pairs per hour	352800 rub	attachment PES-R	ST-B
Attaching heels from the inside	UVS80	140 kg	GRANUCCI (Italy)	700 * 600 * 1900	0.1 kW	100 pairs per hour	RUB 238740	attachment PES-R	ST-B
	123LHE	180 ru	Schön (Germany)	800 * 850 * 2100	0.6 kW	125	RUB 190,200	attachment PES-R	ST-B
	04222 / P1	135 kg	Sweet (Czech Republic)	550 * 800 * 1475	0.42 kW	150 pairs per hour	185600 RUB	attachment PES-R	ST-B

Operation	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
Retouching the top of the shoe	G12 / 1	100 Kg	GEL mini	760 * 855 * 1480	1.9 kW	120 pairs / hour	54,000 rbl	KARO 1	80 Kg	Leibrock (Germany)	520 * 1100 * 1370	2.2 kW	150 pairs per hour	84790 rub	SP75AR	70 Kg	"NEVE" Italy	1100 * 900 * 1400	1.0 kW	120 pairs per hour	54,000 rbl
Upper dressing	TL 75	155 kg	GRANUCCI (Italy)	1850 * 950 * 1000	2.0 kW	150 pairs / hour	98240 rub	TL 75	155 kg	GRANUCCI (Italy)	1850 * 950 * 1000	2.0 kW	150 pairs / hour	98240 rub	TL 75	155 kg	GRANUCCI (Italy)	1850 * 950 * 1000	2.0 kW	150 pairs / hour	98240 rub
Shoe marking	341 / BF	115 ru	IRON FOX (Italy)	750 * 600 * 1800	0.25	1500 pairs / 8h	RUB 40 320	341 / BF	115 ru	IRON FOX (Italy)	750 * 600 * 1800	0.25	1500 children / hour	RUB 40 320	05054 / P6	110 Kg	Sweet (Czech Republic)	70 * 800 * 1800	0.25	1200 pairs / 8 hours	RUB 35,950
Quality control	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Shoe packaging	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO	ST-UO
Delivery of shoes to the warehouse, paperwork	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
The amount of equipment costs	RUB 10,453,280							RUB 8,906,320							RUB 9,110,930						

Table 12. Characteristics of the equipment for assembling the workpiece model G (men's boots)

the name of the operation	1 set of equipment for innovative technological process							2 set of equipment for innovative technological process							3 set of equipment for innovative technological process						
	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Process	Group 1							Group 2							Group 3						
Receiving and checking the cut	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Cutting into production	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Lowering the edges of the outer baby top and lining	SS 20	135 kg	Comels	1050 * 550 * 1030	1.2 kW	75 pairs per hour	15900 rbl	3SE-RZ	140KG	Fortuna (Germany)	1050 * 540 * 1160	0.5 kW	77 pairs / h	15600 rbl	01146 / P5	130 Kg	Sweet (Czech Republic)	1050 * 540 * 1190	0.7 kW	63 pairs per hour	17800 rbl
Bending with simultaneous application of hot melt glue, notching curved sections and gluing tape	RP67TE	180kg	Sagita (Italy)	1100 * 550 * 1270	0.75 kW	60 pairs per hour	402 090 rub	S1031C	170 kg	Schön (Germany)	1050 * 550 * 1200	1.0 kW	60 pairs per hour	234500 rub	01280 / P1	186 kg	Sweet (Czech Republic)	900 * 600 * 1280	0.5 kW	65 pairs per hour	320,700 rbl
Duplication of upper details with interlining	M107 \ R	180 Kg	Sabal (Italy)	1430 * 780 * 950	2.1 kW	150 pairs per hour	RUR 185640	C 1100V	180 Kg	Schön (Germany)	1800 * 130 * 950	0.8 kW	150 pairs per hour	123 150 rub	PR 86 A	180 Kg	NEVE (Italy)	1250 * 900 * 1350	3.1 kW	150 pairs per hour	123500 rub
Spreading with glue and gluing inter-block blocks	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt
Adjusting the sock to the vamp	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW		58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW		58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germ	520 * 180	0.27 kW		79600 rub

Process															
Glueing and stitching the vamp onto the tongue	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	79600 rub
Tucking darts on the back	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	79600 rub
Spreading with glue and stitching the back to the ankle boots	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	79600 rub
Adjusting the overhead protectors on the ankle boots	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	79600 rub
Glueing and gluing the vamp on the ankle boots	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt
Tightening the vamp on the ankle boots while attaching the tongue	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	79600 rub
Punching holes for lacing	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B

Operation	Variant A	Variant B	Variant C
Adjusting the leather pocket on the leather lining under the ankle boots	491 GRAMAC; 130 Kg; Granucci (Italy); 520 * 180; 1.76 kW; 211 596 rub	4180i-511 E5 BM00002; 130 Kg; Durkopp Adler; 900 * 500 * 850; 0.27 kW; 132090 rub	Pfaff 591-900 cl; 130 Kg; Pfaff (Germany); 900 * 500 * 850; 0.27; 79400 rbl
Adjusting the leather lining under the ankle boots to the textile lining under the vamp;	491 GRAMAC; 130 Kg; Granucci (Italy); 520 * 180; 1.76 kW; 211 596 rub	4180i-511 E5 BM00002; 130 Kg; Durkopp Adler; 900 * 500 * 850; 0.27 kW; 132090 rub	Pfaff 591-900 cl; 130 Kg; Pfaff (Germany); 900 * 500 * 850; 0.27; 79400 rbl
Spreading with glue gluing the outer and inner nodes of the upper parts	ST-B with vyt	ST-B with vyt	ST-B with vyt
Stitching the workpiece along the edge line with simultaneous trimming of the edges of the leather lining;	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; 19,000 rbl	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; 19,000 rbl	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; 19,000 rbl
Shoe uppers cleaning	G12 / 1; 100 Kg; GEL mini; 760 * 855 * 1480; 900 * 500 * 850; 1.9 kW; 120 pairs / ; 54,000 rbl	KARO 1; 80 Kg; Leibrock; 520 * 1100 *900 * 500 * 850; 2.2 kW; 150 pairs; 54,000 rbl	SP75AR; 70 Kg; "NEVE" Italy; 1100 * 900 *900 * 500 * 850; 1.0 kW; 120 pairs; 54,000 rbl
Lacing the shoe upper	ST-B	ST-B	ST-B

