

STUDY ON THE COMMON AGRICULTURAL POLICY INFLUENCE ON ECONOMIC EFFICIENCY OF AGRICULTURAL HOLDINGS (CASE STUDY AT SC AGRO INTERNATIONAL SRL GALAȚI)

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Abstract

Creating a performing management in agriculture, as in any branch of the national economy is possible only knowing the perfect evolution of various economic and financial phenomena during a year of activity, their variation from the provisions and the dynamic evolution. Based on these data, corrective measures of the negative findings can be determined and extending the positive ones, to raise to a top speed the return of all financial and economic activities of farms, at the level of competitiveness imposed by the requirements and the market economic demands.

Such competence can be gained through economic and financial analysis on the farm activities. **Theoretically**, the economic and financial analysis, study the methodology of financial and economical knowledge of the agricultural enterprise, the factors and causes that caused it, and internal reserves to improve results through more efficient use of available resources.

Basically, economic and financial analysis tool acts as a scientific research of farms. It is equally a **diagnostic function** - helping to highlight various economic and financial results in terms of causal relations that have determined the stage requirements, and also a **control function** - helping to improve these results. The study was conducted in S.C. AGRO INTERNATIONAL S.R.L Galati, who owns a farm specialized in raising dairy cows located in the Branișteea village, Galati county, and was based on the following system of indicators: - total expenditure by category of animal; production cost and selling prices; total revenue and grants, by category of animals; net profit and net return rate on total farm activity; gross profit and gross return rate on total farm activity; gross profit and gross return rate on types of activities (operating activities, financing activities and exceptional activity); gross profit and gross return rate on organizational structure; gross profit and gross return rate on various products.

Key words: agricultural policy, farms, cow milk, economic efficiency

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