

ESTIMATION OF MINK FARMING EFFICIENCY IN POLAND ON AN EXAMPLE OF PRODUCTION PERFORMANCE OF A PARTICULAR FARM

Ewelina Konopka, Dorota Kołodziejczyk, Stanisław Socha

University of Natural Sciences and Humanities in Siedlce, Poland

Abstract. The aim of the study was to estimate the effectiveness of mink farming in Poland on the basis of pelt production and auction sales results of an exemplary mink farm located in Western Pomerania, Poland. The analyzes covered the period 2006–2009 (seasons 2006/2007, 2007/2008 and 2008/2009). The economic analysis covered the revenues and expenses of the farm. The analysis of revenues included the sales of both breeding material and pelts. Pelt sales results were based on the reports of two auction houses: Finnish Fur Sales and North American Fur Auctions. We applied the system of cost accounting by type, which distinguishes two types of costs, direct and indirect costs. The economic efficiency of the farm was assessed basing on economic indices and the farm reproductive performance. The aim of Polish mink farms is breeding animals for pelts. Feed costs and salaries are the most important items in terms of the total cost of pelt production. The income per pelt heavily depends on the costs incurred for its production. Reproductive performance of mink is also a significant factor of the profitability of the farm. Analysis of the farm economic performance indicators showed a very high level of remunerativeness index (144.2–227.3%). The results of our study imply a high profitability of the farm, since the profitability index ranged between 44.2% and 127.3%. The analysis of farming efficiency reveals its strong dependence on the current fur markets condition (fashion trends) and the level of animal husbandry on the farm.

Key words: auction, cost, mink, pelt, price, profitability, revenue

INTRODUCTION

A primary evaluation criterion for the structure and functioning of an agricultural business is its operational efficiency, expressed as the ratio of production outcomes

Corresponding author – Adres do korespondencji: dr inż. Dorota Kołodziejczyk, Siedlce University of Natural Sciences and Humanities, Department of Breeding Methods and Poultry and Small Ruminant Breeding, ul. Bolesława Prusa 14, 08-110 Siedlce, Poland, e-mail: dormark1@wp.pl

and resources spent for this purpose [Wasilewski and Wasilewska 2007]. Costs are inevitable in any commercial activity. A farm, in order to produce a product and get sales revenue for it, must bear the costs in the first place [Chmielewska and Mądra 2008]. Ongoing cost- and cost-effectiveness analysis, as well as adaptation of technology to the changing market conditions, are essential to ensure the profitability of the production [Banaś 2009].

Pelt production is a specific branch of animal production sector, since it has to do with the global market; hence, not only is the price a matter of supply and demand, but equally important are variable quality requirements such as coat color and hair length, dictated by fashion trends. Fashion is an ever changing, ephemeral phenomenon and, in consequence, the product is subject to strong market fluctuations [Kuźniewicz and Filistowicz 1999]. Poland falls within the group of countries where breeding and farming of fur-bearing animals is well organized and has a long-standing tradition [Maciejewski and Jeżewska 1993, Sławoń 1993, Kuźniewicz and Filistowicz 1999]. Mink farming, in particular, has recently become very popular in Poland [Socha and Markiewicz 2003]. Both due to the scale of production and the quality of mink fur, its breeding is the most desirable direction in fur farming in Poland [Felska-Błaszczuk et al. 2010]. In mink, this phenomenon has been clear from the very beginning, and the quality became particularly important when the pelts of color varieties reached the markets [Jarosz 1993]. In 2010, the domestic production in Poland accounted for 8.5% of the world mink production, which gave Poland the fourth position in the ranking of top mink producing countries [Horoszczuk 2010, www.furcommission.com].

The aim of the study was to estimate the effectiveness of mink farming in Poland, basing on the production and auction sales data of an exemplary mink farm.

