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# **Agric. Econ. – Czech**

**Škorecová E.,  
Farkašová M.:  
Variant calculation  
system – the  
instrument of  
economic performance  
management of a  
multifunctional  
agricultural enterprise**

Agric. Econ. – Czech, 54 (2008): 376-383

The article is focused on the importance

of using the variant calculation methods in the management of companies' performance under the conditions of multifunctional agriculture. It mentions the difference between the calculations formed for the needs of valuating the production in the financial statements and the managerial calculations. Attention is paid to overhead costs in agriculture, their development is depicted with tables and graphs. The development of overhead costs during the time period of 1997–2006 is presented in crop production and outputs of wheat and rapeseed, in livestock production in Slovakia and in the outputs of cattle (6– 24 months) and pigs (1– 12 months). The fastidiousness of market environment of the globalized economies requires a gradual transformation from the classical calculation system into the managerial calculation system, which provides a multidimensional insight into the product as well as the market. The sequence of establishing the variant calculation methods is also introduced together with the reasons of under-valuating calculations in the managerial practice.

**Keywords:**

classical calculations, managerial  
calculations, variantness of calculation  
methods, overhead costs,  
multifunctionality of agriculture,  
company' s economic performance

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