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ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF THE ANALYSIS OF PRODUCTION AVAILABILITY, MOVEMENT AND THE MILK COST PRICE

Introduction. *In the economic analysis of production economy and the cost of milk in economies and enterprises, it is necessary to correctly identify a system of interconnected indicators, which should objectively reflect its level. The dairy is one of the leading in food industry and forms a rather attractive market. This is due to the fact that dairy products occupy an important place in consumption.*

The article deals with the organizational and methodological aspects of the analysis of the availability and movement of production and the cost of milk.

Results. *The consistent and dynamic development of the modern country is impossible without society's clear understanding of the role and importance of agriculture as the main field of social labor and as the main source of meeting human needs. Governmental economic and agricultural policy must guarantee the country's food supply security, increasing the productivity of agricultural production, equalize peasants' incomes to the average level in the country, etc.*

Development under market economy conditions requires manufacturers to have the knowledge and skills to manage in the direction of searching and applying means and methods of improving the productivity and efficiency in order for them to adequate to the current realities.

Conclusions. *As the result of the conducted research of the organization of the analysis of cost and production of cattle breeding products, the following conclusions were made: The solution of the problems facing the analysis of the cost and production of cattle breeding products, primarily depends on the extent to which objects of cost accounting are defined. Since cattle breeding units have differences in the technology of production and in composition of consumed raw materials and produce various types of products, then for a more objective calculation of its cost and further determination of production efficiency, it is reasonable to keep a record of expenses not in general on the production unit but also on production costs of certain types of products. Accounting and analysis for production (unit) in general can be carried out only if it produces one type of product.*

Keywords: *account of products of stock-raising, biological assets, estimation of agricultural produce, dynamics of milk production, milk production cost.*

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ОРГАНІЗАЦІЙНО-МЕТОДИЧНІ АСПЕКТИ АНАЛІЗУ НАЯВНОСТІ, РУХУ ВИРОБНИЦТВА ТА СОБІВАРТОСТІ МОЛОКА

При економічному аналізі економічної виробництва та собівартості молока в господарствах і підприємствах необхідно правильно визначити систему взаємопов'язаних показників, які повинні найбільш об'єктивно відобразити її рівень. Молочна галузь належить до провідних у харчовій промисловості та формує

достатньо привабливий за обсягом ринок. Це пов'язано з тим, що продукція молочної галузі займає важливе місце у споживанні.

У статті розглянуто організаційно-методичні аспекти аналізу наявності та руху виробництва та собівартості молока.

Ключові слова: облік продукції тваринництва, біологічних активів, оцінка сільськогосподарської продукції, динаміка виробництва молока, собівартість молока.

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ОРГАНИЗАЦИОННО-МЕТОДИЧЕСКИЕ АСПЕКТЫ АНАЛИЗА НАЛИЧИЯ, ДВИЖЕНИЯ ПРОИЗВОДСТВА И СЕБЕСТОИМОСТИ МОЛОКА

При экономическом анализе экономической производства и себестоимости молока в хозяйствах и предприятиях необходимо правильно определить систему взаимосвязанных показателей, которые должны наиболее объективно отражать ее уровень. Молочная отрасль относится к ведущим в пищевой промышленности и формирует достаточно привлекательный по объему рынок. Это связано с тем, что продукция молочной отрасли занимает важное место в потреблении.

В статье рассмотрены организационно-методические аспекты анализа наличия и движения производства и себестоимости молока.

Ключевые слова: учет продукции животноводства, биологических активов, оценка сельскохозяйственной продукции, динамика производства молока, себестоимость молока.

Formulation of the problem. The consistent and dynamic development of the modern country is impossible without society's clear understanding of the role and importance of agriculture as the main field of social labor and as the main source of meeting human needs. Governmental economic and agricultural policy must guarantee the country's food supply security, increasing the productivity of agricultural production, equalize peasants' incomes to the average level in the country, etc.

Development under market economy conditions requires manufacturers to have the knowledge and skills to manage in the direction of searching and applying means and methods of improving the productivity and efficiency in order for them to adequate to the current realities.

Analysis of recent researches and publications. The works of many leading scientists, such as M. Demyanenko, S. Golov, V. Zhuk, G. Kireceva, M. Kotsupatryj, V. Lynnyk, V. Mesel-Veselyak, V. Mossakovsky, M. Ohychuk, V. Parkhomenko, L. Suk and others are devoted

to the research of the problem of agricultural development and cattle breeding.

The purpose of the study - is to demonstrate the dynamics of development and role, the importance and necessity of conducting a comprehensive economic analysis of productivity for successful cattle breeding in agricultural enterprises using the state enterprise "Chayka" (SE "Chayka") at it's present stage as an example.

The relevance of the tasks and the need for further research is to identify, study and intensify all factors and sources that affect productivity growth and successful cattle breeding.

The subject of the study is a set of theoretical and methodological aspects; statistical data and indicators of the monitoring carried out at agricultural enterprises.