Quality control, procurement of blanks, delivery to the warehouse	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
The amount of equipment costs	**RUB 946 438**							**636552 rub**							**RUB 694,000**						

Table 13. Characteristics of equipment for assembling shoes model G (men's boots)

the name of the operation	1 type of equipment							2 type of equipment							3 type of equipment						
	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price	vendor code	weight	manufacturer	dimensions	power	performance	price
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Receiving and checking the cut	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Cutting into production	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Lowering the edges of the outer baby top and lining	SS 20	135 kg	Comels	1050 * 550 * 1030	1.2 kW	75 pairs per hour	15900 rbl	3SE-RZ	140KG	Fortuna (Germany)	1050 * 540 * 1160	0.5 kW	77 pairs / h	15600 rbl	01146 / P5	130 Kg	Sweet (Czech Republic)	1050 * 540 * 1190	0.7 kW	63 pairs per hour	17800 rbl
Bending with simultaneous application of hot melt adhesive,	RP67TE	180kg	Sagita (Italy)	1100 * 550 * 1270	0.75 kW	60 pairs per hour	402 090 rub	S1031C	170 kg	Schön (Germany)	1050 * 550 * 1200	1.0 kW	60 pairs per hour	234500 rub	01280 / P1	186 kg	Sweet (Czech Republic)	900 * 600 * 1280	0.5 kW	65 pairs per hour	320,700 rbl

Operation	Model	Weight	Origin	Size	Power	Productivity	Price	Model	Weight	Origin	Size	Power	Productivity	Price	Model	Weight	Origin	Size	Power	Productivity	Price
Duplication of upper details with interlining	M107 \ R	180 Kg	Sabal (Italy)	1430 * 780 * 950	2.1 kW	150 pairs per hour	RUR 185640	C 1100V	180 Kg	Schön (Germany)	1800 * 130 * 950	0.8 kW	150 pairs per hour	123 150 rub	PR 86 A	180 Kg	NEVE (Italy)	1250 * 900 * 1350	3.1 kW	150 pairs per hour	123500 rub
Spreading with glue and gluing inter-block blocks	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt
Adjusting the sock to the vamp	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-		Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-		Pfaff 574-900 cl	130 Kg	"PFAFF"Germ	520 * 180	0.27 kW	-	
Glueing and stitching the vamp onto the tongue	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	-	79600 rub
Tucking darts on the back	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	-	79600 rub
Spreading with glue and stitching the back to the ankle boots	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	-	79600 rub
Adjusting the overhead protectors on the ankle boots	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF" Germany	520 * 180	0.27 kW	-	79600 rub

Operation																					
Glueing and gluing the vamp on the ankle boots	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt.	ST-B with vyt	ST-B with vyt.	ST-B with vyt.	ST-B with vyt
Tightening the vamp on the ankle boots while attaching the tongue	Typical GC24680	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Typical GC24026	130 Kg	Typical (China)	900 * 500 * 850	0.27 kW	-	58212 rbl	Pfaff 574-900 cl	130 Kg	"PFAFF"Germany	520 * 180	0.27 kW	-	79600 rub
Punching holes for lacing	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B	ST-B
Adjusting the leather pocket on the leather lining under the ankle boots	491 GRAMAC	130 Kg	Granucci (Italy)	520 * 180	1.76 kW	-	211 596 rub	4180i-511 E5 BM00002	130 Kg	Durkopp Adler	900 * 500 * 850	0.27 kW	-	132090 rub	Pfaff 591-900 cl	130 Kg	Pfaff (Germany)	900 * 500 * 850	0.27	-	79400 rbl
Adjusting the leather lining under the ankle boots to the textile lining under the vamp;	491 GRAMAC	130 Kg	Granucci (Italy)	520 * 180	1.76 kW	-	211 596 rub	4180i-511 E5 BM00002	130 Kg	Durkopp Adler	900 * 500 * 850	0.27 kW	-	132090 rub	Pfaff 591-900 cl	130 Kg	Pfaff (Germany)	900 * 500 * 850	0.27	-	79400 rbl
Spreading with glue gluing the outer and inner nodes of the upper parts	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt	ST-B with vyt