MATERIAL AND METHODS

We estimated and analyzed the efficiency of mink farming on an example of production parameters and auction data on the sales of pelts produced by a mink farm located in Western Pomerania, Poland. The analyzes covered the period 2006–2009 (seasons: 2006/2007, 2007/2008, 2008/2009). The breeding herd sizes in the subsequent seasons were 1200, 3100, and 3300 females. The animals were fed ad libitum, according to commonly adopted standards, and the farm equipment was fully suitable for both the herd husbandry and litter rearing.

The pelts were sold in major fur auction houses, i.e. Finnish Fur Sales (FFS, Helsinki) and North American Fur Auctions (NAFA, Toronto).

The final output value has been presented as the sum of all revenues resulting from mink breeding, i.e. the sales of both pelts and breeding-stock animals.

Pelt sales data have been based on the reports of the two auction houses, FFS and NAFA. We applied the system of cost accounting by type, which involves two types of costs, direct and indirect costs. The direct costs included the cost of feeding (fodder), veterinary services, the purchase of breeding-stock animals, salaries (in each season four employees worked on the farm), straw for nests, pelt skinning, sawdust, and slaughter costs. Indirect costs included depreciation of sheds and cages (3 sheds in season 2006/2007 and 7 in seasons 2007/2008 and 2008/2009 each), business trips, Breeders Association fees, social security charges and taxes (Social Insurance Institution, Agricultural Social Insurance Fund, the Tax Office), energy, fuel, telephone calls, and other costs. The analysis of reproductive performance of the farm included the following parameters: the size of female breeding stock, the size of male breeding stock, the total number of weaned kits and the number of weaners per female. We estimated the following basic production performance indicators: index of remunerativeness, production profitability, and economic return [Fereniec 1999]. In addition, we calculated (total) direct surplus – the difference between the output value and direct costs [Kałuża and Banaś 2006] – as well as net agricultural income (total), income per one female of breeding stock, and agricultural income per one person employed on a full-time basis [Sowula-Skrzyńska 1999].

RESULTS AND DISCUSSION

The study included the farm revenue analysis. The farm owners decided to sell breeding herd animals only in two out of three studied seasons. A total of 1044 animals were sold in these two seasons, of which the vast majority were females (over 83%). In the seasons 2006/2007 and 2007/2008, females represented, respectively, 84% and 76% of the marketed breeding material. The sales value of the breeding material in the seasons 2006/2007 and 2007/2008 amounted to PLN 149 453 and PLN 22 800, respectively. However, the basic source of income was obtained from the sales of pelts. Table 1 shows the number and value of sold pelts, broken down by season and market. The highest sales value for pelt was obtained in the season 2007/2008. The average price of a pelt attained in this season was PLN 92.75, while in the other seasons the prices were slightly lower (Table 1).

Fur-bearing animal production, including mink breeding, is a risk-prone activity due to a number of factors affecting this type of production, including pelt price fluctuations between auction seasons. This study confirms the uncertainty that exists in this particular branch of animal production, resulting from changing fashion trends affecting world fur markets (Sławoń 1999, 2000, 2001).

Analyzing the percentage structure of farm income (Table 2), one may see the strategy of the breeder. It reveals that the chief goal of the farmers was breeding

and raising animals for fur. Such a structure of revenues may reflect the image of the entire mink farming branch in Poland.

Table 1. Number (in pieces) and value of mink pelts sold broken down by auction house and season

Tabela 1. Liczba (w sztukach) i wartość sprzedanych skór norek, w zależności od domu aukcyjnego i sezonu

The number of pelts sold Liczba sprzedanych skór	Auction House Dom Aukcyjny	Season – Sezon		
		2006/2007	2007/2008	2008/2009
	NAFA	–	952	–
	FFS	4026	12856	12158
Total number of pelts sold Suma sprzedanych skór		4026	13808	12158
Sales value of pelts, PLN Wartość sprzedanych skór, zł		371 448.97	1 280 821.20	1 115 825.20
Average price of pelt sold, PLN Średnia cena sprzedanej skóry, zł		92.26	92.75	91.78