The purpose of this article is to study the organization of analytical work at the agricultural divisions of SE "Chayka", to achieve whichever of the following tasks:

- to consider the concept of organization of analytical work (analysis) at the enterprise;
- to identify the main stages of analytical work.

Presenting main material. Milk and dairy products market in the country is characterized by a significant reduction in cows livestock in all categories of farms, a decrease in milk production, an increase in products prices, a decrease in the level of solvent demand and consequently a decrease in the consumption of dairy products. The research of the main tendencies of the development of the domestic milk and dairy products market is based on operational data of the State Statistics Committee of Ukraine, processed by the Union of Dairy Enterprises of Ukraine. In the conditions of Ukraine's integration into the world economic community, the domestic market of milk and dairy products may undergo structural changes.

In connection with the opening of the borders, the simplification of taxation and the restriction of governmental support of producers (in accordance with the conditions of accession to the World Trade Organization), while stimulated by the European Union to export its own agricultural products through the introduction of subsidies in amount of 20-80% of products price, it is supposed to increase products import volumes to Ukraine.

The analysis of the current state of milk and dairy market in Ukraine gives grounds for asserting the complexity of the dairy subcomplex enterprises working conditions. The main factor in reduce of the competitiveness level of enterprises both on the external and on the domestic market is the quality of milk-raw materials, which is directly related to the quality of milk processing enterprises.

Based on the goals of economic analysis of the efficiency of agricultural production to determine the economic efficiency, it is necessary to use various economic and statistical methods.

The method of economic analysis is a set of methods used for studying the economic activity of enterprises by identifying and determining the relationship between the studied

parameters, their division into components and their comparison with others, measurement of the magnitudes of influence on the indicators being studied as separate components (factors), and as their aggregate. This definition refers to the five most common successive stages of implementation (or elements) of the analysis method.

The purpose of such analysis of performance indicators is to provide governmental and planning authorities, managers and specialists of individual economies with a comprehensive and reliable material for the development of specific organizational and technical measures that ensure an increase in production while the costs of labor and equipment are reduced to its unit. The question of particular importance is the identification and evaluation of the factors that in the specific conditions may affect the level of economic indicators the most. The most effective way to analyze the factors of economic indicators is through such a combination of methods of economic analysis as comparison, techniques of absolute differences, chain substitutions, integral method, one-stage and multi-stage factor analysis.

Comparison is the earliest and most widespread analysis tool. Analysis begins from comparison. There are several forms of comparison with the plan, comparison with the past, comparison with the best, comparison with the average data [9, p. 560].

Comparison with the past is also widely used in economic analysis. It shows up in the comparison of economic indicators of the current day, decade, month, quarter, year with similar periods of past years.

The method of chain substitutions. It is the most universal and is used to calculate the influence of factors in all types of factor models. This method is based on determining the influence of individual factors on the change in the magnitude of the effective indicator by gradual replacement of the base value of each factor in the factor model to the actual value in the accounting period. For this purpose, a number of conditional values of the effective indicator are determined which takes into

account the change of one, then two, three factors, assuming that other factors are unchanged. The comparison of effective indicator's level before and after the change in one of the indicators neutralize (elimination) of the influence of all other factors, except one, and makes it possible to determine the influence of the latest one on the increase of the effective indicator. At the same time, the quantitative parameters are supposed to be replaced in the first place, after that – structural and in the last turn - qualitative. If the formula contains many quantitative, structural or qualitative indicators, the sequence of replacement depends on the evaluation of which of them are the main, and which are derivative, which are primary and which are secondary [10, p.63].

The direction of influence is determined both by the content and by the mathematical expression. At the same time the following rule should be used: as reduced/reducing should be taken the value that is calculated based on the actual conditions, and as subtracted - a value that reflects the basic level of factors. The use of chain substitutions method requires knowledge of factors' interconnection and the ability to classify and systematize them correctly [12, p. 250].

In order to calculate the influence of the first factor (quantitative) on the effective indicator, it is necessary to multiply the absolute growth of this factor to the base level of the second factor (and all others which model includes).

The influence of the second factor on the effective indicator is calculated by multiplying the actual value of the first factor by the absolute growth of the second factor (that is, the factor whose effect is studied), and if there are other factors in the model, then by the basic value of those factors whose influence has not yet been studied [13, p. 56].

The influence of the third factor (and all the following factors) is defined as the product of the actual value of the first and second factors on the absolute growth of the investigated third factor.

Thus, using the method of absolute differences, the influence of factors is calculated by multiplying the absolute deviation of the investigated factor by the base value of the

factors placed to the right of it in the factor model, and on the actual magnitude of the factors placed to the left of it [11, p.639].

Thus, the method of absolute differences gives the same results as the method of chain substitutions. Here it is also necessary to ensure that the algebraic sum of effective indicator's growth due to the influence of individual factors is equal to its overall increase.

