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# Current Status of Calculating the Cost of Oilcrop Grains

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**Abstract**. *The current state of calculating the cost of oilseeds is of great importance in the agricultural sector. This process, by taking into account the costs of materials, labor and energy required for each crop, helps to increase production efficiency and improve economic results. Currently, it is necessary to apply international experience and new technologies, modernize calculation methods, as well as adapt them to local conditions.*

**Key words**: *oilseeds, cost of grain, calculation, economic efficiency, technological innovations, international experience, economic strategies.*

## INTRODUCTION

Oilseed crops are a group of crops grown for the production of oil from their seeds and fruits. They include annual and perennial plants belonging to the flowering plants (cotton), complex flowers (sunflower, safflower), labiates (perilla, lallemansia), alliums (rapeseed, mustard), legumes (soybean, peanut), and various other botanical groups. Some of these are trees that yield solid oil (coconut palm and oil palm, cocoa, tung), while others are herbaceous plants that yield liquid oil (soybean, sunflower, flax). Oilseed crops accumulate oil in their seeds, fruits, and some (chufa) in their tubers. The amount of oil accumulated in the seeds and fruits of oilseed crops (in% of absolute dry matter): hemp 18-20, safflower 17-29, soybean 13-37, sunflower 29-57, peanut 41-57, rapeseed 48-50, poppy 46-56, oilseed flax 35-52, sesame 48-55, sesame 50-65. Oilseed crops are liquid, semi-liquid and solid, and are obtained by pressing or extraction. Vegetable oils are used directly for food purposes, in the preparation of canned goods, confectionery, margarine, in the varnish, soap, textile, perfumery industries, medicine, and also as a lubricant. Oilseed meal and oilseed meal from oilseed production waste are used as concentrated feed for livestock. Oilseed crops, such as cotton, soybeans, or sunflowers, are one of the most important sectors in agriculture. These crops are important in calculating the cost of grain, increasing their economic efficiency, and ensuring their competitiveness. Oilseed crops have different origins. The homeland of wild sunflower is North America. Canola and sesame are from Africa, rapeseed and poppy are from the Mediterranean region, peanuts are from South America; cotton is from India, China, and Peru. Soybeans, peanuts, sunflowers, olives, canola, sesame, canola, and oilseed flax are of great importance in world agriculture. The tasks of the subject "Cost calculation" are as follows:

- determination and control of planned cost indicators in the production of products and provision of services by economic entities; -assistance in the introduction and strengthening of accounting and determination of product prices;
- determination of the structure of costs and reduction of costs as a result of their economical use;
- timely reflection of production costs for each sector and product, calculation of their exact amount and determination of their cost by product type;

- analysis of the results of financial activities of economic accounting in the economy and creation of opportunities for increasing its economic efficiency;
- timely planned preparation of cost calculation and its reflection in reports of higher organizations;
- study of cost reduction factors;
- full compliance with state standards, regulations, coefficients, norms, instructions in cost calculation;
- effective use of various computer programs in cost calculations According to the Food and Agriculture Organization of the United Nations (FAO), today 1,101 million tons of 21 types of oilseed crops are grown on 324.5 million hectares of land worldwide. The main ones are palm, soybean, cottonseed, rapeseed and coconut. Today, in our republic, in order to meet the demand for oil from the population and the livestock sector for meal, oilseed crops such as sunflower, sesame, soybean, safflower, flax and rapeseed are grown from oilseed crops with a large amount of oil in their seeds.

## LITERATURE ANALYSIS AND METHODOLOGY

- Manual calculations: Manufacturers and entrepreneurs calculate costs manually using traditional methods. This often shows costs holistically, but does not take into account uncertainties and some full costs.
- Collection of calculations and documents: Collection and calculation of all documents on costs. This is time-consuming and prone to errors due to the human factor. - Computer programs and spreadsheet programs: Automatic calculations using MS Excel or specially developed programs. Allows you to create production cost models.
- ERP systems: For large enterprises, it is possible to integrate costs and monitor them in real time. These systems provide a more accurate view of costs and simplify decision-making. - Analytical modeling and forecasting: Forecasting costs using statistics and machine learning. These analytical tools can help manage costs more effectively.
- Taking into account sustainability and environmental costs: Nowadays, not only economic losses are included in costs, but also environmental and social costs. Problems and shortcomings in the current situation
- Difficulties in accurately and completely calculating costs.
- Low level of automation and digitalization, especially in small farms.
- The presence of uncertainty and skilled processes in cost calculation.
- The need to adapt methodologies to local conditions.

## CONCLUSION

It is necessary to combine traditional and modern methods in calculating the cost of oilseeds. Computerized systems, forecasting models and sustainability approaches allow for more complete and accurate cost calculations. In order to further develop these processes in the future, it is important to increase the access of small and medium-sized producers to digital technologies. To remain competitive in the agricultural market, it is necessary to implement effective property management, combining materials and innovations. Correctly calculating the cost of oilseeds is an important task not only for farmers, but also for the entire economy. In general, the introduction of advanced technologies in calculating the cost of oilseeds, studying market requirements, and optimizing resources will expand the opportunities for the development of the agricultural sector.

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