Operations	Group 1 (RUB 946 438)	Group 2 (636552 rub)	Group 3 (RUB 694,000)
Stitching the workpiece along the edge line with simultaneous trimming of the edges of the leather lining;	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27 kW; -; 54,000 rbl 19,000 rbl	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; -; 54,000 rbl 19,000 rbl	GP 2; 120 Kg; Colli (Italy); 900 * 500 * 850; 0.27; -; 54,000 rbl 19,000 rbl
Shoe uppers cleaning	G12 / 1; 100 Kg; GEL mini; 760 * 855 * 1480; 1.9 kW; 120 pairs / hour; 54,000 rbl 19,000 rbl	KARO 1; 80 Kg; Leibrock (Germany); 520 * 1100 * 1370; 2.2 kW; 150 pairs per hour; 54,000 rbl 19,000 rbl	SP75AR; 70 Kg; "NEVE" Italy; 1100 * 900 * 1400; 1.0 kW; 120 pairs per hour; 54,000 rbl 19,000 rbl
Lacing the shoe upper	ST-B; ST-B; ST-B; ST-B; ST-B; ST-B; ST-B	ST-B; ST-B; ST-B; ST-B; ST-B; ST-B; ST-B	ST-B; ST-B; ST-B; ST-B; ST-B; ST-B; ST-B
Quality control, procurement of blanks, delivery to the warehouse	ST-B; ST-B; ST-B; ST-B; ST-B; ST-B; ST-B	ST-B; ST-B; ST-B; ST-B; ST-B; ST-B; ST-B	ST-B; ST-B; ST-B; ST-B; ST-B; ST-B; ST-B
The amount of equipment costs	RUB 946 438	636552 rub	RUB 694,000

Table 14. Consolidated innovative technological process for the assembly of the top of the assortment range for men's shoes

Operations	Model 1 winter	Model 2winter	Model 3winter	Model 4spring	Model 5spring	Model 6spring	Model 7years	Model 8years	Model 9years	Model 10autumn	Model 11autumn	Model 12autumn
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Receiving and checking the cut	+	+	+	+	+	+	+	+	+	+	+	+
2.Starting the cut into production	+	+	+	+	+	+	+	+	+	+	+	+

3. Descending the edges of the top parts	+	+	+	+	+	+	+	+	+	+	+	+
4. Bending the edges of the outer parts of the top	+	+	+	+	+	+	+	+	+	+	+	+
5. Duplication of upper details with interlining, vamp - with thermoplastic toe cap	+	+	+	+	+	+	*	+	*	+	+	+
6. Tightening the dart on the back	*	*	*	+	+	*	*	*	*	+	*	+
7. Spreading with glue and gluing the back of the boot	*	*	+	+	+	*	*	*	*	+	+	*
8. Adjusting the backs of the ankle boots	*	*	+	+	+	*	*	*	*	+	+	*
9. Adjusting the leather pocket on the leather lining under the ankle boots	+	*	+	+	+	+	*	+	*	+	+	+
10. Spreading with glue and gluing the boot knot and the boot lining knot along the edge	+	*	+	+	+	*	*	*	*	*	*	+
11. Stitching of ankle boots with trimming of leather lining	+	*	+	+	+	*	*	*	*	*	*	+
12. Punching holes for laces	+	*	+	+	+	*	+	+	*	+	*	+
13. Spreading with glue and gluing the sock to the vamp	*	*	*	+	+	*	*	*	*	+	*	*
14 attaching the toe to the vamp	*	*	*	+	+	*	*	*	*	+	*	*
15. Adding leather tongue lining to textile vamp lining	+	*	+	+	+	*	*	+	*	+	*	+
16. Glueing and gluing the vamp lining knot and the vamp knot along the edge	+	*	+	+	+	*	*	*	*	*	*	+

17. Stitching the edging of the vamp tongue while trimming the edges of the leather lining.	+	*	+	+	+	*	*	*	*	*	+	+
18. Spreading with glue and gluing the back group to the front	+	*	+	+	+	*	*	*	*	*	*	+
19. Tailoring the back group to the front group while sewing the thread bartack	+	*	+	+	+	*	*	*	*	*	*	+
20. Spreading with glue and sticking the tabs on the vamp	+	*	+	*	*	*	+	+	*	+	*	*
21. Tying the reeds onto the vamp	+	*	+	*	*	*	+	+	*	+	*	*
22. attaching the overhead blocks to the ankle boots	+	*	+	*	*	*	*	+	*	+	+	*
23. Spreading with glue and gluing the vamp on the ankle boots	*	*	*	*	*	+	+	+	*	+	*	*
24. Attaching the vamp to the ankle boots while attaching the tongue (without tongue)	*	*	*	*	*	+	+	+	*	+	+	*
25. Adding a leather lining under the ankle boots to a textile lining under the vamp	*	*	*	*	*	+	*	+	*	+	*	*
26. Spreading with glue and gluing the outer and inner nodes of the upper parts	*	+	*	*	*	+	*	+	*	+	*	*
27. Stitching the workpiece along the edge line with simultaneous trimming of the edges of the leather lining	*	*	+		*	+	+	+	*	+	+	*

28. Spreading with glue and gluing the leather lining on the vamp parts	*	*	*	*	*	*	*	*	+	*	*	*
29. Tightening the leather lining with the upper	*	*	*	*	*	*	*	*	+	*	*	*
30. Stitching the details of the ankle boots on the ankle boots	*	*	*	*	*	*	*	*	*	*	+	*
31. Glueing the harness belt, putting on the buckles, gluing the ends of the belt	*	*	*	*	*	*	*	*	*	*	+	*
32. Spreading the belt with glue, gluing the Velcro fastener	*	*	*	*	*	*	*	*	*	*	+	*
33. Attaching the leather lining under the harness belt to the harness belt	*	*	*	*	*	*	*	*	*	*	+	*
34. Attaching leather lining under the belt to the belt	*	*	*	*	*	*	*	*	*	*	+	*
35. Adjusting the harness belts on the back	*	*	*	*	*	*	*	*	*	*	+	*
36. Adjusting the belt on the back	*	*	*	*	*	*	*	*	*	*	+	*
37. Tightening the back edges of the ankle boots	*	+	+	*	*	+	+	+	*	*	+	*
38. Adjustment of ZNR	*	+	*	*	*	*	*	+	*	*	+	*
39. Adjusting the leather podklochnikov on the textile lining of the vamp	*	*	*	*	*	*	*	*	*	*	+	*
40. Adjusting the shtafers on the lining	+	*	+	*	*	*	*	*	*	*	+	*
41. Spreading glue on the upper and front edges of the ankle	+	*	*	*	*	*	*	*	*	*	+	*

