



Análise de custos a partir da cadeia do valor do leite e seus derivados na região Seridó do Rio Grande do Norte [

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Analítica

This study aims to analyze the costs from the value chain of milk and dairy products small producers of Seridó the state of Rio Grande do Norte, helping them through an assessment of the costs, so there is introduction of a costing system. Its problem is whether Seridó smallholders have an adequate system for costing can efficiently manage their capital, aiming at cost reduction and optimization profits. The research is characterized as descriptive, case study and qualitative. The analyzed data are of a production facility in the region during the year 2012, which still presents a quite rudimentary costing system. The average monthly gross income is R\$ 2,377.80, the monthly average total cost is R\$ 2,561.02 and average monthly milk production is 1552.21 /L, with an average loss of R\$ 0.12 per liter of milk sold. Thus, according what was analyzed can be concluded that face the challenges to evolve small milk producers need more efficient and viable alternatives

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