



Agricultural Journals

AGRICULTURAL ECONOMICS

Zemědělská ekonomika

[home](#) [page](#) [about us](#) [contact](#)



us

Table of Contents

IN PRESS

**AGRICECON
2014**

**AGRICECON
2013**

**AGRICECON
2012**

**AGRICECON
2011**

**AGRICECON
2010**

**AGRICECON
2009**

**AGRICECON
2008**

**AGRICECON
2007**

AGRICECON

2006
AGRICECON
2005
AGRICECON
2004
AGRICECON
2003
AGRICECON
2002
AGRICECON
Home

Editorial
Board

For Authors

- **Authors Declaration**
- **Instruction to Authors**
- **Guide for Authors**
- **Copyright Statement**
- **Submission**

For
Reviewers

Guides for

Reviewers
Reviewers
Login

Subscription

Agric. Econ. – Czech

Foltínová A., Špička J.: The use of controlling in agricultural enterprises and their competitiveness

Agric. Econ. – Czech, 60 (2014): 314-322

The article aims at the evaluation and comparison of the structure of costs linked to the milk production in the Czech Republic and the Slovak Republic. The paper focuses on the potential of the cost controlling in agricultural production. The analysis is based on data from the comparable sample surveys of costs and yields of agricultural commodities carried out by the Institute of Agricultural Economics and Information, Prague, and the Research Institute of Agricultural and Food Economics, Bratislava, in the period 2007– 2012. The authors apply the contribution margin calculation and the gross margin calculation. Using target costing, the upper limits of variable and fixed costs are set to reach the break-even point. One of the main findings is that the average costs per litre of milk are by 15.3% higher in Slovakia than in the Czech Republic. It is caused by a significantly lower milk yield in Slovakia. Cost controlling based on the knowledge about the structure of the average costs of milk production can help farmers to better manage their business.

Keywords:

controlling, costs, cost controlling, fixed costs, milk, price, specific costs, variable costs

[[fulltext](#)]

© 2011 [Czech Academy of Agricultural Sciences](#)

XHTML1.1 VALID

CSS VALID