DETERMINING THE RESERVES FOR REDUCING THE COST OF LIVESTOCK PRODUCTS AND IMPROVING THE QUICK ANALYSIS METHOD

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Abstract: The article studies methods for determining and express analysis of reserves for reducing the cost of livestock products. A conclusion was formulated and proposals were made to reduce the cost of livestock products and improve the express analysis method.

Key words: livestock farming, livestock products, costs, expenses, analysis, analysis methods.

Annotatsiya. Maqolada chorvachilik mahsulotlarning tannarxini pasaytirish zaxiralarini aniqlash va tezkor tahlil qilish usullari tadqiq qilingan. Chorvachilik mahsulotlari tannarxini pasaytirish va tezkor tahlil usulini takomillashtirish bo`yicha xulosa shakllantirilgan va takliflar ishlab chiqilgan.

Kalit so‘zlar: chorvachilik, chorvachilik mahsulotlari, xarajatlar, tannarx, tahlil, tahlil usullari.

A number of regulatory legal documents have been adopted in our country on the development of animal husbandry, accounting and analytical work in it. In particular, of the President of the Republic of Uzbekistan dated January 28, 2022 «On the new strategy for the development of Uzbekistan in 2022-2026» PF-60 [1], March 28, 2019 «On measures to fundamentally improve the state management system in the fi eld of veterinary and animal husbandry» No. PF-5659 [2], October 23, 2019 «On approval of the strategy for the development of agriculture of the Republic of Uzbekistan in 2020- 2030» Decree No. PF-5853 [3] and «Measures for further development of animal husbandry, coordination of network activity and improvement of eT ciency - activities» dated August 17, 2018 PQ-285 [4], March 18, 2019 «On measures to further develop and support the livestock sector» No. PQ-4243 [5], March 3, 2021 «On further support of the livestock sector by the state on additional measures» No. PQ-5017 [6], dated February 8, 2022 «On approval of the program for the development of the livestock sector and its branches in the Republic of Uzbekistan for 2022-2026» No. PQ-120 [7], dated February 24, 2020 «Additional measure on the transition to international standards of fi nancial reporting Decision No. PQ-4611 [8]. Implementation of the tasks specified in these normative legal documents is considered one of the important issues.

Analysis of livestock products usually begins with the study of its level and

dynamics, base and chain growth rates are calculated and graphs are drawn up. Cost growth rates for each product type are compared with data from other farms in the same production lines and average data for the region. As a result, the tendency to change the price of agricultural products is determined and the economic activity is assessed. If the level of production costs and the rate of growth in the farm being analyzed are lower than the regional average or the indicators of competing enterprises, then the activity of this farm can be positively evaluated. Also, it is necessary to determine the difference of the cost of each type of product from the plan. After that, the reasons for the increase in the price of agricultural products are studied. Some of them are objective reasons and do not depend on the company's activities. Others are subjective and directly related to the level of management and the use of available opportunities.

Currently, one of the objective reasons for the increase in the price of products in agriculture, especially in animal husbandry, is the increase in the price of industrial products (agricultural machinery, spare parts, electricity, oil products, fodder, etc.), and another is the increase in labor productivity. is relatively high.

However, along with these objective factors, subjective factors also play an important role in the increase in the price of livestock products. In the conditions of modern technical development and production technology, the cost per head of livestock does not differ sharply in farms, but the productivity of livestock varies significantly. Fixed costs per unit of output increase when livestock productivity is low. Therefore, measures aimed at increasing the productivity of livestock are one of the main factors for reducing the cost of products.

Partial mechanization of production facilitates the work process, but does not provide a significant increase in labor productivity. Therefore, automation and mechanization of production processes, effective use of machines and devices is an important factor in reducing the cost of dairy products.

Organization of labor in animal husbandry is one of the main factors of reducing the cost of products. When labor organization is at a low level, labor resources, equipment, food, etc. are not used sufficiently, and as a result, they are overspent per product unit. The introduction of advanced forms of labor organization allows full and rational use of resource potential and leads to a decrease in product costs.

The effect of production specialization on the cost of products obtained in dairy cattle breeding is also significant. A reasonable level of production specialization has a positive effect on the full use of land, labor and material resources, resulting in a reduction in the cost of products.

Let's look at the impact of the most important of these factors on the cost of the product. In dairy farming, the amount of fixed costs and the volume of production depend on the number of livestock, and the factor model of product cost in livestock farming can be given as follows:

$$C = \frac{A(head)}{X\,(head)} + b$$

Table 1

Primary data for the factor analysis of the cost of milk production at the farm "Azizjon", Kibrai district (2022)

Indicators	Plan	Actual	Difference (+, -)
Volume of milk production, ts	5325	5185	-140
Fixed expenses, thousand soums	283550	296740	13190
Average annual number of cows, head	175	173	-2
Average annual milk yield from one cow, kg	3067	3000	-67
Fixed costs per head of cow, soum	1620290	1715260	+94970
Variable costs per 1 ts of milk, soums	293219	292172	-1047
The cost of 1 cup of milk, soum	345997	349347	+3350

Calculations were made based on the data of the farm's business plan for 2022 and statistical reports.

