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A Study on the Determination of the Marketing Margin and Manufacturing Cost of Tulum Cheese in Erzincan City

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<u>Abstract:</u> In this study, the marketing margin and production cost of 1 kg tulum cheese in Erzincan city were calculated. The data necessary for the study were obtained from a questionnaire filled in by 17 tulum cheese producers. Cheese manufacturing cost per kg was calculated as 485 962.8 TL on average. Market cost which was calculated by adding storage and transfer costs to the manufacturing cost was found to be 492 983.7 TL. 47.8%, 12.6%, 1.1%, 21.0%, and 17.5% of the cost paid by the consumer for 1 kg tulum cheese went to the farmer, other expenditures, income tax, the producer and whole and retail salesmen respectively.

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