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boots and lining, drying											
42. Seam ankle boots with a lining under the inverted seam	+	*	*	*	*	*	*	*	*	*	+	*
43. Spreading with glue and gluing a pad of a soft edge, drying	*	*	*	*	*	*	*	*	*	*	+	*
44. Turning and banding the edge of the ankle boots	*	*	*	*	*	*	*	*	*	*	+	*
45. Finishing the soft edging of the ankle boots	*	*	*	*	*	*	*	*	*	*	+	*
46. Tightening of the ankle boots along the front edge	*	*	*	*	*	*	*	*	*	*	+	*
47. Spreading gum and gum parts with glue. Drying	*	+	*	*	*	*	*	*	*	*	*	*
48. Gluing parts of a rubber band to an elastic band	*	+	*	*	*	*	*	*	*	*	*	*
49. Attaching the details of the elastic to the elastic	*	+	*	*	*	*	*	*	*	*	*	*
50. Gluing the outer boot on the elastic butt to the elastic part	*	+	*	*	*	*	*	*	*	*	*	*
51. Gluing the vamp part to the elastic but butt to the elastic part	*	+	*	*	*	*	*	*	*	*	*	*
52. Tailoring the tibia detail to the knot of the outer tibia with one stitch + trimming with openwork on both sides of the stitching	*	+	*	*	*	*	*	*	*	*	*	*
53 Sewing the workpiece onto the zipper with double stitching	*	+	*	*	*	*	*	*	*	*	*	*
54. Tailoring the inner top to the	*	+	*	*	*	*	*	*	*	*	*	*

zipper with the first line												
55. Tailoring the inner top to the zipper with the first line	*	+	*	*	*	*	*	*	*	*	*	*
56. Tailoring the vamp on the knot of the ankle boots with a double stitching + one openwork inside	*	+	*	*	*	*	*	*	*	*	*	*
57. Bend of the upper edge of the vamp detail	*	+	*	*	*	*	*	*	*	*	*	*
58. Inversion, lining of a soft edging of ankle boots, a valve under a zipper	*	+	*	*	*	*	*	*	*	*	*	*
59. Tailoring the inner top to the zipper with the second line	*	+	*	*	*	*	*	*	*	*	*	*
60. Trimming soft edging, elastic and edging vamp details	*	+	*	*	*	*	*	*	*	*	*	*
61. Adjusting the knot of the lining under the vamp on the resulting group	*	+	*	*	*	*	*	*	*	*	*	*
62. Stitching decorative lines	*	*	+	*	*	*	*	*	*	*	*	*
63. Tucking of the lining along the back edge with a stitching seam	*	*	+	*	*	+	*	*	*	*	*	*
64. Tailoring the leather pocket on the ankle boots	*	*	*	*	*	*	+	*	*	*	*	*
65. Attaching the elastic to the vamp with the 1st stitch	*	*	*	*	*	+	*	*	*	*	*	*
66. Trimming Thread	+	+	+	+	+	+	+	+	+	+	+	+

67. Shoe uppers cleaning	+	+	+	+	+	+	+	+	+	+	+	+
68. Lacing blanks	+	*	+	+	+	+	+	+	*	+	*	+

Table 15. Consolidated innovative technological process for assembling footwear for the assortment of men's footwear

Operations	Model 1 winter	Model 2winter	Model 3winter	Model 4spring	Model 5spring	Model 6spring	Model 7years	Model 8years	Model 9years	Model 10autumn	Model 11autumn	Model 12autumn
1	2	3	4	5	6	7	8	9	10	11	12	13
1.Receiving blanks	+	+	+	+	+	+	+	+	+	+	+	+
2.Starting workpieces	+	+	+	+	+	+	+	+	+	+	+	+
3.Moisturizing the workpiece	+	+	+	+	+	+	+	+	+	+	+	+
4. Selection and cleaning of pads	+	+	+	+	+	+	+	+	+	+	+	+
5.Attaching the insoles (insole knots)	+	+	+	+	+	+	+	+	+	+	+	+
6.Smearing pads with talcum powder	+	+	+	+	+	+	+	+	+	+	+	+
7.Inserting backdrops made of thermoplastic materials	+	+	+	+	+	+	+	+	*	+	+	+
8.Pre-forming the heel of the blanks	+	+	+	+	+	+	+	+	*	+	+	+
9. Putting on the shoe upper on the last and installing the heel part	+	+	+	+	+	+	+	+	*	+	+	+
10. Tightening and tightening of the nose-beam part of the ZVO with hot melt glue with preliminary moistening of the nose-beam part and activation of the toe cap	+	+	+	+	+	+	+	+	*	+	+	+
11.Adhesive tightening of the	+	+	+	+	+	+	+	+	*	+	+	+