Reproductive performance indices attained on the farm are presented in Table 3. Basing on farm breeding records, we estimated that the annual mortality rate on the farm was 10%. The studied facility is a developing farm, enlarging its breeding herd from year to year. The number of breeding stock females shows a growing trend. A disturbing fact is that the growth of female breeding stock is accompanied by a decline in the average litter size at weaning. The mean litter size at weaning during the studied period was 5.39, which is a relatively high average, considering various color types of the mink herd on the farm. Also Socha and Markiewicz [2002] observed that an average litter size in mink ranged between 2.2 and 5.9 individuals, depending on the herd. According to Sulik et al. [2007], this average may be even higher at present. The production volume has an impact on its profitability. The larger the herd, the easier it is to minimize the costs. Larger herds also allow increasing unit labor productivity and better utilization of machinery, equipment, and housing [Skarżyńska 2009].

The costs of the farm production represented another element of the analysis. Table 4 presents the percentage structure of feed costs, which represent the main item of direct costs against the total costs of the farm. These represented 35.52% of direct costs in 2006/2007, followed by 59.74% and 59.91% in the subsequent seasons.

Table 2. The percentage structure of revenue on the farm

Tabela 2. Procentowa struktura przychodów na fermie

Season Sezon	2006/2007	2007/2008	2008/2009
	%		
Sales of pelts Sprzedaż skór	71	98	100
Sales of breeding animals (mink) Sprzedaż materiału hodowlanego (norek)	29	2	0

Table 3. Reproduction performance of the farm

Tabela 3. Wyniki reprodukcyjne fermy

Specification Wyszczególnienie	Year – Rok		
	2006	2007	2008
Number of females in breeding stock Liczba samic stada podstawowego	1 200	3 100	3 300
Number of males in breeding stock Liczba samców stada podstawowego	350	750	660
Number of weaned mink Liczba odchowanych norek	7 950	15 500	15 000
The average number of weaned mink per female of breeding stock Średnia liczba odchowanych norek na samicę stada	6.62	5.00	4.54

Table 4. Percentage structure of feed costs in different seasons of research

Tabela 4. Struktura procentowa kosztów pasz w poszczególnych sezonach badawczych

Feed Pasze	Season – Sezon		
	2006/2007	2007/2008	2008/2009
Poultry and poultry waste Drób i odpady drobiowe	28.5	14.1	13.4
Fish and fish waste Ryby i odpady rybne	29.4	11.1	13.4
Feeds of plant origin Pasze pochodzenia roślinnego	3.5	23.1	30.3
Other feeds of animal origin Pozostałe pasze pochodzenia zwierzęcego	7.3	6.1	5.3
Feed additives (vitamins, concentrates, preservatives) Dodatki paszowe (witaminy, koncentraty, środki konserwujące)	31.3	45.6	37.6
Total Łącznie	100.0	100.0	100.0

According to Kuźniewicz and Paluch [1995], who studied the costs of a fox farm production using a similar analysis, this type of costs ranged within 71.1–74.2% of all direct costs. Other studies by these authors [Paluch and Kuźniewicz 1996] reveal, however, that the costs of feeds in a fox farm represented between 27.9% and 34.5% of direct costs, which is lower compared to those analyzed here. The costs of feeds varied considerably from year to year.

Table 5 displays the share of particular cost items (in PLN) and their percent contribution structured by the studied seasons. The costs are grouped by direct and indirect costs. It should be noted that each group of costs is strictly dependent on specific conditions in which a particular firm exists. Analyzing the adopted criteria of cost accounting, it should be also stressed that in each of the seasons the direct costs, which affect the output volume, exceeded the threshold 66.93% of the total costs. And the latter are directly associated with particular production. Indirect costs oscillated around 33.07% in the first studied seasons, whereas in the two subsequent seasons their level decreased to 29.52% and 29.67%. These levels of costs indicate that the farm owners had reached the right decisions, aiming to reduce costs, which are only indirectly related to the operations of the farm. If we analyze the unit production costs of a pelt, it should be noted that these were highest in the first of the studied seasons, PLN 89.82. Thereafter, however, they dropped significantly to PLN 41.45 and PLN 50.92 in 2007/2008 and 2008/2009, respectively (Table 5). This reduction, so beneficial for the profit of the breeders, arises from a considerable growth of the female breeding herd, which in turn resulted in an increase in the sales of pelts. Accounting by type allows in particular evaluation of changes in cost levels, distinguishing between direct and indirect costs.

