



METHODOLOGICAL PROVISION OF CALCULATING THE PRICE OF PRODUCTS IN FRUIT AND ITS IMPROVEMENT

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Article history:	Abstract:
Received: 8 th July 2024 Accepted: 6 th August 2024	The article describes the issues of methodical support for calculating the cost of products in fruit growing. Normative legal documents on further development of horticulture have been studied. Economists' approaches to product costing have been studied. Calculation methods for determining the cost of fruit products are recommended.

Keywords: fruit growing, products, accounting, costs, cost, calculation, calculation

Today, it is very important to fill the market with high-quality horticultural products and to satisfy the population's demand for high-quality products. Because fruits have a special place among human food products due to their richness in vitamins, minerals and carbohydrates. Therefore, it is important that the development of agriculture and its regulatory legal documents are based on the requirements. Several decisions have been made by the President of the Republic of Uzbekistan on the further development of horticulture, and the implementation of these decisions is the basis for the development of the horticulture sector. The adoption of the Decision PQ-4246 [1] of the President of the Republic of Uzbekistan dated March 20, 2019 " On measures for the further development of horticulture and greenhouses in the Republic of Uzbekistan " means another attention to the improvement of this sector.

In fruit growing, it is important to determine the method of effective production management and cost calculation, which ensures the correct formation of the cost of products, setting realistic standards, taking

measures to reduce the cost, forming the correct assessment of the obtained products. In this regard, professor N. Yu. Joraev stated that "a method is needed to reliably determine the production efficiency of each type of product in order to calculate the cost of products" [2].

In fact, each specific situation requires an appropriate costing method. For example, in relatively small fruit farms, the area of orchards is not very large, and mainly one type of fruit is grown. Therefore, in such farms, it is necessary to open the "Horticulture" analytical account and fully account for all expenses in this account. When it is necessary to determine the cost of products separately by crop types, it should be calculated based on the distribution of costs proportional to the market price of each product.

In horticulture, along with fruits, the main products of these farms are kalamachis, gajak, bachki as side products. is also taken. It is an additional (secondary) product of horticulture. And related products should be evaluated according to the market price (Table 1).

Table 1

Calculation of the cost of horticultural products by the distribution coefficient method (Farm "Farrukh Asl Bog'lari", Tashkent region, 2023) [3]

Product types	The resulting product, ts	1 tsp. market price, soum	Value at market rate, soum	Distribution coefficient	Costs, soum	Price of 1 ts. mah-sulot, soum
Apple	100	1,114,000	111,400,000	0.7678	85 232 140	852 321.4
Pear	50	760,000	38,000,000	0.7678	29,073,800	581 476
Plum	40	1,095,000	43,800,000	0.7678	33 511 380	837 784.5
Peach	40	1,065,000	42,600,000	0.7678	32,899,300	822 482.5
Apricot	50	936,000	46,800,000	0.7678	36 112 720	722 254.4
Total	X	X	282,400,000	0.7678	216 829 340	-



The data analysis of Table 1 shows that in the reporting year, the expenses of the farm amounted to 216,829,340 soums, and 280 centners of products were imported. In this case, the actual cost of 1 centner of horticultural produce:

$$216,829,340 : 280 = 774,390.5 \text{ soums.}$$

When it is necessary to calculate the cost separately for the types of horticultural products, the costs can be distributed in proportion to the share of the total value determined by the market price of each type of product. If gardening costs are 774,390.5 soums, and the market value of all products received is 282,400,000 soums, then the distribution coefficient is determined as follows:

$$216\ 829\ 340 : 282,400,000 = 0.7678.$$

If vegetables are planted in the middle of the garden, the expenses for vegetables are also reflected in the "Fruit" analytical account and are not included in the expenses of gardening. When fruits and berries are obtained from young orchards that are not mature and not accepted for use, they can be accepted at marketable prices. The cost of maintenance of young gardens is deducted from this assessment amount. As

a result, the cost of products from young orchards may not exceed the costs of their maintenance and harvesting.

Fruits that fall to the ground can be considered as a by-product in horticulture. It is priced at the cost of use. This price is deducted from the total cost. If they are processed, they will be assessed at the market price depending on their quality.

If the horticultural farm specializes in the cultivation of one product, when calculating the cost of the product, it is appropriate to convert all additional products from this crop into a conditional product according to the specified coefficients.

When calculating the cost of fruit products, they should be calculated by dividing them into products intended for export and sale to the domestic market. Calculations are made by allocating the total amount of costs to these account groups of products in proportion to their market prices. The cost of apples is divided proportionally to the market value of apples intended for export and sale to the domestic market, and the cost of 1 centner of apples is determined (Table 2).

