

Biotechnical Faculty / TECHNOLOGIES IN ANIMAL HUSBANDRY / COSTS AND CALCULATIONS IN ANIMAL HUSBANDRY

Course:	COSTS AND CALCULATIONS IN ANIMAL HUSBANDRY			
Course ID	Course status	Semester	ECTS credits	Lessons (Lessons+Exercises+Laboratory)
12377	Mandatory	2	6	3+2+0
Programs	TECHNOLOGIES IN ANIMAL HUSBANDRY			
Prerequisites	NO			
Aims	The aim of the course is to acquaint students with the methods of cost determination and compilation calculation (special reference to livestock production), as well as methods of determining indicators economic result			
Learning outcomes	define the concept of costs; explain the difference between certain types of costs, use the calculation of certain ones livestock production line; calculate the cost price of individual livestock production lines; estimate economic justification of the production of certain lines of livestock production, propose the optimal one production structure			
Lecturer / Teaching assistant	Prof.dr Aleksandra Despotović Dr Miljan Joksimović			
Methodology	Lectures, exercises, consultations, etc			
Plan and program of work				
Preparing week	Preparation and registration of the semester			
I week lectures	Basic factors of the production process, fixed and working capital, human labor as a factor of production			
I week exercises	Subject of work, means of work, human work. Fixed assets, intangible assets, working capital			
II week lectures	The concept of costs, the significance and purpose of determining costs and the basic elements of costs			
II week exercises	The concept of cost, expenditure and expenditure. Cost elements. Consumption factors of production process factors. Significance and purpose of cost determination			
III week lectures	Basic cost elements, material costs, depreciation costs			
III week exercises	Determining the consumption of materials, evaluating materials. Depreciation of fixed assets			
IV week lectures	Division of costs according to sources of origin and complexity of their structure			
IV week exercises	Depreciation basis, depreciation methods. Cost sharing			
V week lectures	Division of costs considering the possibility and method of their creation			
V week exercises	Labor costs. Service costs. Costs of financing sources.			
VI week lectures	Colloquium I			
VI week exercises	Other expenses. Specificity of costs in agriculture (conditional on production capacity and peculiarities of agriculture).Test I			
VII week lectures	Direct and indirect costs			
VII week exercises	Cost behavior in production dynamics, cost movement, zones and critical points during movement expenses. Practical presentation of the distribution of direct and indirect costs in livestock production			
VIII week lectures	Concept of calculation, purpose of compilation and division of calculations			
VIII week exercises	Division of calculations. Elements of making calculations			
IX week lectures	Analytical calculations in livestock production			
IX week exercises	Analytical calculation of total costs. Compilation of calculations in livestock production. Calculation production of milk and calves.			
X week lectures	Calculation of the cost price per unit of measure of the obtained products in livestock production			
X week exercises	Divisional calculation method. Additional calculation method			
XI week lectures	Analytical calculation based on the determination of variable costs in livestock production			
XI week exercises	Analytical calculation of incomplete costs. Direct costing method			
XII week lectures	Indicators of production value, indicators of business costs in livestock production			

XII week exercises	Determining the success indicators of the farm business based on analytical calculations					
XIII week lectures	Colloquium II; Importance and purpose of business plans					
XIII week exercises	Practical presentation of creating a business plan, Test II					
XIV week lectures	Indicators of economic results and the method of measuring economic results in livestock production					
XIV week exercises	A practical presentation of determining the economic effectiveness of business by calculating relevant indicators business success					
XV week lectures	Investment calculation in livestock production					
XV week exercises	The economic essence of investments. Criteria for evaluating investments. Assessment and selection of investments.					
Student workload						
Per week			Per semester			
6 credits x 40/30=8 hours and 0 minuts 3 sat(a) theoretical classes 0 sat(a) practical classes 2 excercises 3 hour(s) i 0 minuts of independent work, including consultations			Classes and final exam: 8 hour(s) i 0 minuts x 16 =128 hour(s) i 0 minuts Necessary preparation before the beginning of the semester (administration, registration, certification): 8 hour(s) i 0 minuts x 2 =16 hour(s) i 0 minuts Total workload for the subject: 6 x 30=180 hour(s) Additional work for exam preparation in the preparing exam period, including taking the remedial exam from 0 to 30 hours (remaining time from the first two items to the total load for the item) 36 hour(s) i 0 minuts Workload structure: 128 hour(s) i 0 minuts (cources), 16 hour(s) i 0 minuts (preparation), 36 hour(s) i 0 minuts (additional work)			
Student obligations			Students are required to attend classes and actively participate in the production set tasks			
Consultations			After lectures and exercises			
Literature			Andrić, Jovan: Costs and calculations in agricultural production, Belgrade, 1998; Majcen, Željko: Costs in theory and practice, Zagreb, 1981. Čevjanović i sar.: Theory of costs and calculations in agriculture, Sarajevo, 2010. Ivanović, Sanjin: Analysis of investments in livestock production, Belgrade, 2013. Marković, Todor et al.: Costs and investments in animal feed production, Novi Sad, 2014			
Examination methods			Attendance and activity in class: 5 points (3 points lecture and 2 points exercises) Two tests: 2x2.5 5 points Colloquium: 2x20 40 points Final exam 50 points A passing grade is obtained if accumulated cumulatively at least 50 points. Grade. number of points: A (≥ 90 to 100 points); B (≥ 80 to < 90); C (≥ 70 to < 80); D (≥ 60 to < 70); E (≥ 50 to < 60); F < of 50;			
Special remarks			If the student decides to do a remedial colloquium or a remedial final exam, as the final number of points for the final grade, the points with corrective			
Comment			-			
Grade:	F	E	D	C	B	A
Number of points	less than 50 points	greater than or equal to 50 points and less than 60 points	greater than or equal to 60 points and less than 70 points	greater than or equal to 70 points and less than 80 points	greater than or equal to 80 points and less than 90 points	greater than or equal to 90 points