heel part with simultaneous tightening of the heel part by tex												
12.Wet-heat treatment of shoes	+	+	+	+	+	+	+	+	+	+	+	+
13. Removing staples or tex from insoles	+	+	+	+	+	+	+	+	+	+	+	+
14.Trimming off excess traction edge	+	+	+	+	+	+	+	+	*	+	+	+
15.Rouging of the pulling edge, dust removal	+	+	+	+	+	+	*	+	+	+	+	+
16.First glueing of the tightening edge, drying	+	+	+	+	+	+	+	+	+	+	+	+
17.Second glueing of the tightening edge, drying	+	+	+	+	+	+	+	+	+	+	+	+
18 matching shoe soles	+	+	+	+	+	+	+	+	+	+	+	+
19.Treatment of the low-running surface of the soles with a solvent	+	+	+	+	+	+	+	+	+	+	+	+
20.First and second spreading glue on the slow surface of the soles, drying	+	+	+	+	+	+	+	+	+	+	+	+
21.Activation of adhesive films and gluing of soles	+	+	+	+	+	+	+	+	+	+	+	+
22.Cleaning the top and bottom of shoes	+	+	+	+	+	+	+	+	+	+	+	+
23. Removing shoes from the last	+	+	+	+	+	+	+	+	+	+	+	+
24. checking and cleaning the nails inside the shoes	+	+	+	+	+	+	+	+	+	+	+	+
25. Bonding of heels and insoles	+	+	+	+	+	+	+	+	*	+	+	+
26.Cleaning and repairing shoe defects	+	+	+	+	+	+	+	+	+	+	+	+
27 retouching the upper of the shoe	+	+	+	+	+	+	*	+	+	+	+	+
28. Dressing the upper of the shoe	+	+	+	+	+	+	+	+	+	+	+	+

	A1	B2	AT3	G4	D5	E6	F7	Z8	I9	K10	L11	M12
29. Smoothing out wrinkles on shoes	+	+	+	+	+	+	+	+	+	+	+	+
30 shoe markings	+	+	+	+	+	+	+	+	+	+	+	+
31. Packing shoes	+	+	+	+	+	+	+	+	+	+	+	+

Table 16. Consolidated innovative technological process for the assembly of the upper blank for the assortment of women's shoes

No.	Operations	Model A1	Model B2	Model AT 3	Model G4	Model D5	Model E6	Model F7	Model Z8	Model I9	Model K10	Model L11	Model M12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Receiving and checking the cut	+	+	+	+	+	+	+	+	+	+	+	+
2	Cutting into production	+	+	+	+	+	+	+	+	+	+	+	+
3	Aligning the top parts to thickness	+	+	+	+	+	+	+	+	+	+	+	+
4	Lowering the edges of the upper parts	+	+	+	+	+	+	+	+	+	+	+	+
5	Duplication of outer upper with midsole and vamp	+	+	+	+	+	+	+	*	*	+	+	+
6	Inserting metal fittings into a decorative belt detail	+	*	*	*	*	*	*	*	*	*	*	*
7	Bending the edges of parts	+	+	+	+	+	+	+	+	+	+	+	+
8	Sewing decorative stitching on the shaft	+	*	*	*	*	*	*	*	*	*	*	*
9	Perforation of the upper part of the outer shaft	+	*	*	*	*	*	*	*	*	*	*	*
10	Adjusting the backs on ankle boot and bootleg rear internal double row stitching	+	+	*	*	*	*	*	*	*	*	*	*
11	Tightening the front shaft with	+	*	*	*	*	*	*	*	*	*	*	*

	the rear outer shaft													
12	Glue the zipper tape and inner boot along the joint line. Drying	+	+	+	*	*	*	*	*	*	*	*	*
13	Bonding the edges of the inner zipped boot	+	+	+	*	*	*	*	*	*	*	*	*
14	Attaching the zipper with the 1st stitching	+	+	+	*	*	*	*	*	*	+	+	+
17	Re-hemming of the upper edge of the bootleg	+	+	+	*	*	*	*	*	*	*	*	*
18	Glue the vamp and bootleg for gathering. Drying	+	+	+	*	*	*	*	*	*	*	*	*
19	Applying the vamp to the bootleg	+	+	+	*	*	*	*	*	*	*	*	*
20	Tightening the vamp on the bootleg double-row stitching	+	+	+	*	*	*	*	*	*	*	*	*
21	Adjusting the shaft detail to the shaft	+	+	+	*	*	*	*	*	*	*	*	*
22	Adjusting the leather pocket on the fur lining	+	+	+	*	*	*	*	*	*	*	*	*
23	Adjusting the shtafers to inner and outer fur lining	+	+	+	*	*	*	*	*	*	*	*	*
24	Tapering of the fur lining at the back edge with a stitching seam	+	+	+	*	*	*	*	*	*	*	*	*
25	Smoothing the seam	+	+	+	*	*	*	*	*	*	*	*	*

26	Flap location under zipper on fur lining	+	+	+	*	*	*	*	*	*	*	*	*
27	Adjusting the flap under the zipper on the fur lining	+	+	+	*	*	*	*	*	*	*	*	*
28	Glue the outer knot details of the top and the knot of details of the fur lining along the line of the zipper for assembly. Drying	+	+	+	*	*	*	*	*	*	*	*	*
29	Bonding knot outside details of the top and knot of details of the fur lining along the line of the zipper	+	+	+	*	*	*	*	*	*	*	*	*
30	Attachment of the zipper with the 2nd line	+	+	+	*	*	*	*	*	*	+	+	+
31	Cutting the flap under the clasp lightning	+	+	+	*	*	*	*	*	*	+	+	+
32	Tightening of the bootlegs with backs along the back edge with a stitching seam	+	+	*	*	*	*	*	*	*	*	-	-
33	Seam smoothing and gluing webbing	+	+	+	*	*	*	*	*	*	+	+	+
34	Re-hemming of the upper edge of the bootleg	+	+	+	*	*	*	*	*	*	*	*	*
35	Tightening of the fur lining along the front	+	+	+	*	*	*	*	*	*	*	*	*

