

Specific Characteristics of Calculating the Cost of Agricultural Products

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Abstract:

It is known that seeds, fuels and lubricants, fertilizers, fodder, costs related to production management and other materials are used for the production of agricultural products, and they are also will have a value. Fixed assets are involved in the production process and fixed assets are physically worn out. The amount of this depreciation is determined using the depreciation allowance, and the amortization costs are also included in the calculation of the production costs of the product. The concept of "product cost" is derived from this concept, and the product cost means the monetary expression of the expenses incurred for the production of a product unit. The cost of the product is considered a part of the value of this product, and the difference between the value of this product and its cost represents the profit in general.

Introduction

Economic science distinguishes two types of costs:

- the first is the production cost of the product. This is the monetary expression of the costs incurred for the production of a unit of product;
- the second, the full cost of the product unit. The full cost of a product unit is a monetary expression of the expenses related to its production and sale.¹

Planned and actual costs are also calculated within farms. The cost of the plan is calculated on the basis of standard costs and is determined based on the amount of products expected to be received. The actual cost is determined based on the actual costs incurred and the actual output.

Product cost is one of the summarizing indicators. It shows the productivity of labor, the level of specialization and intensification of production, economy, the level of mechanization of production, the extent to which techniques and scientific achievements are used, and the level of product cost shows the future of the enterprise and production.

If the cost of a product unit is higher than the market price of this product, the production of this product will suffer. This determines the cost of this product based on its own legality, that is, if this product is considered the main product in the company that produces it, the company may go bankrupt. If the price of the product is lower than the price of this product in the market,

¹ Khasanov B.A., Ğaniyev Z.U., Mukhammedova D.A. "Management Accounting" Tashkent "Economy-Finance" 2018. 279 p.

the manufacturer will receive a profit. This means that the production of this product meets the requirements of the market economy. Because in the conditions of the market economy, every production, type of service, enterprise continues its activity only if it receives profit.

There is also an individual and network cost. Individual cost is the cost of one product formed at the scale of one enterprise. The network cost is an average indicator calculated on the basis of the cost of individual manufacturers' products.²

In the credit of the accounts of production costs, the products received during the reporting year are reflected according to the plan cost, that is, it is written as follows: Debit 2810 Credit 2011, 2012 and 2013. At the end of the reporting year, the amount of the difference between the planned cost and the actual cost of the products grown in each field is calculated.

The sum of the difference between the planned cost and the actual cost is found for all products as follows:

$$Tf = (Tx - Tr) \times Mts$$

Here:

Tf - the sum of the difference between the planned and actual costs of one unit of product;

Tx is the actual cost of one unit of product;

Tr is the planned cost of one unit of product;

Mts - the amount of cultivated products (ts.)

The amount of the difference between the planned cost and the actual cost is reflected in the accounts of production costs according to the "red entry" or "additional entry" methods, respectively. When the plan cost is higher than the actual cost, the "red entry" method is used, and when the plan cost is lower than the actual cost, the "additional entry" method is used.

Information on production costs in farms engaged in agriculture is collected in a special "Report on production costs" (Form 18).

Based on the current practice, when determining which correspondent accounts are to be given red notes or additional notes at the expense of production costs in agricultural farms, it should be taken into account that the grown products are fully sold, used and stored as finished products in the warehouse. For example, the amount of the difference between the planned cost and the actual cost for products sold in full is directly to account 9130 - "Cost of sales", and for partially sold products, this difference is between the accounts reflecting their sold and stored parts. The difference between the planned cost and the actual cost of products used for their purposes (for example, feed for livestock) is transferred to the corresponding production accounts.

At present, when determining which correspondent accounts are to be given red entries or additional entries in the accounting of farms engaged in animal breeding, it should be taken into account that the received products have been completely sold, used and stored as finished products in the warehouse. For example, the amount of the difference between the planned cost and the actual cost of the obtained offspring is directly 1110 - the amount of the difference between the planned cost and the actual cost of the products sold in full to the account "Products under cultivation and feeding" is directly 9130 - "Sales" cost" account, it is necessary to distribute this difference between partially sold products between the accounts reflecting their sold and stored parts.

In farms, it is necessary to take into account the costs of production of agricultural products and the output of products by division, brigade, etc.

² Rakhmanov K.R.-Analysis of the activity of agricultural enterprises.-Tashkent, 2016;

1-year productivity costs in agriculture, different from production sectors, are determined by determining the costs per hectare and multiplying each type of agricultural products by the total Ha area planted separately, and in agriculture, 1-year gross it has a unique feature of calculating the cost and income according to the productivity of the product.

The composition of the costs of the products grown on the farm is calculated for 1 hectare of land according to the types of crops grown on the farm. The main harvest (harvested) from the bunker is calculated in centners and multiplied by the price of 1 centner. Including:

1. Cost for 1 hectare of land;
2. Amount of seed cost for 1 hectare of land;
3. GSM costs;
4. Costs of mineral fertilizers;
5. Vehicle expenses;
6. Depreciation of fixed assets;
7. Current repair costs of fixed assets;
8. Salary expenses.³

In order to calculate the cost of productivity per hectare of land for 1 year in agriculture, the cost per hectare calculated above is multiplied by the total Ha area, and from the productivity of each variety, costs are calculated separately by species and the total amount is calculated.

