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DOI: 10.21858/msr.52.02

Vol. no: 52

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The main objective of the article is to indicate the role of economic calculation when planning business activities. The article also draws attention to the so-called cooperation using agricultural cooperatives and clusters.

It was indicated that when planning business activities, it is not only important to correctly determine revenues and costs, but also to assume the feasibility of achieving the assumed sales plans. Another conclusion is that one should not base one's business on only one source of revenue. In addition, maintaining accounting liquidity, i.e. being able to meet one's obligations on an ongoing basis, is a key and indispensable factor for success.

The article also indicates the importance of proper organisation of the supply chain from the producer (farmer) to the end consumer. Cooperation of producers at the very beginning of the supply chain in the form of, for example, a cooperative or agricultural cluster can bring a positive result. The correct organisation of the supply chain can also be beneficial for the economy of the region.

All considerations were carried out on the basis of an analysis of the profitability of hemp cultivation.

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