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	edge with a stitching seam												
36	Smoothing the seam	+	+	+	*	*	*	*	*	*	*	*	*
37	Turning out the ZVO	+	+	+	*	*	*	*	*	*	+	+	+
38	Glue the outer knot details of the top and the knot of details of the fur lining along the edge line. Drying	+	+	+	*	*	*	*	*	*	*	*	*
39	Bonding of the outer upper parts assembly and the fur lining parts assembly	+	+	+	*	*	*	*	*	*	*	*	*
40	Tightening the knot of the outer parts of the top and the knot of the fur lining parts along the edging line while trimming the excess	+	+	+	*	*	*	*	*	*	*	*	*
41	Pulling, securing and trimming the ends of the threads	+	+	+	+	+	+	+	+	+	+	+	+
42	Zipper opening	+	+	+	*	*	*	*	*	*	+	+	+
43	Trimming fur on a pulling edge	+	+	+	*	*	*	*	*	*	*	-	-
44	Glue the layers of the insole for assembly. Drying	+	+	+	+	+	+	+	+	+	+	+	+
45	Bonding of insole layers	+	+	+	+	+	+	+	+	+	+	+	+
46	Trimming the insole	+	+	+	+	+	+	+	+	+	+	+	+
47	Cleaning ZVO	+	+	+	+	+	+	+	+	+	+	+	+

#													
48	Quality control	+	+	+	+	+	+	+	+	+	+	+	+
49	Picking up blanks	+	+	+	+	+	+	+	+	+	+	+	+
50	Adjusting the sock to the vamp	*	*	*	*	*	+	*	*	*	*	*	*
51	Attaching the vamp to the front shoulder	*	*	*	*	*	*	*	*	*	+	+	+
52	Adjusting the backs to the front and back inner sides	*	*	*	*	*	*	*	*	*	*	+	+
53	Tightening of the front tibia with the rear outer tibia	*	*	*	*	*	*	*	*	*	*	+	+
54	Glue the zipper tape and inner boot along the line of their connection. Drying	*	*	*	*	*	*	*	*	*	+	+	+
55	Gluing the edges of the inner ankle boots with a zipper	*	*	*	*	*	*	*	*	*	+	+	+
56	Tapering of the back edges of the ankle boots with a stitch seam	*	*	*	*	*	*	*	*	*	+	+	+
57	Bending of the upper edge of the ankle boots	*	*	*	*	*	*	*	*	*	+	+	+
58	Adjusting the back of the inner to the vamp	*	*	*	+	+	+	*	*	*	*	*	*
59	Adjusting the back to the ankle boots	*	*	*	*	*	+	*	*	*	*	*	*
60	Attaching the leather pocket to the leather lining	*	*	*	*	*	-	+	+	+	+	+	+
61	Adjusting staples on	*	*	*	*	*	*	*	*	*	+	+	+

	the inner and outer lining												
62	Tucking of the lining at the back edge with a stitching seam	*	*	*	*	*	*	*	*	*	+	+	+
63	Fitting through the lifting straps onto the leather lining	*	*	*	*	*	*	+	*	+	*	*	*
64	Stitching through the lifting straps to the back	*	*	*	*	*	*	+	*	+	*	*	*
65	Tightening vamp with leather lining	*	*	*	*	*	*	+	+	+	*	*	*
66	Glue the assembly of the outer parts of the top and the assembly of the lining along the edge, through the lifting strap under the assembly.	*	*	*	*	*	*	+	*	+	*	*	*
67	Bonding of the outer outer parts of the upper assembly with the lining assembly while bonding through the lifting strap	*	*	*	*	*	*	+	*	+	*	*	*
68	Tapering the trailing edges of the outer upper	*	*	*	+	+	+	*	*	*	*	*	*
69	Smoothing the seam and gluing the seam with adhesive tape	*	*	*	+	+	+	*	*	*	+	+	+
70	Flap location under the	*	*	*	*	*	*	*	*	*	+	+	+

	zipper on the lining											
71	Tightening ankle boots with backs along the back edge with a stitching seam	*	*	*	*	*	*	*	*	*	*	+	+
72	Adjusting one-sided side bartack internal	*	*	*	+	+	+	*	*	*	*	*	*
73	Folding the top edge of the knot outer parts of the top	*	*	*	+	+	+	*	*	*	*	*	*
74	Bending of the upper edge of the ankle boots	*	*	*	*	*	*	*	*	*	+	+	+
75	Tucking of the lining along the front edge with a stitching seam	*	*	*	*	*	*	*	*	*	+	+	+
76	Adjusting the leather pocket on leather vamp lining	*	*	*	+	+	+	*	*	*	*	*	*
77	Tightening the leading edges leather lining	*	*	*	+	+	+	*	*	*	*	*	*
78	Tightening the knot of the outer parts of the top and the knot of the leather lining parts along the edge line while trimming the excess material	*	*	*	+	+	+	*	*	*	+	+	+
79	Stitching the edge of the workpiece with simultaneous trimming	*	*	*	*	*	*	+	+	+	*	*	*

	of the edges of the leather lining												
80	Finishing of the workpiece in the toe-tuft part along the lingering edge	+	+	+	+	+	+	+	+	+	+	+	+