The previous group involve costs that are variable, the latter group are fixed costs. Thus, along with a growth in the output volume and total farming costs, fixed costs should in general tend to decrease, with a stepwise pattern of changes [Bednarski 2001]. Such a trend was observed in the studied farm, where the percentage difference in these costs between the first and second season amounted to 3.55%, while between the second and third season there has been a slight change resulting, however, in indirect costs increase by 0.15%.

Analyzing the problem of the costs of farm operation, it should be noted that each group of costs depends on the functioning of the farm, and the factors affecting the cost structure include the volume of production, the sources of certain means of production, how the farm is operated, the quality of animal nutrition, as well as the health status of the animals and their reproductive performance.

The analysis of the efficiency of mink breeding is presented in Table 6. Direct surplus – a simplified economic measure reflecting the level of costs – was highest in the season 2007/2008. The higher the surplus, the greater its contribution

Table 5. The share of each costs (PLN), and their percentage of structure depending on the season of the research

Tabela 5. Udział poszczególnych kosztów (w zł) oraz ich struktura procentowa w zależności od sezonu badawczego

Costs – Koszty	Season – Sezon					
	2006/2007		2007/2008		2008/2009	
	zł	%	zł	%	zł	%
Direct costs – Koszty bezpośrednie						
Poultry and poultry waste – Drób i odpady drobiowe	24 410	6.80	34 070	5.94	34 906	5.64
Fish and fish waste – Ryby i odpady rybne	25 155	6.90	26 918	4.69	34 913	5.64
Feeds of plant origin – Pasze pochodzenia roślinnego	3 050	0.86	55 788	9.73	79 080	12.77
Other feeds of animal origin – Pozostałe pasze pochodzenia zwierzęcego	6 279	1.76	14 600	2.55	13 920	2.25
Feed additives (vitamins, concentrates, preservatives) Dodatki paszowe (witaminy, koncentraty, środki konserwujące)	26 848	7.43	110 139	19.20	98 081	15.84
Total feeds – Pasze ogółem	85 742	23.75	241 515	42.11	260 900	42.14
Veterinary services (vaccines, medicines, veterinarian) Usługi weterynaryjne (szczepionki, lekarstwa, lekarz)	3 790	1.08	31 164	5.43	30 166	4.87
Purchase of breeding herd animals Zakup zwierząt do dalszej hodowli	65 000	18.10	12 750	2.22	–	–
Salaries – Wypłaty dla pracowników	81 884	22.70	107 595	18.76	117 360	18.96
Straw, skinning, sawdust, slaughter Słoma do kotników, skórowanie, zakup trocin, ubój	4 930	1.30	11 229	1.96	27 018	4.36
The sum of direct costs Suma kosztów bezpośrednich	241 346	66.93	404 253	70.48	435 444	70.33
Indirect costs – Koszty pośrednie						
Bussines trips (trainings, conferences) Wyjazdy służbowe (szkolenia, zebrania)	350	0.01	3 000	0.52	–	–
Energy consumption – Energia	12 980	3.60	1 539	2.64	19 891	3.21
Fuel – Paliwo	11 216	3.10	15 139	5.31	42 012	6.78
Phone calls – Telefon	1 800	0.50	1 680	0.29	1 196	0.19
Fees and taxes – Oplaty (ZUS, KRUS, US)	10 320	2.86	8 365	1.45	11 216	1.82
Breeders Association fees – Składki dla związku	8 00	0.20	650	0.11	700	0.11
Depreciation of cages and sheds Amortyzacja klatek i pawilonów	75 000	20.80	105 000	18.34	105 000	16.96
Other costs – Pozostałe koszty	7 403	2.00	4 937	0.86	3 734	0.60
The sum of indirect costs Suma kosztów pośrednich	119 869	33.07	169 282	29.52	183 749	29.67
The sum of the total costs Suma kosztów całkowitych	361 215	100.00	573 535	100.00	619 193	100.00
Production cost per one pelt Koszt wyprodukowania jednej skóry	89.72		41.54		50.92	

