STUDY REGARDING THE NET PROFITABLENESS OF PRODUCTS ACCORDING TO "CRITICAL POINT" IN A VEGETAL FARM FROM IASI COUNTY

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Abstract
The breakeven is the critical point under which the degree of use of production capacity should not fall because the farm would come at a loss and could not recover, as, indeed, working capital, and would not able to pay salaries. This point is of great importance especially for large farms where the determination of the size of a minimum profit necessary and sufficient is vital for the functioning of the society. Breakeven analysis is necessary: in the current activity as a way to foresee the profile when modifying the activity level, and production, in studying the consequences of increasing the sales or turnover (CA) and in the study of modernization programs and upgrading of production.
Production level in the culture of wheat, 3015 kg / ha marks the critical or breakeven point, where the amount of income obtained by selling the quantity of products at a price of 1.2 lei / kg, provides full coverage of the cost of production and at the culture of barley, production of 3397 kg / ha marks the critical or break-even point, where the amount of income obtained by selling the quantity of products at a price of 1.0 lei / kg, provides full coverage of the cost of production. The main advantages offered by cost-effectiveness analysis method based on critical point are: to establish the size at which production becomes profitable, indicates production volume needed to achieve a profit, reveal correlations between the dynamics of production, income and dynamics that costs grouped by variable and fixed costs, allows determining the use of production capacity in conjunction with a desired profit.

Key words: break-even, economic profitability, farm, Iasi

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