Based on the formula and table data given above, we calculate the effect of factors on the cost of 1 t of milk:

$$T_p = \frac{A(head)p}{X(head)p} + bp = \frac{1620290}{30{,}7} + 293219 = 345997$$

$$T_x = \frac{A(head)a}{X(head)a} + bp = \frac{1715260}{30} + 292172 = 349347$$

$$T_{c1} = \frac{A(head)p}{X(head)x} + bp = \frac{1620290}{30} + 293219 = 347228$$

a) Due to changes in the productivity of cows:

$$\Delta Tx = Tм1 - Tp = 347228 - 345997 = 1231\ soum$$

b) At the expense of changes in fixed costs per head of cow:

$$\Delta T0 = Tc2 - Tc1 = 350147 - 347228 = 2919\ soum$$

c) at the expense of variable costs:

$$\Delta Tб = Tx - Tc2 = 349347 - 350147 = -800\ soum$$

The obtained results show that the total change (increase) of the price of 1 ts of milk was 3350 soums compared to the plan. The sum of cow productivity and fixed costs is not a significant factor affecting cost. The increase in the cost of 1 t of milk compared to the plan was mainly due to the increase in fixed costs per cow (2919 soums). Therefore, first of all, it is recommended to the management of the farm to find ways to reduce fixed costs and increase the productivity of cows as much as possible.

An increase in the number of livestock and an increase in the productivity of livestock are the main sources of reserves for increasing the production of livestock. Also, the development of the livestock sector is of great importance in

improving the well-being of the population of our country. because with the increase in the population, the demand for livestock products is also increasing. In our country, it is necessary to rapidly develop animal husbandry by providing the population with livestock products and the food industry with raw materials.

In order to develop animal husbandry, it is necessary to identify unused domestic opportunities in each animal husbandry farm, analyze the state of animal husbandry, and introduce the scientific results obtained on the basis of the analysis into production. An important direction of providing employment to the rural population is to increase the number of personal assistants and people who are engaged in raising cattle on farms. Our government is paying great attention to the development of animal husbandry. In our republic, effective mechanisms have been created to sell large-horned cattle to the population, as well as to farms through auctions, to provide them with preferential loans, and to provide them with sufficient feed. Current analysis of the main indicators of livestock farms and limited liability companies is important because the production process in livestock farming continues continuously.

Currently, the development of the livestock sector in our country is mainly carried out in 3 directions:

Direction I:

- allocation of microcredits for the purchase of livestock in order to increase the number of livestock in farmers' and peasant farms;
- establishment of livestock, poultry, fishery and beekeeping subsidiary farms under various organizations.

Direction II:

- in order to improve breeding work in the field, in addition to bringing in foreign-bred cattle, increasing the level of coverage of artificial insemination of cows and carcasses and the productivity of cattle;
- to increase the number of zoo-veterinary centers in order to further expand zoo-veterinary services.

III direction:

- improvement of the feed base by effective use of available forage crops and increasing crop productivity;
- organizing the sale of fodder, meal and shelukha products to the population and farmers and farms through special branches.

In recent years, the government has paid great attention to increasing the number of livestock, improving the breed, and strengthening the fodder base. In today's operating livestock farms and limited liability companies, little attention is paid to creating a business plan and forming the information in it based on real market prices. In the production part of the business plan, they should plan the number of heads by type of goods. The existing number of animals and their changes are shown in the annual report of enterprises and statistical reports. the actual number of livestock by type and group of livestock is compared with the number of livestock in the plan and in previous years, and the level of growth and fulfillment of the livestock population plan is analyzed.

The only way to increase the production of livestock products is to increase the productivity of animals. Productivity indicators are the average annual milk yield from each cow, the wool sheared from each sheep, the daily weight gain of young and fed cattle, the average number of eggs produced by one hen per year, etc. The following factors affect the increase in the production of livestock products: changes in the number of livestock and changes in the volume of products obtained from one head of livestock.

The following indicators are used when the chain link method is used to determine the effect of changes in the number of livestock and productivity on the production of livestock products:

- gross product produced according to the plan;
- gross product actually produced;
- conditionally produced gross product (gross product determined by actual livestock numbers and planned productivity).

In order to determine the effect of changes in the number of livestock on the production of livestock products, the planned gross product is compared with the conditionally accepted product volume. When the factors influencing the production of livestock products were analyzed on the basis of practical data, the following data were obtained (Table 2).

