

Calcul du coût de revient de l'atelier porc : la méthode GTE+, basée sur la GTE et la comptabilité de l'éleveur

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Production cost of pig herds: the GTE+ method, based on GTE and farm accounting data

Because of price volatility and the difficult economic climate, pig farmers have to have precise knowledge of their production costs and be able to position themselves with appropriate references. IFIP has developed the GTE+ method, based on the technical-economic management (GTE) of pig herds, with the addition of accounting data from the farm. Production costs are obtained for each GTE period, generally over a period of 3, 4 or 6 months, to allow farmers to be more reactive than with the classic accounting analysis. Moreover, this method makes it possible to forecast production costs, using feed price predictions. This method was applied in about 30 pig farms in Brittany that differed by their sow numbers and feed supplies. Results show high variability between farms, and help us to think of the possibilities of using this method to produce references in the future.