Table 17. Consolidated innovative technological process for assembling footwear in the assortment of women's shoes

No.	Operations	Model A1	Model B2	Model AT 3	Model G4	Model D5	Model E6	Model F7	Model Z8	Model I9	Model K10	Model L11	Model M12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Receiving blanks	+	+	+	+	+	+	+	+	+	+	+	+
2	Pads selection and cleaning	+	+	+	+	+	+	+	+	+	+	+	+
3	Attaching the insoles	+	+	+	+	+	+	+	+	+	+	+	+
4	Spreading talcum powder	+	+	+	+	+	+	+	+	+	+	+	+
5	Inserting backdrops made of thermoplastic materials	+	+	+	+	+	+	+	+	+	+	+	+
6	Pre-molding of the heel of the blanks	+	+	+	+	+	+	+	+	+	+	+	+
7	Putting on the shoe upper blank on the last and installing the heel part	+	+	+	+	+	+	+	+	+	+	+	+
8	Covering and tightening of the nose-beam part of the ZVO with hot melt glue with	+	+	+	+	+	+	+	*	*	+	+	+

	preliminary moistening of the nose-beam part and activation of the toe cap											
9	Tightening the gel part of the ZVO	+	+	+	+	+	+	*	*	*	+	+	+
10	Tightening the heel of the workpieces	+	+	+	+	+	+	+	+	+	+	+	+
11	Wet-heat treatment of shoes	+	+	+	+	+	+	+	+	+	+	+	+
12	Hot air smoothing of creases on shoes	+	+	+	+	+	+	+	+	+	+	+	+
13	Removing lingering tex	+	+	+	+	+	+	+	+	+	+	+	+
14	Removing staples from insoles	+	+	+	+	+	+	+	+	+	+	+	+
15	Trimming excess traction edge	+	+	+	+	+	+	+	+	+	+	+	+
16	Ruffling the pulling edge, removing dust	+	+	+	+	+	+	+	+	+	+	+	+
17	Forgiveness of the footprint	*	+	+	+	+	+	+	+	+	+	+	+
18	First glue on the lingering edge and low-running surface of the sole, drying	+	+	+	+	+	+	+	+	+	+	+	+
19	The second spreading of glue on the lingering edge and the slow surface of	+	+	+	+	+	+	+	+	+	+	+	+

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	the sole, drying												
20	Flushing the slow surface of the soles	*	*	*	+	*	*	*	+	+	*	*	*
21	Activation of adhesive films and gluing of soles	+	+	+	+	+	+	+	+	+	+	+	+
22	Pre-attaching heels	*	*	*	+	*	*	*	+	+	*	*	*
23	Attaching heels	*	*	*	+	*	*	*	+	+	*	*	*
24	Sanding the edge of the sole	*	*	*	+	*	*	*	+	+	*	*	*
25	Application of varnish on the edge of leather soles and heels. Drying	*	*	*	+	*	*	*	+	+	*	*	*
26	Attaching high heels from the inside	*	*	*	+	*	*	*	+	+	*	*	*
27	Cleaning the top and bottom of shoes	+	+	+	+	+	+	+	+	+	+	+	+
28	Removing shoes from the last	+	+	+	+	+	+	+	+	+	+	+	+
29	Smoothing out wrinkles on shoes	*	*	*	+	*	*	*	+	+	*	*	*
30	Checking and cleaning nails inside shoes	+	+	+	+	+	+	+	+	+	+	+	+
31	Bonding heel pads and insoles	+	+	+	+	+	+	+	+	+	+	+	+
32	Retouching the top of the shoe	+	+	+	+	+	+	+	+	+	+	+	+
33	Upper dressing	+	+	+	+	+	+	+	+	+	+	+	+
34	Fastening finished shoes	+	+	+	*	*	*	+	*	+	+	+	+

35	Shoe packaging	+	+	+	+	+	+	+	+	+	+	+	+
36	Delivery of shoes to the warehouse, paperwork	+	+	+	+	+	+	+	+	+	+	+	+

Figure 5 - Assortment of men's shoes

Model A1　　　　　　　Model B 2　　　　　　　Model B3

Model G4　　　　　　　Model D5　　　　　　　Model E6

Model F7　　　　　　　Model Z8　　　　　　　Model I9

Model C 10　　　　　　Model L11　　　　　　　Model M12

Figure 6 - Assortment of women's shoes

To assess the effectiveness of the production activity of a shoe company, it is necessary to analyze the annual results of the operation of the enterprise for the production of men's and women's assortment of shoes.

These calculations indicate that with 100% of sales of men's and women's shoes in the specified period of time, not only the costs of production and sales of products are covered, but also a profit of 3,697.4 thousand rubles remains. This testifies to the effective operation of the enterprise, as well as to the correct marketing and assortment policy. The product profitability is 14.9%.

Table 17 presents the annual results of the shoe enterprise for the production of men's and women's shoe assortment.

Most often, the company sells shoes through stores with payment after the sale, concluding contracts with the trade, indicating the timing of the receipt of funds on the manufacturer's accounts.

In this case, if footwear is in demand and is fully sold, then the company receives money on time, which is also needed to pay wages, purchase working capital and other expenses to ensure the development of production.

During the year, the company produces 327,903 pairs of shoes. With 100% sales of these products, the enterprise will receive proceeds in the amount of 392,202.1 thousand rubles. However, this is not always the case.