We will consider the procedure for accounting production costs in farms by individual items. In the article "Social insurance deductions and labor remuneration expenses" payment for the labor of workers directly engaged in crop cultivation, payment for regular and additional vacations and the corresponding amounts calculated in relation to these amounts social insurance deductions are taken into account. These costs are directly transferred to the relevant crops and types of work on the basis of initial documents. In this case, according to the summarized information, the 2010-"Main production" account (2010 - "Main production" account ("Farming" sub-account)) is debited and 6710 - "Calculations on labor remuneration" and 6510 - It is recorded to the credit of "Calculations on social insurance" accounts.

It should not be forgotten that in recent years, all production units of state and collective farms have been transferred to the contract method of labor organization, including the family and individual contract method.

In this process, payment for labor of all participants in production, including managers and specialists, is directly dependent on gross income, and the weight of payment in kind for the labor of agricultural workers increases and the volume of its payment increases. it depends strictly on the final results. In this case, the check form of mutual settlement between the units within the economy is introduced, and the heads of the units perform settlement with a check for both products and services.

The costs of preparing seeds for planting in farms, transporting them to the planting site are not included in the cost of seeds, but are transferred to the items of expenses related to crops. The "fertilizer" item on farms includes the costs of fertilizers applied to the soil for agricultural crops, including industrially produced mineral, bacterial and other fertilizers, as well as organic fertilizers. is taken into account. Costs are reflected separately for mineral and organic fertilizers in the analytical accounting, and the costs of preparation and planting of fertilizers are transferred directly to the cost items related to a specific agricultural crop and are not included in this item. The article "Plant protection means" includes the costs of purchase and maintenance of pesticides,

³ Rakhmanov K.R.-Analysis of the activity of agricultural enterprises.-Tashkent, 2016;

chemical drugs, herbicides and other chemical and biological means used in the fight against weeds, pests and diseases of agricultural crops. The expenses of the farm itself, when processing seedlings and crops with these tools, are included in the cost of the crop by material.

The type of product obtained from each separate agricultural crop is the object of calculation for the production of agricultural products in farms. Different methods are used in calculating the cost of agricultural products due to the simultaneous production of different types of products from the same crop. For example, the method of direct transfer of costs is used in cases where only one type of product is obtained from one crop. It is the simplest: the amount of expenses spent on this crop is divided by the amount of the obtained product. The method of distribution in proportion to the quantitative value of one of the signs common to the types of products obtained between certain agricultural crops is also used.

When calculating the cost of agricultural products in farms, the amount of insurance compensations that apply to the products received due to unfavorable weather conditions and are transferred to losses in the prescribed manner are excluded (only in accounting) from the production costs spent on agricultural crops.

The cost of agricultural products by crops (types of crops) on farms consists of the following:

- A) grain, cotton, sunflower seeds-franko-field (threshing or preliminary processing place);
- B) straw, hay-franko-storage place;
- C) sugar beet, potatoes, sugar crops, vegetables, sugar beet with nodules, tubers-franko-field (storage place);
- D) fruits, berries, grapes, tobacco, sorghum and tea leaves medicinal essential oil crops and floriculture products, protected land vegetables - free-reception (preservation) areas;
- E) flax-straw, thawed flax stem processing (on-farm) place;
- F) seeds of grass, flax, vegetables and other crops - free storage;
- G) blue mass-franko-consumption place for feed;
- H) silage, grass meal, silage, blue mass for pellets, franco-silage pressing, silage (tower, ditch, threshing) place, grass meal, pellet preparation place.⁴

In farms, the cost of the agricultural products of the current year is not included, that is, it is not taken into account.

In farms, at the end of the year, the actual cost of the product is determined, and the determined difference between the actual and the planned cost is corrected through an additional accounting entry, if the actual cost is lower than the planned cost, the reverse (red) entry or the planned cost if it is lower than the actual cost, it is taken into account in a simple additional entry.

In general, the calculation objects for livestock products in farms are taken into account by individual product types, livestock, increased (increased) weight of live weight, and the analytical calculation of costs in livestock farming is not by product types, but by livestock. conducted by type and groups. When two or more types of products are obtained from one type or group of livestock, their cost is determined according to the established procedure. The cost of livestock products is determined by adding the related unfinished production costs at the beginning of the year to the expenses spent on feeding livestock and poultry in the farms and deducting the unfinished production costs at the end of the year. The cost of live weight - to the value of animals and poultry in feeding and growing at the beginning of the reporting year, the costs of feeding and growing them during the year, the value of the children of animals transferred to feeding from the

⁴ Dostmuradov R and others. Organization of accounting and accounting in the farm. Study guide T. 2007;

main herd and born in the reporting year, are added to their live weight is determined on the basis of In this case, the added weight of dead livestock and poultry (except for those who died due to the fault of materially responsible persons) and the weight of adult animals that were slaughtered or sold without being fed, are not taken into account and are deducted.

2610 - "Producer's death" animal, bird and bee families are shown in the account according to species and groups. The value of young livestock, poultry, bee families, rabbits and adult animals that died due to natural disasters is included in the financial results and taken into account.