## USE OF COMPUTER-ASSISTED MANAGEMENT FOR -MAKING STRATEGIC DECISIONS IN THE AGRICULTURAL FARMS Stejă rel BREZULEANU1, Carmen Olguț a BREZULEANU1, Contentin LAT COM

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**Abstract** For a business to be effective it must be well organized, must use software programmes to provide data on the evolution of the activity at any time, use advanced software to facilitate work in agricultural farms and increase its productivity. The main purpose of MBS determining is in comparing the size on geographical areas, making a uniform classification of agricultural farms, in order to determine the economic size and technical-economic orientation of the farm. To calculate the standard gross margin in the SC Agricola Frugal SRL agricultural farm we took into account the average yields per hectare for each crop, marketing value of each product and variable expenses involved in the production process and that change during the process according to the value of production. In the SC Agricola Frugal SRL agricultural farm the standard gross margin increased significantly during the three periods, thus to 4,827,177 lei recorded in Present, to record an increase of 106.20% reaching 9,554,060 in Objective period.

Key words: MBS, agricultural management, strategic decisions, farms