

## **Cost Calculation of Milk Processing in Production Enterprises**

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### **ABSTRACT**

Money spent by the enterprise for the purpose of product production, for the purchase of economic resources. The company begins its activity by purchasing material resources from the market, i.e. equipment, machines, means of transport and communication, raw materials, fuel, various materials, labor force from the labor market. Accordingly, Production costs include raw materials, main and auxiliary materials, fuel and energy costs, fixed capital depreciation, wages and social security contributions, interest payments and other costs. The monetary expression of all costs incurred for production costs constitutes the cost of the product.

**KEYWORDS:** milk production, milk processing enterprises, domestic market, production costs, consumption, cost of milk products.

Milk processing enterprises are the link between agricultural producers and buyers of dairy products. Development of the internal market of dairy products, primarily forms of competition, and the administration of milk processing enterprises are often particularly interested in "quick" means of profit, among which one of the most important means of increasing production is the accurate assessment of the impact on saving economic resources. In addition, the increase in the prices of dairy products immediately affects the prices of the consumer market, and this, in turn, can trigger not only inflationary processes, but also negative social events, since these products are an important component of the consumer basket of the country's population.

Analysis of reporting data on production costs and dairy pricing processes shows significant reserves of economic resource savings, so relevant management structures that initiate economic decisions should be interested in it. In other words, continuous improvement creates ideas that are not indifferent to the participants of the information process. Thus, the prospects for the development of local accounting are directly related to the process of reforming production accounting and its impact on the economic management system of milk processing enterprises. Consequently, the relevance of expanding scientific research in the field of production cost accounting and applying their results in practice in milk processing enterprises is unquestionable.

According to the technical and economic importance, production costs are divided into basic (technologically inevitable costs due to the production process) and additional production costs (general economic costs), in a separate group of additional costs administrative, organizational, economic and marketing costs that are not directly related to the production process costs are allocated to a separate group of additional costs.

According to the method of inclusion in the cost of certain types of products, costs are divided into direct and indirect.

Direct costs are those that are associated with the production of certain types of products and, therefore, their cost can be directly related to primary documents.

Indirect costs include costs associated with the production of several types of products and are allocated among them in proportion to the basis used.

Increasing milk production and increasing its efficiency is an important task of livestock workers. Its solution is related to the improvement of production activities. In such conditions, the importance of analyzing and evaluating the results of the work of agricultural enterprises and their divisions increases. Quantitative indicators of milk production (volume of production, productivity) and high quality (fat content) should be taken into account in the analysis.

It is important to ensure that all key and reported indicators of milk production are comparable.

As a result of the economic reforms carried out in the country, milk production is carried out entirely at the expense of farmers and private auxiliary farms.

Agricultural products - the total value of agricultural and livestock products grown on farms, peasant (personal assistant) farms and organizations performing agricultural activities during the reporting period, represents the total volume of agricultural production.

2021- yilning yanvar-dekabr oylarida yetishtirilgan qishloq xo'jaligi mahsulotlari hajmi 302 524,9 mlrd. so'mni yoki o'tgan yilning mos davriga nisbatan 103,6 % ni tashkil etdi, shu jumladan, dehqonchilik mahsulotlari – 151 083,4 mlrd. so'mni (103,1 %), chorvachilik mahsulotlari – 151 441,5 mlrd. so'mni (104,1 %) tashkil qildi.

The consistent implementation of measures to increase the internal capabilities of the livestock sector, as well as the systematic support provided by the state, made it possible to increase the number of livestock and fill the domestic consumer markets with livestock products.

In January-December 2021, 2,640,400 tons of live weight were produced by farms of all categories. meat (4.8% more than January-December 2020), 11,286.9 thousand tons. milk (2.8% more), 8,053.1 mln. eggs (3.5% more) were produced and 173,866 t. fish (20.7% more) was caught.

Among the economic categories, the largest volume of milk production is 10,590.6 thousand tons. or 93.8% of the total volume of production was registered in the farms of the farmer (personal assistant). According to the results of January-December 2021, the minimum volume is 108.6 thousand tons. or 1.0% of the total volume of production was observed in organizations implementing agricultural activities.

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