For example, when selling autumn shoes in the amount of 80% of the production volume, the profit is reduced by 43.15% and amounts to only 1,178 thousand rubles, while the sale of footwear less than 47.4% of the production volume brings losses to the company. Due to the lack of funds, it is necessary to reduce the volume of production, to delay the payment of wages to workers, for which at present the managers of the enterprise can be held accountable, even criminal. If such a situation arises, it is necessary to attract borrowed funds to cover costs and organize the subsequent production of products, which at the moment is associated with certain difficulties: interest on a loan has been significantly increased (up to 18%), loan repayment terms have been reduced, etc., leading to an even greater increase production costs.

Shoe enterprises should focus both on external (consumer enterprises, competition, market conditions, etc.) and on internal factors such as sales volume, profitability, coverage of basic costs, etc. However, it is impossible to take into account and foresee all situations that may arise when selling shoes, i.e. some shoe models are no longer in demand at a certain stage. In this case, another, usually not advertised side of marketing should appear: if the shoes, even without taking into account the requirements of the market, have already been produced, then they must be sold. For this purpose, in order to respond to the lower prices of competitors, it is necessary to reduce too large stocks, get rid of damaged, defective shoes, eliminate leftovers, attract a large number of consumers, stimulate shoe consumption, using discounts for this. There are about twenty types of discounts, but for shoes the most common are those types of discounts that are used at various levels of the enterprise, sales organizations, trade. In addition to using discounts, an enterprise can initiate price reductions in case of underutilization of production capacities, a reduction in market share under the pressure of competition from competing enterprises, etc. In this case, the enterprise takes care of its costs, developing measures to reduce them by improving equipment and technology, introducing new types of materials into production, and constantly improving the quality of products. And all this requires large financial costs from enterprises, but, nevertheless, helps to increase the competitiveness of certain types of leather goods and the enterprise as a whole. In addition, the greater the amount of footwear produced, the more production costs decrease, which leads to a decrease in prices, and most importantly, creates such conditions for the functioning of the market that would not allow other competing enterprises to enter it and would cause a positive reaction from consumers. ...

The developed software allows the head of the enterprise not only to track the flow of funds on a daily basis, but what is especially important, to predict the replacement of one model, the demand for which has dropped to a critical volume, when funds to cover production costs associated with this model are not provided, and the transition to production of a new model, the demand for which, based on the analysis of the marketing service, seems to guarantee its viability and demand in a volume sufficient not only to cover the costs of its production, but also to obtain the necessary profit to ensure production itself without provoking bankruptcy.

Of course, it is good when there is already the necessary supply of this very demand for a new model, namely:

— contracts with consumers for delivery with prepayment;

— a guarantee of branded stores that during the trial sale of the model aroused demand and there is their demand within the limits of those volumes at which a return of funds spent on their launch will be provided, and a profit will be ensured, which will ensure the enterprise obtain high TEP and stability in the formation and provision consumer of competitive and demanded products.

Conclusion

Thus, taking into account the software for tracking the movement of cash flow and the presence of a well-functioning marketing service that is able to provide the very process of regulating the demand for the company's products, it is always possible to make

the right decision to replace one model with another, while creating the basis for obtaining high TEP and preventing the workforce from bankruptcy.

Of course, all this is just a desire, in reality, such work should be carried out daily. To do this, it is necessary to reconsider our attitude to the so-called break-even point, which, as it were, forms the conditions for the implementation of all our conclusions on the formation of competitive industries, providing labor collectives with high TEP and creating the basis for preventing their bankruptcy.

The traditional option of constructing a break-even point provides an understanding that the volume of output of a given model cannot be less than a certain number of pairs of a given model.

But with a lot of assortment production, the number of pairs produced is formed by its demand, and if the demand does not ensure its implementation in the volume that provides the enterprise with a return of all funds spent on this model, in this case the manager must decide whether it is advisable to launch it into production. Therefore, we consider it justified when building a break-even point to indicate not only the volume of production of a given model, which would guarantee the return of all costs for this model, but also how long it is necessary to replace it with a new one, so that the return of these funds is provided in full and with the receipt arrived.

Table 17. Annual results of the shoe enterprise for the production of men's and women's shoes

Indicators	Jan.	Feb	March	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Sales volume, pairs	26114	26114	29661	29661	29661	28168	28168	28168	25358	25358	25358	26114
Sales proceeds, thousand rubles	45032.84	45032.84	31026.82	31026.82	31026.82	24033.9	24033.9	24033.9	30640.47	30640.47	30640.47	45032.84
Unit cost, rub.	1435.54	1435.54	890.2	890.2	890.2	726.7	726.7	726.7	1024.58	1024.58	1024.58	1435.54
Full cost price, thousand rubles	37487.78	37487.78	26405.04	26405.04	26405.04	20373.34	20373.34	20373.34	25747.78	25747.78	25747.78	37487.78
Profit from sales, thousand rubles	7545.06	7545.06	4621.78	4621.78	4621.78	3660.56	3660.56	3660.56	4892.69	4892.69	4892.69	7545.06
Income tax, thousand rubles	1509	1509	924.36	924.36	924.36	732,112	732,112	732,112	978.5	978.5	978.5	1509
Net profit, thousand rubles	6036	6036	3697.4	3697.4	3697.4	2928,448	2928,448	2928,448	3914.19	3914.19	3914.19	6036
Product profitability,%	16.8	16.8	14.9	14.9	14.9	15.2	15.2	15.2	15.9	15.9	15.9	16.8

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