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THE PROCESSING INDICATORS OF LIVESTOCK PRODUCTS ON THE BASIS OF ECONOMIC STATISTICAL MODELS

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Abstract: The issue of reducing the cost of manufactured products is the main stage in increasing the profitability of the industry and is therefore particularly relevant at the present time. Only by comprehensively analyzing production costs and correctly identifying reserves for reducing them, will an enterprise be able to achieve its goal and not lose to its competitors. It is these reasons that determine the relevance of the topic of the article. The purpose of this article is to study the theoretical and methodological aspects and conduct an analysis of the costs of producing livestock products in the agricultural enterprise, as well as to identify possible ways to reduce the cost of production in order to improve the financial results of an agricultural enterprise.

Key words: raw materials, supplies, fuel, energy, the payment of wages, deduction, pension insurance, calculation, depreciation, necessary costs, continuity.

Annotatsiya: Ishlab chiqarilgan mahsulotlar tannarxini pasaytirish masalasi tarmoq rentabelligini oshirishning asosiy bosqichi bo'lib, hozirgi davrda ayniqsa dolzarbdir. Faqatgina ishlab chiqarish xarajatlarini har tomonlama tahlil qilish va ularni kamaytirish uchun zaxiralarni to'g'ri aniqlash orqali korxona o'z maqsadiga erisha oladi va raqobatchilarga yutqazmaydi. Aynan shu sabablar maqola mavzusining dolzarbligini belgilaydi. Ushbu maqolaning maqsadi qishloq xo'jaligi korxonasida chorvachilik mahsulotlarini ishlab chiqarish xarajatlarini tahlil qilish, nazariy va uslubiy jihatlarni o'rganish, hamda moliyaviy natijalarni yaxshilash uchun mahsulot tannarxini kamaytirishning mumkin bo'lgan usullarini aniqlashdan iborat.

Kalit so'zlar: xomashyo, materiallar, yoqilg'i, energiya, ish haqini to'lash, ushlab qolish, pensiya sug'urtasi, hisob-kitob, amortizatsiya, zarur xarajatlar, uzluksizlik.

Аннотация: Вопрос снижения себестоимости выпускаемой продукции является основным этапом повышения рентабельности отрасли, что особенно актуально в текущий период. Только благодаря комплексному анализу издержек производства и правильному определению резервов их снижения предприятие может достичь поставленной цели и не проиграть конкурентам. Именно эти причины определяют актуальность темы статьи. Целью данной статьи является анализ затрат на производство продукции животноводства на сельскохозяйственном предприятии, изучение теоретических и методических аспектов, а также определение возможных путей снижения себестоимости продукции для улучшения финансовых результатов.

Ключевые слова: сырье, поставки, топливо, энергия, выплата заработной платы, отчисления, пенсионное страхование, расчет, амортизация, необходимые затраты, непрерывность.

INTRODUCTION

Today, agriculture traditionally occupies a central place in the national economy of Uzbekistan. The development of agriculture largely determines the standard of living and well-being of the population: the size and structure of nutrition, consumption of goods and services, social living conditions ^[1]. That is why the state's agro-industrial policy is aimed at making it highly efficient and significantly increasing the reliability of the country's supply of agricultural products.

Economic and production activities at any enterprise are associated with the consumption of raw materials, supplies, fuel, energy, the payment of wages, the deduction of payments for social and pension insurance of employees, the calculation of depreciation, as well as a number of other necessary costs. Through the circulation process, these costs are constantly reimbursed from the enterprise's revenue from the sale of products

(works, services), which ensures the continuity of the production process ^[2]. To calculate the amount of all expenses of an enterprise, they are brought to a single indicator, presented in monetary terms. This indicator is the cost.

METHODS

The amount of profit and the level of profitability of production depend on the level of cost, which in turn affects the financial condition of the enterprise and its solvency ^[3]. By analyzing various situations that arise in the production process, its marketing, and processing, more informed management decisions can be made. In modern market conditions, agricultural enterprises need to significantly strengthen the importance of economic levers in increasing production efficiency, improving product quality, reducing costs and increasing production profitability.

At all stages of socio-economic development, production activity was of paramount importance ^[4].

Production is the starting point of the reproduction process. In turn, the reproduction of material resources covers the processes of production, circulation, distribution and consumption. The production stage is the main one in the process of circulation of funds of any enterprise, including the agricultural sector.

Since the production process proceeds continuously, since it requires continuous expenditure of labor and means of production, the continuous functioning and resumption of the production process are associated with constant costs, the costs of living labor and means of production ^[5].

RESULTS

The costs of production and sales of products are one of the most important indicators characterizing the activities of an enterprise. Their value influences the final results of the enterprise and its financial condition ^[6].

A certain level of costs that develops in an enterprise is formed under the influence of processes occurring in its production, economic and financial spheres ^[7]. Thus, the more efficient the use of material, technical, labor and financial resources in production and the more rational the methods of their management, the more opportunities there are for reducing the costs of production and sales of products. This determines the significance of the cost indicator for production and sales of products in the economic mechanism of the enterprise ^[8].

Discussion. The cost of production is the totality of the current costs of an enterprise for the production and sale of products, expressed in monetary terms ^[9]. The cost of production reflects all the expenses of living and material labor produced by the enterprise in the form of expenses of raw materials, material, fuel and energy resources, depreciation of fixed assets, and wages.

The problem of reducing the cost of livestock products is of particular relevance at the current level of development. Analysis of economic activity plays a major role in this ^[10].

Analysis of the cost of products, works and services is of great importance in the cost management system. It allows you to study trends in changes in its level, establish the deviation of actual costs from normative (standard) ones and their reasons, identify reserves for reducing the cost of production and develop measures for their development.

CONCLUSION

So, it can be noted that some changes are taking place in the structure of production costs. Feed still occupies the largest place, with labor costs in second place.

An important factor in the effective functioning of an agricultural enterprise is the constant reduction of production costs. Among the main directions for reducing material and monetary costs in the production process of agricultural products, the following are distinguished:

- introduction of comprehensive mechanization and automation of production, use of new machines and equipment;
- reducing the capital intensity of production (that is, the efficient use of fixed assets, buildings and structures);
- reducing the material intensity of production (that is, efficient use of material and technical resources);
- reducing costs for organizing production and management;
- introduction of resource- and energy-saving technologies;
- improving the organization and material incentives for labor;
- development of mechanization and increased concentration of production;
- increasing livestock productivity;
- improving the quality and reducing losses of agricultural products.

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