

**REGISTRATION OF INCOMES FROM REALIZATION OF AGRICULTURAL PRODUCTIONS, GOODS, JOBS AND SERVICES ON ENTERPRISES
(ОБЛІК ДОХОДІВ ВІД РЕАЛІЗАЦІЇ СІЛЬСЬКОГОСПОДАРСЬКОЇ ПРОДУКЦІЇ, ТОВАРІВ, РОБІТ І ПОСЛУГ НА ПІДПРИЄМСТВІ)**

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У статті розглядається облік доходів від реалізації сільськогосподарської продукції, робіт і послуг на підприємстві. Розглянуто про процес первинного обліку доходу від реалізації сільськогосподарської продукції за різними напрямками її використання.

Ключові слова: *доходи від реалізації, підприємство, фінансові витрати, первинні документи, сільськогосподарська продукція.*

The article considers the accounting of income from the sale of agricultural products, works and services at the enterprise. The process of primary accounting of income from the sale of agricultural products in various directions of its use is considered.

Key words: *sales revenue, enterprise, financial expenses, primary documents, agricultural products.*

The incomes from realization of productions of a company is the one of basic sources of own financial resources that are necessary for providing of financial and farming activity. The less of such resources can reach to increasing of debts and that can cause financial crisis and bankruptcy. Increasing of financial resources defines the speed of economical development of enterprises and affects on raising populations vital level. The factors that affect on financial indicators of farming (including agricultural companies) can be the order of forming and using, changes in productions in agricultural-farming, the efficiency of financial management[1].

The main source of financial flows to the enterprise is the income of usual activity which determines by the branch, amount of production, application science and technological innovations and increasing of productivity, decreasing cost and improving of quality of production. The conditions of development of entrepreneurship make possibilities for realization of these factors. The main source of profit in agricultural companies is the gain from realization of its production, and especially this part which stays after subtracting material, labor and financial cost on production and realization[2].

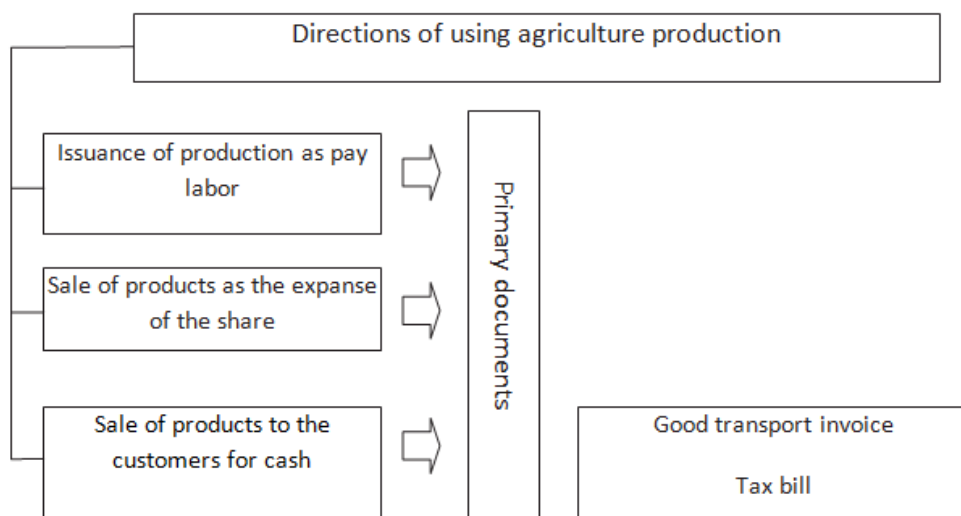
Accounting to article 5 of Accounting Standard, 15 «Income», the income in Ukraine determines during increasing of assets or reduction of obligation that cause increasing of the equity (except equity that forms on contributions of founders of enterprises), in condition that estimate can be certainly defined[3].

Accounting to article 5 of Accounting Standard, 15 «Income», the income in Ukraine determines during increasing of assets or reduction of obligation that cause increasing of the equity (except equity account of contributions of the founders of the enterprises), provided that:

- risks and profits that are connected with the ownership on production (goods, other assets) transmitted to the customer;
- the enterprise doesn't management and control on production (goods, assets) after transmission;
- the amount can be certainly determined;
- in the result of operation will be increasing of economical profits and outlays that are connected with this operation, can be certain determined[1].

As agricultural producers have their unique features in moving of produced goods, it's important to consider the primary design of studied income connected with it. Let's consider the

process of primary income from sale of agricultural production in various directions of it's using (picture 1)



Picture 1. Features of primary design incomes from sales of agricultural production due to directions of it's using

Using the example of accounting transactions that arose as a result of the sale of winter wheat, we will follow the reflection of income from the realization and it's reflection on accountant bills (tab 1)

Tab 1

Reflexion on accountant bills of farming operations according incomes from realization of production

Content of farming operation	The correspondence of bills	
	debit	credit
1. Realization of production to outside organizations		
Wheat ventured for realization	361	701
Reflected tax liability which VAT	701	641
Written off the sun of incomes on financial result	701	791
Reflected all cost price of realized production	901	271
Got money from customer	311	361
2. Realization of production in paying labor bills		
Counted income from realization of production	661	701
Counted tax liability with VAT	701	64
Reflected all cost price of realized production	901	27
Written the sum of incomes on financial result from realization of production	701	791
Written off all cost price of realized production	791	901

Sources were constructed of using[2]

Incomes from realization are reflected in accountants office and financial report at the moment of it's occurring nevertheless date of it's coming or paying costs. It is important to compare incomes and expenses for determination financial results of account term. Registration of income activity is more important aim for enterprises. Modern researches and practice consider that getting incomes is the top aim for practically all enterprises.

Income from realization of agricultural production is one of main sources of incomes for agricultural producers. It's accounting reflexion needs further normative and methodical control. The direction of account politics is the inside normative orders that determine organization of accounting process of enterprise, personally accounting incomes from realization of agricultural

production. Among the popular methods of using agricultural production in agricultural enterprises can mark paying wages by production, realization of production through paying shares and realization through moneys. During making incomes we should remember about size of agricultural enterprise, it`s from of owing and legal and organizing from of farming and other factors.

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