to the agricultural income [Juszczak 2007]. Considering the size of the (total) net agricultural income, it can be seen that the farm attained satisfactory results, corresponding to the size of the production. The highest income per breeding herd female was achieved with the breeding herd size of 3100 females. The agricultural income per person employed on a full-time basis was highest in the season 2007/2008. The season 2007/2008 was also the best in terms of unit pelt production income.

Table 6. The economic results of the farm by studied seasons

Tabela 6. Wyniki ekonomiczne badanej fermi w poszczególnych sezonach badawczych

Specification Wyszczególnienie	Season – Sezon		
	2006/2007	2007/2008	2008/2009
Value of production, PLN Wartość produkcji, zł	520 901.97	1 303 621.20	1 115 825.20
Direct Surplus, PLN Nadwyżka bezpośrednia, zł	279 555.97	899 368.20	680 381.20
Net agricultural income, PLN Dochód rolniczy netto (ogółem), zł	159 686.97	730 086.20	496 632.20
Agricultural income per one breeding-stock female, PLN Dochód rolniczy na jedną samicę strukturalną, zł	133.07	235.51	150.49
Agricultural income per one full-time employee, PLN Dochód rolniczy na jedną osobę pełnozatrudnioną, zł	39 921.74	182 521.55	124 158.05
Profit per one pelt, PLN Dochód uzyskany ze sprzedaży jednej skóry, zł	39.66	52.87	40.85

Table 7. Economic indicators in the studied farm, depending on the season of the research

Tabela 7. Wskaźniki ekonomiczne w badanej fermie w zależności od sezonu badawczego

Specification Wyszczególnienie	Season – Sezon %		
	2006/2007	2007/2008	2008/2009
Index of remunerativeness Wskaźnik opłacalności produkcji	144.2	227.3	180.2
Profitability index of production Wskaźnik rentowności produkcji	44.2	127.3	80.2
Economic return index of production Wskaźnik dochodowości produkcji	30.6	56.0	44.5

We also estimated basic indicators of production efficiency of the farm (Table 7). The farm production brought much profit, as evidenced by the remunerativeness index exceeding 100% (144.20–227.30%). The production of the farm was also highly profitable, which can be determined by the profitability index oscillating in the range of 44.20–127.30%. The farm also achieved a high index of economic return on the production, which is the ratio of income to the production value [Fereniec 1999, Kałuża 2005].

CONCLUSIONS

To sum up the issue of mink farming profitability, it should be noted that the cost of production heavily depends on the cost of feed and salaries. The final efficiency of the farm was significantly affected by the animals reproductive performance (number of weaned offspring), which was directly combined with a number of pelts delivered to auctions.

The income obtained per pelt is strictly dependent on the costs incurred on its production. With the increase in the costs, the income diminishes.

The fur markets condition proved to be a chief factor shaping the production profitability of the studied mink farm.

The results of this study may reflect the picture of farming and breeding mink on farms in Poland.