Table 2

Calculation of the cost of apple products in the conditions of intensive horticulture by excluding the costs of additional products (Tashkent district "Farrukh Asl Bog'lari" farm, 2023) [3]

Product group name	m talent, ts	1 ts . market price, soum	Value according to the market price, soums	Percentage, %	Total cost, thousand soums	1 tsp. cost, soum
Extortbop apple	80	2,000,000	160,000,000	75	63 924 104	799 051.3
Designed for the domestic market apple	20	1,114,000	2,228,000	25	21 308 034	1 065 401.7
Total	100	X	162,228,000	100	85 232 038	X

Table 2 shows that 22 centners of apples intended for sale in the domestic market were harvested at the farm. From this, 2 tons of chopped apples should be deducted as a by-product, and the cost of the remaining 20 centners should be calculated. After deducting the value of the additional product (800,000 soums) from the total cost, the remaining amount will be distributed among the different types of products (apples and seedlings) according to the established coefficients. Farm garden maintenance and harvesting expenses 321 779 600 amounted to soum. 6 ts of spilled and 2 ts of crushed apples were sold to a livestock farm. 1 ts of

apples is estimated at 100,000 soums as feed, and the value of this additional product is deducted from the total cost of 800,000 soums.

The cost of 1 ts of apples - horticultural product on a specialized farm is calculated as follows. Costs of cultivation, harvesting and garden maintenance after harvesting 321 779 600 equal to soum. When calculating the cost of fruit products in farms specializing in fruit growing, it is necessary to separate them into products intended for export and domestic market. (Table 3).

Table 3



Calculation of the cost of apple products in farms specializing in fruit growing (Tashkent district Erkinboy Habiba Fayz farm, 2023) [4]

Indicators	Amount, ts (thousand do na.)	Amount, soum .		
1 . Calculation of costs related to the product to be calculated				
Costs for growing, harvesting, and post-harvest orchard maintenance in the current year	-	410,300,000		
Additional (secondary) product value: spilled apples (3 0 ts x 6000 0 soum)	3 0	1,800,000		
Chopped apples (1 6 ts x 400 0 0 soum)	1 6	640,000		
The value of the product (pencils) obtained at the market price (8 thousand pieces x 70 00)	6	56,000,000		
Costs included in the cost of the product (410 300 000 – 1 8 00 000 – 64 0 00 0 – 56 000 000)	-	351,860,000		
2 . The cost of apples by variety				
Indicators	Apples			
	Type 1	Type 2	It is intended for sale to the domestic market	Total
Amount, ts	10 0	14 0	12 0	36 0
1 ts sale price , soum	3 000 0 00	2 500 0 00	1 70 0 0 00	x
of the product at the market price , soums	150,000,000	175 0 00 000	102,000,000	427,000,000
The total cost of the product is its market the ratio of the price to the value, %	0.876	0.876	0.876	0.876
M is made to the product total cost, soum	131,400,000	153,300,000	89,352,000	374,052,000
1 ts product cost, ts	2,628,000	2,190,000	1,489,000	X

In horticulture, the costs associated with the first two years of fruit tree planting are nursery work in progress. Those belonging to the third and fourth year of planting are seedlings intended for planting on the farm and for sale, and are subject to cost. If a farm specializing in horticulture has a nursery for growing four-year-old fruit trees, we will consider the procedure for calculating the cost of seedlings planted in these nurseries (Table 4). After determining the actual cost of fruit production, unspent seeds, fodder, commodity products, and sold,

processed, livestock and other needs products are reassessed, that is, their planned cost is equal to the actual cost.

Today, based on international standards, farms specializing in horticulture must have nurseries for creating quality varieties. Because the availability of nurseries is the main source of quality and healthy seedlings.

Table 4
The method of calculating the cost of apple seedlings in the conditions of traditional horticulture
(Erkinboy Habiba Fayz farm, Tashkent district , 2023)

Product type	E kila- digan area, ga	Years conversion factor to conventional units	Conditional number of units	Actual cost, soum	Seedlings the number a thousand pieces	1 the actual cost of a thousand pieces , soum



1 year old seedlings	0.6	4	2.4	43,600,000	unfinished production	
2 in the year seedlings	0.7	3	2.1	36,000,000	unfinished production	
3 in the year seedlings	0.75	2	1.5	21,600,000	7.2	23000
4 in the year seedlings	1	1	1	15,600,000	9.6	31000
Total :	1	x	7.0	109,200,000	x	x

There are conditions for growing seedlings and seeds in horticultural nurseries in our country. Correct calculation of the cost of seedlings is one of the important issues. Fruit trees are grown mainly from seeds or grafting in nurseries. The area of nurseries is not very large, usually 0, 4 to 0.6 hectares or 1 hectare of land is allocated for them. 130-150 thousand fruit seedlings are grown from 1 hectare of land. The stronger the root system of grafts and their soil layer part, the more seedlings are obtained from grafts of that type every year. Depending on the type of tree, it will be possible to plant 30-100 hectares of land at the time of planting. In short, it is important to correct the differences between the planned and actual costs of fruit products. In fruit growing, the total difference by types of products is divided by the amount of products to be corrected, and it is determined how much to save or overspend per product unit; determined amounts are multiplied by the amounts used and left in the farm by types of products, and it is necessary to transfer (in case of overspending) or cancel (in case of savings) to the accounts where these products are reflected.

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