It can be seen from the table that the milk production plan on the farm was not fulfilled by 140 centners. This was negatively affected by the decrease in the number of cows and the decrease in productivity. As a result of the fact that the number of cows decreased by 2 compared to the plan, the total amount of milk produced decreased by 23 centners. The amount of milk obtained from one head of cow was 67 kilograms less than the plan, which led to a decrease in the volume of milk produced by 117 centners. It should be evaluated negatively.

Table 2

Analysis of the impact of changes in the number and productivity of livestock on the production of gross livestock products at the farm "Azizjon" in Kibrai district

Product types	Livestock (head)		Productivity (kg)		gross product (ts)			change in gross product (ts)		
	according to the plan	actually	according to the plan	actually	according to the plan	actuallly	conditional gross product	Total	due to the number of livestock	At the expense of productivity
Milk	175	173	3067	3000	5325	5185	5302	-140	-23	-117
Cattle of all ages	215	212	141,3	139,6	265,6	266,6	269,9	+1,0	+4,3	-3,3

added weight										

The actual weight gain of cattle of all ages increased by 1 centner compared to the plan. This was positively influenced by the increase in the number of head of cattle and the decrease in the annual added weight of each head of cattle. This cannot be evaluated positively either. In order to increase the number of livestock in the "Azizjon" farm, it is necessary to create a solid feed base and use it efficiently. it is necessary to feed livestock on the basis of scientifically based feed rations. The presence of enough nutrients and 105-110 g of protein in each unit of feed ensures the efficiency of using the feed.

Also, it is possible to increase the number and productivity of livestock by increasing the yield of fodder crops in farmers, farms and homesteads, abandoning planting of low-yielding crops and planting high-yielding crops, feeding livestock based on the specified feed ration and improving the breed of livestock. It is necessary to pay special attention to mutually concluded contractual agreements when selling products based on the quality of milk products and its fat content and other indicators to buyers and customers. At the same time, the execution of contracts for the sale of livestock and poultry should be under constant control.

In the process of analyzing the implementation of the herd rotation plan, reserves for the increase in the number of head are determined. This is to reduce the sterility of female cows, the animals die and transfer them to meat at a heavy weight. In order to determine the stock of product production, it is necessary to multiply the probable increase in the average annual head number by the average annual effective productivity of one head in the relevant animal group.

As a result of breeding of barren cows, productivity decreases by about 50%, agricultural enterprises suffer huge losses. According to the data of the zootechnical accounting book, when determining the reserve for increasing milk production, it is necessary to determine the amount of milk lost due to 1 virgin cow on average, and increase it by the amount of virgin cows exceeding the plan or the estimated reduction. For example. In the farm, the number of cows exceeding the plan was 50. Their average annual productivity is less than 14 ts. Consequently, for this reason, milk production decreased by 700 ts (50x14). This is a significant untapped reserve of increased production.

An important reserve for increasing the production of livestock products is to reduce their mortality. A large loss of the product is due to diseases of livestock, violation of the technological procedure. As a result, there are cases of death of animals, forced slaughter, decrease in live weight gain, birth rate and milk yield.

In the conclusion of the analysis, it is necessary to summarize the increase in the production of products in the natural form for each species and in the livestock industry as a whole, with an assessment of the value of all identified reserves (in comparison and current prices). Identified reserves should be

associated with specific and realistic measures for their application. In this case, it is necessary to take into account the state of the feed base, available labor resources, and markets for the sale of livestock products. He acquired an additional 6,500 ts. will be needed. If the increase in production is related to the increase in the number of livestock, this reserve should be connected with the availability of space for livestock and the possibility of attracting additional labor resources or increasing the level of mechanization of production processes in livestock industries.

With the help of rapid analysis, control of the implementation of the production plan, livestock productivity, herd rotation and feed utilization is carried out in livestock farming.

A quick analysis of the execution of the milk and egg production plan can be carried out on a daily basis. In the sheep breeding industry - during the period of receiving products (sheep shearing, etc.); It is necessary to analyze the weight of cattle every 10 days, every month based on the data of monitoring in the fields of cattle breeding and fattening. Data on milk yield should be grouped every five days by sectors and the farm as a whole, and the milk yield per cow should be compared with the data on this date of the previous year and the increasing result since the beginning of the year. The implementation of the plan for the growth of animals is carried out on the basis of the monthly analysis of the weight of each species and group. The cost of feed is the main part of the product cost and is one of the main factors of livestock productivity growth. Therefore, a quick monthly analysis of the feeding level and effective use of nutrients in each network is of great importance. Such an analysis is carried out on the basis of the data of the record of feed costs for each type and group of livestock.

In short, in the process of quick analysis, the causes and consequences of the decrease in the level of feeding and feeding of livestock should be studied, and it is necessary to take measures to increase the efficiency of the use of feed and fodder and to increase the volume of product production.

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