

CONSTRUINDO SABERES, FORMANDO PESSOAS E TRANSFORMANDO A PRODUÇÃO ANIMAL

THE FINANCIAL EXPERIENCE OF CAPRIL TRIQUEDA

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This study was carried out to analyze the financial performance of the Capril Triqueda in the years 2016, 2017 and part of 2018. The routine information of the farm related to expenses, revenues and zootechnical information related to reproduction and milk production were used as the basis of the information. The production system used was confinement, structured in sheds for each animal category, consisting of: lactation, breeding, rearing, pre-calving and breeding shed. The study was done under two perspectives. One, the perspective of accounting with a view of the calendar year, that is, from January to December of each year and, the other, of the last twelve months of activity, a model called Dynamic Cost. The financial analysis was based on the gross profitability of the activity. Under both reviews, labor and feeding expenses accounted for 70.7% of total expenditures. From the point of view of accounting in the calendar year, the cost of production for the liter of milk produced was U\$ 0.43 in 2016 and U\$ 0.71 in 2017. Gross profitability was 28.6% in 2016 and 8.1% in 2017. From the perspective of the Dynamic Cost, the last 12 months of analysis the production cost of the liter of milk was U\$ 0.68 and the gross profitability of 11.2%. The results showed that in the analyzed period the activity had low financial competitiveness under the two perspectives used, already the gross profitability presented results that after future comparison of debts referring to depreciation, should offer net profitability below the attractiveness rates offered by the financial market or even if it is not profitable. However, Dynamic Cost modeling demonstrated the tendency of the enterprise to find levels of competitiveness in the year 2018, in order to face the investments accomplished between 2016 and 2017, aimed at increasing dairy production.

Keywords: dynamic cost, gross profitability, goat breeding, goat milk

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