

CALCULATION AND ANALYSIS OF THE COST OF PRODUCTION IN BEEKEEPING

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SUMMARY

Analysis of the cost of production contributes to determining the degree of efficiency of the costs related to the level of production. The efforts of the experts are directed towards finding a system calculation that ensure, on the one side, an operative determination of the unit cost, and on the other side, a possibility of determining the appropriate indicators, necessary to take decisions on short term.

Beekeeping is characterized by obtaining more of the products (pollen, propolis, royal jelly, venom, wax, apilarnil) and by highlighting the overall costs of production. Among the methods for calculating the unit cost, the most common are the remaining value method and the coefficients method of distributing costs; the difference between these two methods is represented by the criteria used for sharing costs on products.

The coefficients method of distributing costs permits to determine the cost of production for each principal product (C_{p_i}). The coefficients (k_i) reflect the weight of each product (i), in the total value of the principal products, calculated in medium prices of selling.

$C_{p_i} = \frac{(C_{ht} - V_s) * k_i}{Q_i} \quad \text{where:}$ $i = \overline{1, n}$	<p>C_{ht} – the total cost of production; V_s – the value of secondary products; Q_i – the total production of "i" product n – the number of bee products</p>
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The advantages of the utilisation of this method are represented by the possibility of the distribution of the costs on every bee products and by the possibility to reflect the profitableness, identical for the products and for the beehive. To analyse the cost, it is possible to determine the influence of the quality of bee products by using the selling price.

This method defers to the principal tendencies of evolution of the beekeeping sector:

- The maintain of the interest for honey product;
- The increase of the demand for other bee products, due to the growth of the demand for diversified products as source of food and active components for the human health.

To transform the growth and the diversification of the bee products in a profitable activity, it is necessary to perfect the professional training of the beekeepers, for the increase of their incomes and for the transition of auto consumption to the commercial production.

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