REFERENCES

- Banaś K. 2009. Kształtowanie się opłacalności produkcji drobiarskiej na przykładzie ferm Polski południowej [Profitability of poultry production on the sample of farms in south Poland]. *J. Agr. Rur. Dev.* 2 (12), 13–18 [in Polish].
- Bednarski L. 2001. Analiza finansowa w przedsiębiorstwie. [Financial Analysis in an Enterprise]. PWE, Warszawa [in Polish].
- Chmielewska M., Mądra M. 2008. Wskaźniki kosztowe w indywidualnych gospodarstwach rolniczych [Cost indicators in private agricultural businesses]. *Zesz. Nauk. SGGW, Ekon. Organ. Gosp. Żywn.* 64, 201–213 [in Polish].
- Felska-Błaszczuk L., Sulik M., Dobosz M. 2010. Wpływ wieku i odmiany barwnej na wskaźniki rozrodu norek (*Neovison vison*) [Effect of mink (*Neovison vison*) reproduction in relation to age and colour variety]. *Acta Sci. Pol., Zootech.* 9 (3), 19–30 [in Polish].
- Fereniec J. 1999. *Ekonomika i organizacja rolnictwa* [Economics and Organization of Agriculture]. Wydaw. Key-TeX [in Polish].
- Horoszczuk R. 2010. Sytuacja na rynku skór [The situation on fur markets]. Seminar on breeding and production of fur animals “Biodiversity of Fur Animals”, 31 May–1 June, Rzemień, Poland [in Polish].

- Jarosz S. 1993. Hodowla zwierząt futerkowych [Fur Animal Breeding]. PWN Warszawa–Kraków [in Polish].
- Juszczak S. 2007. Czy należy rozszerzyć zasadę racjonalnego gospodarowania – zaproszenie do dyskusji [Should the rational management rule be extended – an invitation to discussion]. Acta Sci. Pol., Oecon. 6 (2), 37–52 [in Polish].
- Kałuża H. [red.] 2005. Analiza ekonomiczna gospodarstwa rolniczego w ćwiczeniach i zadaniach [Economic analysis of agricultural farms in exercises]. AP Siedlce [in Polish].
- Kałuża H., Banaś K. 2006. Analiza wyników produkcyjnych i ekonomicznych wybranych ferm kurcząt brojlerów [Analysis of production and economic performance of broiler chicken farms]. Roczn. Nauk. Zootech. 33 (1), 141–151 [in Polish].
- Kuźniewicz J., Filistowicz A. 1999. Chów i hodowla zwierząt futerkowych [Husbandry and breeding fur animals]. AR Wrocław [in Polish]. – ISBN 83-87866-76-8
- Kuźniewicz J., Paluch F. 1995. Modele organizacyjno-ekonomiczne ferm lisów pospolitych srebrzystych o różnej obsadzie zwierząt stada podstawowego [Operational and economic models of silver red fox farms of varying sizes of breeding herds]. Prz. Hod. 3, 18–21 [in Polish].
- Lisiecki H., Sławoń J. 1980. Hodowla norek [Mink Breeding]. PWRiL, Warszawa [in Polish].
- Maciejowski J., Jeżewska G. 1993. Genetyczne uwarunkowanie cech rozrodu zwierząt futerkowych [Genetic foundations of fur animal breeding traits]. Zesz. Nauk. Prz. Hod. 12, 5–12 [in Polish].
- Paluch F., Kuźniewicz J. 1996. Model organizacyjno-ekonomiczny fermy lisów w gospodarce wolnorynkowej [Operational and economic model of a fox farm under free-market economy conditions]. Zesz. Nauk. AR Wrocław, Zoot. XLI 297, 137–149 [in Polish].
- Skarżyńska A. 2009. Opłacalność krów mamek i produkcji żywca wołowego [The profitability of suckler cows and beef production]. Wiad. Zoot. 3, 25–35. [in Polish].
- Sławoń J. 1993. Aktualna sytuacja w hodowli mięsożernych zwierząt futerkowych. [Current situation in breeding carnivorous fur-bearing animals]. Zesz. Nauk. Prz. Hod. 12, 69–77. [in Polish].
- Sławoń J. 1999. Produkcja i wyniki sprzedaży skór [Production and sales results of pelts]. Hod. Zwierz. Futer. 2 (4), 4–11. [in Polish].
- Sławoń J. 2000. Rynek skór futerkowych w sezonie 1999/2000 [Pelt market in the season 1999/2000]. Hod. Zwierz. Futer. 5 (7), 6–8. [in Polish].
- Sławoń J. 2001. Rynek skór futerkowych w latach 1991–2001 [Pelt market in the years 1991–2001]. Hod. Zwierz. Futer. 9 (11), 3–8. [in Polish].
- Socha S., Markiewicz D. 2002. Effect of mating and whelping dates on the number of pups in mink. EJPAU, Anim. Husband. 5 (2), #02.
- Socha S., Markiewicz D. 2003. Porównanie cech wielkości zwierząt i jakości okrywy włosowej norek (*Mustela vison* Sch.) odmiany standardowej i szafirowej [Comparison of animal size and fur quality features of minks (*Mustela vison* Sch.) of standard and sapphire types]. Ann. UMCS Sectio EE Zootech. 21, 2, 65–70 [in Polish].

