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# The income and expenditure budget in agriculture. Theoretical and practical aspects

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**Abstract:** The agricultural production system is seen as a set of productive activities related to plant culture and animal husbandry, supported by natural resources (within which the land has a dominant role), material, human and financial resources, with the aim of obtaining agricultural products for different industrializations, at a determined level of economic efficiency. In the framework of the work, the technical-economic analysis of the activities carried out in a conventional agricultural holding, from the plain area in the west of the country, is carried out, based on the technological sheets and the elaboration of the income and expenditure budgets for four crops. Maize and wheat crops are taken into analysis.

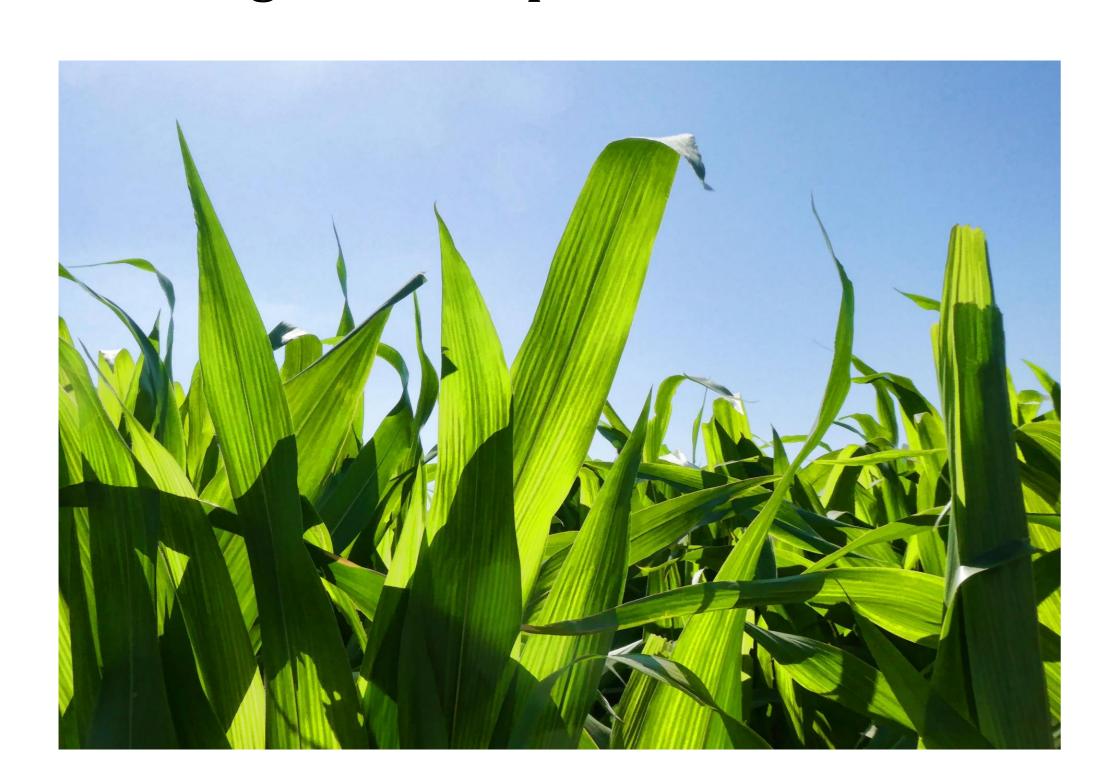
## Introduction

The preparation of the general budget of revenues and expenses in an agricultural company (farm) but also of the budgets specific to each culture, helps to plan and manage the technical and financial activities of agricultural companies. These budgets serve as valuable tools for tracking income and expenditures, enabling informed decision-making, optimizing resource allocation, and maximizing profitability in the agricultural sector.

#### Material and method

Budgeting in agriculture involves estimating and allocating financial resources for various aspects of agricultural operations.

This includes determining the financial requirements for inputs such as seeds, fertilizers, pesticides, machinery, labor, and other operational expenses necessary for successful agricultural production.



## Results and discussions



### Conclusions

Based on the research analyzing profitability in conventional agricultural holdings, it can be concluded that while conventional agriculture produces competitive products through intensive mechanization and chemicalization, it has detrimental environmental impacts. Neglecting local specificities such as climate, soil, topography, and socio-economic conditions further exacerbates these environmental effects.

