C6H12O6 -> 3CH4 + 3CO2 + microbial biomass + heat.

Anaerobic degradation of organic substances during methanogenesis is carried out as a multi-stage process, which requires the participation of at least four groups of microorganisms: hydrolytics, fermenters and methanogens.

The advantage of this method of wastewater treatment is the high speed and use of substances in low concentrations, as well as the relatively small formation of microbial biomass. It is important to know that the main disadvantage of this process is the release of combustible gas - methane, as a result of the activity of anaerobes. For this reason, certain limitations apply to the application of anaerobic cleaning techniques [3].

Wastewater treatment by various methods is a complex process of transforming organic substances in toxic industrial or other polluted water into safe, environmentally clean water. These processes can take place in bioengineering treatment facilities, bioplats, in fusion fields, aeration tanks, and methane tanks.

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# TECHNOLOGY OF PRODUCTION AND PROCESSING OF PIG PRODUCTS (ТЕХНОЛОГІЯ ВИРОБНИЦТВА І ПЕРЕРОБКИ ПРОДУКЦІЇ СВИНАРСТВА)

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Стаття присвячена технології виробництва і переробці продукції свинарства.

Ключові слова: свинарство, технологія, продукція, виробництв.

The article is devoted to the technology of production and processing of pig products.

**Keywords:** pig breeding, technology, production, production.

Pig breeding is a branch of agricultural production that provides valuable food products to the population of many countries worldwide. The world production of meat, including pork, which is about 40%, reaches about 270 million tons. Pig breeding has long been a traditional branch of animal husbandry in many regions of our country. Pigs have valuable economically useful traits such as high reproductive capacity, early maturity, payment for feed, high slaughter yield, and energy content of slaughter products, guaranteeing their advantage in meat production compared to other types of farm animals.

Compared to other agricultural animals, pigs are the earliest maturing. As a result of high fertility and good early maturity of pigs, it is possible to have 2.0-2.5 tons of pork per year from each sow by intensive fattening of her offspring, while from the offspring of one cow, for the same period, only 2.5-3.5 kg of meat is obtained. Pigs have a higher percentage of edible products compared to other types of animals at slaughter.

According to the efficiency of feed used for pig products, they are second only to broilers. Pigs are animals that acclimatize well and easily adapt to different climatic and feed conditions. They can be bred on farms in different directions throughout the territory of Ukraine. Pig breeding makes it possible to solve the meat problem in the country intensively. In many developed countries, the production of this type of meat per capita is 50-100 kg, and in Denmark, it exceeds 325 kg. Pigs can give a large number of offspring due to early sexual maturity, short farrowing period, and high fertility. With balanced diets, for 1 kg of weight gain, live weight, 3-4 kg of feed is spent. Pork is characterized by a high content of complete and easily digestible protein and essential amino acids.

Contrary to popular belief, pork does not increase the content of cholesterol in the blood and does not contribute to the disease of atherosclerosis. In 1 kg of pork, there are 600 mg of cholesterol, in the same amount of chicken - 1130, beef - 670, butter - 2240, margarine butter - 2240, margarine - 1860, and egg yolk - 1560 mg. Pork is a high-energy product. In Ukraine, pork is consumed by the entire population, but the greatest need for it is in the adult consumer, people who work in the field of production and create material wealth for the people.

Food security and the health of the population of Ukraine are largely related to the level of production and consumption of proteins of animal origin, the main source of which is meat and meat products. This problem has become especially acute in connection with a significant decline in meat production due to inconsistent market reforms in Ukraine, the critical condition of agricultural enterprises, which are the raw material base development of the processing and food industry, and the deterioration of the financial situation of rural workers.

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# KEY ASPECTS OF FIXED ASSETS ACCOUNTING (КЛЮЧОВІ АСПЕКТИ ОБЛІКУ ОСНОВНИХ ЗАСОБІВ)

Жовта Н.А. – здобувач вищої освіти групи Б 5/1

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Досліджено ключові аспекти обліку основних засобів. Визначено пріоритетні напрями наближення бухгалтерського та податкового обліку. Узагальнено нормативноправову базу обліку основних засобів у податковому та бухгалтерському обліках.

**Ключові слова:** основні засоби, податковий облік, бухгалтерський облік, амортизація, облік.

The key aspects of the main parameters have been reported. The priority is given directly to the accountancy and tax payments. Regulatory legal base has been published for the main resources from the tax and accounting areas.

**Key words:** basic, flexible, accounting, amortization.

In modern business conditions, there is a need for enterprises to disclose information about the results of their activities, an essential part of which is information about the state of the company's assets, in particular, fixed assets. In an enterprise, fixed assets usually occupy the main