- Sowula-Skrzyńska E. 1999. Ekonomiczne i rynkowe uwarunkowania produkcji żywca króliczego [Economic and market conditions affecting the production of live rabbit]. Dissertation, IZ Balice, Kraków, 22 [in Polish].
- Sulik M., Seremak B., Matyja A. 2007. Analyse des Einflusses der gewählten Faktoren auf die Wurfgröße bei Nerzen mit Berücksichtigung verschiedener Farbschläge. Arch. Tierz., Dummerstorf, 50, 2, 214–219.
- Wasilewski M., Wasilewska A. 2007. Koszty i efektywność pracy w przedsiębiorstwach rolniczych [Costs and effectiveness of labour in agricultural enterprises]. Roczn. Nauk Rol., Ser. G – Ekon. Rol., 94 (1), 86–94 [in Polish].
- www.furcommission.com

SZACOWANIE EFEKTYWNOŚCI CHOWU NOREK W POLSCE NA PRZYKŁADZIE WYNIKÓW PRODUKCYJNYCH W WYBRANEJ FERMIE

Streszczenie. Celem badań było szacowanie efektywności chowu norek w Polsce na podstawie wyników produkcyjnych i aukcyjnej sprzedaży skór w wybranej fermie, zlokalizowanej w województwie zachodniopomorskim. Przeprowadzone analizy obejmowały lata 2006–2009 (w sezonach: 2006/2007, 2007/2008, 2008/2009). Analizie ekonomicznej zostały poddane przychody oraz koszty fermy. W analizie przychodów uwzględniono przychody ze sprzedaży materiału hodowlanego oraz sprzedaży skór. Wyniki sprzedanych skór oparto na raportach z dwóch domów aukcyjnych: Finnish Fur Sales i North American Fur Auctions. Zastosowano kalkulacyjny układ kosztów, przyjmujący podział kosztów na bezpośrednie i pośrednie. Efektywność ekonomiczną fermy oceniono na podstawie wskaźników ekonomicznych oraz wyników reprodukcyjnych fermy. Celem polskich ferm norczych jest hodowla zwierząt z przeznaczeniem na skóry. Największy wpływ na koszty chowu norek miały koszty zakupu pasz oraz wypłat dla pracowników. Dochody uzyskane ze sprzedaży jednej skóry są ściśle uzależnione od wielkości kosztów poniesionych na jej wyprodukowanie. Znaczący wpływ na opłacalność hodowli miały również wyniki reprodukcyjne norek. Analiza wskaźników efektywności ekonomicznej fermy wykazała bardzo wysoki poziom wskaźnika opłacalności (144,2–227,3%). Przeprowadzone badania wskazują na wysoką rentowność fermy, gdyż wskaźnik rentowności oscylował w przedziale 44,2–127,3%. Z przeprowadzonej analizy efektywności chowu norek w badanej fermie wynika, iż zależy ona od sytuacji panującej na rynku futrzarskim (moda), jak i stanu hodowli zwierząt na danej fermie.

Słowa kluczowe: aukcja, cena, koszt, norka, opłacalność, przychód, skóra

Accepted for print – Zaakceptowano do druku: 19.08.2013

