

## **CONSUMPTION AND COST ANALYSIS FOR SUGAR BEET PRODUCTION IN S.R.L. „DESETINCOM”, R. DROCHIA**

**Ana ANTOCI, Vitalie IGNAT**

The State Agrarian University from Moldova, 44, Mircesti street, 2049, Chisinau, Republic of Moldova, tel. (+373 22 212808), gsm (+373 68 714685; +373 79 571894) anisoara\_83@mail.ru

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### **Abstract**

*Inputs are the values of resources used to manufacture products or supply services to gain income. As mentioned above, consumption is raw materials, materials that form the essence of the product made, pay workers employed directly in production, and take various inputs related to maintenance of equipment, the rooms department, management and maintenance of the production process, which are called indirect inputs of production. All these inputs are embedded section of baza. Totodată consumpția este consumpția de servicii care contribuie la procesul de producție. Aceste servicii sunt consumul de materiale, remunerația muncii și servicii indirecte de producție. Serviciile sunt atribuite produsului finit și serviciilor formate din cost. Este un indicator foarte important, reflectând costul de eficiență a resurselor, nivelul de specializare, calitatea materiei prime și consumul de muncă.*

### **INTRODUCTION**

One of the branches of national economy with a specific historical significance, which is kept today, is Agriculture. A great significance in enhancing agricultural development is a manufacture of grain crops. Technical and material base of agriculture, an agricultural enterprise that represents all assets such as land, means of mechanization, production and administrative buildings, etc. and existing rights at a time entered in the balance sheet.[1] Mechanization of agriculture in all branches of national economy that directly affect labor productivity growth, and indirectly make the work promptly and quality, is also the factor of increase in production.[2] The book includes self-determination date means and methods that are available to increase production of grain crops they obtain data including household S.R.L. "Disetincom", with special forms to reflect the business activities, statistical reports, accounting records and other sources include statistical data that characterize the economic situation of enterprise data for the years studied.[3]

### **MATERIAL AND METHOD**

In this paper using the following methods: economic method - statistical calculation

method - design, economic method - mathematics. Using the research methods we used as an accumulative rich deep knowledge about the essence of phenomena and processes taking place in the company. According S.N.C.3, consumption is grouped into the following elements of consumption: direct consumption of materials, direct inputs on the remuneration of work, consumption of social security contributions, indirect consumption of production. Analysis by items of consumption allows to calculate the share of each item in the total amount of consumption. Thus we can draw conclusions on the fact that such production requires a higher volume of work life or materialized.

### **RESULTS AND DISCUSSIONS**

Consumption analysis provides grouping them by various criteria, such as: the economic factors on consumer items, etc. Analyzing the data table 1, we see a reduction in the direct consumption of labor remuneration and direct consumption of materials, 2007 to 2006 with 173 thousand lei and a decrease of 293 thousand lei of direct consumption of material. A decrease in consumption is observed indirectly by production (in 2007 compared to 2006 this decrease was 943 thousand lei).

Table1. Consumption structure by assessing economic factors entirely entity S.R.L. "Disetincom"

Economic elements	Years					
	2006		2007		Deviations (+,-)	
	amount, thousands lei	share,%	amount, thousands lei	share%	amount, thousands lei	Percentage points %
Direct consumption of labor remuneration	1060	13,21	887	13,4	-173	0,19
Direct consumption of materials	5163	64,33	4870	73,6	-293	9,27
Indirect consumption of production	1803	22,46	860	13	-943	-9,46
Total consumption	8026	100	6617	100	-1409	X

The next stage of analysis is the analysis of consumption as consumer articles. This article of consumption implies a set of inputs that includes one or several elements Articles in the following computer analysis determined and analyzed the following indicators: Absolute deviation, relative deviation, share the article in the modification cost of production. Analyzing the data table 7, we see that the highest share is held by direct consumption of material (4.775 million lei in 2007), followed by consumption indirectly production (826 thousand lei in 2007), the remuneration of labor (866 thousand lei in 2007). Also, depending on the volume of production, consumption can be divided into fixed (consumed) and variable. Meanwhile, after the manner of distribution of consumption is divided into direct and indirect.

Table.2 Analysis of consumption by consumer items for plant production in S.R.L. "Disetincom"

Consumer Products	2006		2007		Absolute deviation (+,-)	Relative deviation, %	Article share in production cost change,%
	2006	2007	2006	2007			
1. Consumuri total direct material including:	4875	4775	-100	97,95	1,31		
1.1 Seeds and Plants	1132	1013	-119	89,49	-1,55		
1.2 produse oil	1689	1119	-570	66,25	-7,44		
1.3 Mineral fertilizers	1369	1674	305	122,28	3,98		
1.4 pesticides and other means of plant protection	-	605	605	-	7,9		
1.5 parts, materials for repairs	685	364	-321	53,14	-4,19		
2. Consumuri privind total remuneration of work including:	1015	866	-149	85,32	-1,95		
2.1 direct inputs on the remuneration of work	860	707	-153	82,21	-2		
2.2 social security contributions stat obligatorii	138	142	4	102,9	0,05		
2.3 mandatory health insurance contributions	17	17	-	100	-		
3. Total indirect production inputs including:	1768	826	-942	46,72	-12,3		
3.1 wear with distinație productive fixed assets	383	353	-30	92,17	-0,39		
3.2 pay to rent land	1017	473	-544	46,51	-7,1		
3.3 Other indirect consumption	368	-	-368	-	-4,81		
Total consumption	7658	6467	-1191	84,45	X		

Consumption analysis on articles produced in the household level will lead to a year on several tables.

Table 3. Determination of basic production consumption ratio in SRL "Disetincom"

Indicators	2006	2007
1. Total consumption in the culture, thousands lei	2912	2373
1.1 including the basic production	2912	2373
2. Pondereea basic production consumption in the total amount of consumption,%	100	100

Analyzing the data table 3 we can say that the share of consumption in the production of basic amount of consumption in 2006 and 2007 was 100%. What refers to the total consumption culture that is in 2007 this indicator amounted to 2.373 million lei and in 2006 was 2.912 million lei. In conclusion table 4 we can say that the total consumption of 1 q production base increased by 90 lei. All this indicator for consumption at 1 q production base in 2006 was 35.46 and in 2007-37,5 lei. Other articles of consumption: consumption directly on the remuneration of work, seed and planting material, fertilizer (chemical and natural) 1 q production basis decreased by 83 thousand lei, that was increased by 140 thousand lei.

Table.4 Determination of the consumption items for sugar beet production in S.R.L. "Disetincom"

Consumer Products	Amount consumption to production in years, thousands lei		Inputs to the production of basic production q 1, lei		Deviation of consumption in 2007 compared to 2006 (+,-)	
	2006	2007	2006	2007	the production of basic 1q	to all basic production
1. Consumuri direct labor remuneration on state social insurance contributions and compulsory medical	417	262	5,08	4,14	-155	-0,94
2. Semințe and Plants	664	581	8,09	9,18	-83	1,09
3. Îngrășăminte chemical and natural	639	779	7,78	12,31	140	4,53
4. Consumption and production of ancillary activities	1077	751	13,12	11,87	-326	-1,23
5. Other inputs	115	-	1,4	-	-	-
6. Total consumption	2912	2373	35,46	37,5	-539	2,04
7. Main production volume, q	82110	63275	x	x	x	x

Table.5 Initial data for the analysis of consumption per item "direct Consumptions on labor remuneration" for sugar beet production in LLC Disetincom"

Indicators	Years	
	2006	2007
Factorial		
1. Global production volume production base (VPG), q	82110	63275
2. Direct consumption of production work on basic q 1 (M), man-hours	1,2	1,01
3. Remuneration level 1 man-hours (Rm), lei	4,23	4,1
Result		
4. Direct consumption of labor remuneration basic production (CDRM), thousands lei	417	262

Analyzing the data table 5 we can say that global production volume of beet sugar in 2007 was 63,275 q reduced to 2006 which was 82,110q. Direct consumption of production work on Q1 base in 2007 compared to 2006 decreased by 0.19 man-hours, just dropped and the remuneration of man-hours in 2007 this indicator was 4.1 lei when in 2006 to 4.23 lei, or decreased in 2007 compared to 2006 to 0.13 lei. In terms of direct consumption of basic remuneration of work in production, here again we see a decrease in 2007 over 2006 with 155 thousand lei.

Calculation of factors influence the modification of direct consumption of labor remuneration on 1 ha of sugar beet S.R.L."Disetincom"

Influența primului factor  $(213-307,9) \times 4,23 = -402,01$

Influența factorului II  $(4,1-4,23) \times 213 = -27,79$

Balanța influenței  $873,33 - 1303,13 = -402,01 - 27,79 - 429,8 = -429,8$

In conclusion we can say that the direct consumption of labor to 1 ha in 2007 compared to 2006 and decreased to 94.9 man-hours, the remuneration of man-hours just fell by 0.13 lei. Level labor remuneration man - hours to analyze the outcome indicator shows a decrease of 27.79 lei per hectare.

Table.6 Reserve calculations to reduce the expense Unitary costului increase yield per hectare of sugar beet S.R.L." Disetincom "

Indicators	Year 2007
1..Suprafața ha	300
2. Roada effective, q / ha	210,9
3. Increasing fruit, q/ha- total account including:	28,18
3.1 application of more productive soils	18,99
3..2 the timeliness Optimal planting	3,02
3..3 the timeliness of harvest	3,02
4. The fruit can, q / ha	53,21
5.Consumurile actual production from 1 ha, thousands lei	7910
6. Additional consumption per 1 ha, to maximize reserves to increase fruit, Lei	54,59
7. Unit cost, lei:	7,5
7.1 actually	37,5
7.2 possible	35,46
8.Rezervele to reduce consumption of production of the product at all, thousands lei	16377

Analyzing the data table 6 we can conclude on the basis of 2006 data may be possible to harvest 210.9 q / ha, reducing the Unitary reserves of 37.5 thousand lei, increasing the total harvest-28, 18 q / ha, cost Unitary 35.46 lei possible and actually 37.5 lei. Reduction in total reserves consumption production will be produced at 16,377 lei. S.R.L,"Disetincom" is located in northern republic which allows to have favorable conditions for sugar beet, both pedology as well as climate.

## CONCLUSIONS

Organization of beet sugar production in S.R.L." Disetincom" takes place from one stage to another. First of all every year to meet the technology work processes, i processes since preparation of the soil. The structure of arable area, the structure of sales revenue for sugar beet occupies 20% and is one of the most profitable branches, bringing annual revenue of the entity.

1. Organisation while all the technological processes work best;
2. achieve a global production peak of optimal consumption, it must respect the ways to reduce production cost;
3. achieving production at processing plants fast because with 10 days delay lowers sugar% 5%;
4. Ensuring household equipment needed for growing, harvesting and transporting sugar beet;

5. Dezvoltarea new forms of organization of production and work within the entity. They all will allow us to end, to obtain the economically maximum efficiency, resulting in a high and senior location in the country, year terms for sugar beet production.

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