The integral method is a generalizing method of chain substitutions. In this case, the sequence of determining the degree of factors influence on the final results of the calculation does not matter. An integral method helps to understand the main problem of using deterministic factor systems. Using the integral method, one can calculate equivalent scientific-based evaluation of factors influence on the resultant indicator in comparison with the method of chain substitutions. The use of this method requires knowledge of the basics of mathematical analysis and conducting a large number of calculations. An integral method allows solving two types of factor models: multiple and multiplicative. The integral method involves the construction of subintegral expressions, which depend on the model of the factor system type and the type of function [11, p.48].

The most important task of economic analysis is to study the process of social phenomenon development in time. This is especially true for searching reserves for improvement of farms efficiency. For objective estimation of economic indicators of production in dynamics one should apply methods of economic and mathematical statistics, because the comparison of the two extreme years, and sometimes even the average data does not allow to identify the regularity in the movement of a particular indicator of economic activity. It is also important not only to show a tendency in their movement, but also quantitatively express the regularity of changes and determine the nature of these changes [14, p. 45]. Systematic approach is the basis of the methodology of effective functioning of dairy cattle breeding. Systematic approach is a comprehensive study of the economy as a whole, taking into account the interdependence

and interaction of economic processes with other processes of social life. Systematic approach is based on the belief that the activities of any part of the system has a certain impact on the activities of all its other parts. The criterion for the energy efficiency of milk production should be the output of the product and the energy value of milk per unit of the required forage area.

Factor analysis - is a method of complex identification and classification of factors which influence the effectiveness of the phenomenon under study; one of the sections of complex analysis of economic activity. With the help of the methods of factor analysis it is possible to determine which of the factors actually affects the researched indicator.

Economic analysis, as every science, studies its subject with a particular method, the definition of which is the first step in the process of studying the methodology of analysis. The method translated from Greek means the way of research, theory, learning. The method in the broad sense of the word is a way of approach to the study of reality, a method of studying the phenomena of nature and society. If the subject answers the question that we are studying, then the method is how we study, using which techniques in particular.

The system approach involves maximum detailing and systematization in studying of phenomenas and processes.

Detailing of these or other phenomena is necessary for revealing the most significant details in the investigated object. It depends on the object and the purpose of the analysis.

The systematization of elements allows us to construct an approximate model of the investigated object, to determine its main components, functions, subordination of elements, to reveal the logical and methodological scheme of analysis.

After studying the individual aspects of the enterprise's activities, their interconnection, subordination and dependence, it is necessary to summarize the research materials. When summarizing results of the analysis it is necessary to distinguish the main and decisive

factors from the whole set of investigated factors, the ones from which activity results mainly depend on. Generalization (synthesis) is a very responsible point in the analysis.

An important methodological feature of the analysis is the development and use of indicators system which is necessary for a complex systematic research of causal relationships of economic phenomena and processes in the economic activity of the enterprise.

Thus, the method of economic analysis is a complex systematic research, measurement and generalization of factors influence on the results of the enterprise, the identification and mobilization of reserves in order to increase the production efficiency. Characteristic features of the method of economic analysis are:

- use of indicators system that fully characterize the economic activity;
- comprehensive use of information sources;
- study and quantitative measurement of factors influence on the change of a particular indicator;
- identification of reserves used to improve management's effectiveness;
- development of the necessary measures in order to eliminate defects found in the process of analysis;
- control over elimination of deficiencies established during the analysis process.

Animals productivity is represented by output indicators per head. These include: milk yield per cow, growth of one head of animals, egg-laying per one lay, wool cut per one sheep, etc.

An analysis of the implementation of animals productivity plan is based on evaluation of its level in the economy in general and in its subdivisions, farms, shops, groups of animals, assigned to individual workers, etc. For evaluation of the productivity level achieved, the indicators are compared with data for past periods, average data for several years, by its association, group of similar and advanced type of economies. Practical usage of the methods of economic analysis is represented by economic activity indicators of the State Enterprise "Chayka".

Table 1 Indicators of dynamics of milk yield from one cow at SE "Chayka" for 2007-2016

Years	Milk yield per cow, kg	Absolute growth		Rates of growth, %		Rate of increase, %	
		basic	chain	basic	chain	basic	chain
2007	7894	-	-	-	-	-	-
2008	7743	-151	-151	98.09	98.09	-1.91	-1.91
2009	8241	347	498	104.4	106.43	4.4	6.43
2010	8006	112	-235	101.42	97.15	1.42	-2.85
2011	7872	-22	-134	99.72	98.33	-0.28	-1.67
2012	7762	-132	-110	98.33	98.60	-1.67	-1.40
2013	7442	-452	-320	94.27	95.88	-5.73	-4.12
2014	7255	-639	-187	91.91	97.49	-8.09	-2.51
2015	6901	-993	-354	87.42	95.12	-12.58	-4.88
2016	7838	-56	937	99.29	113.58	-0.71	13.58

Source: own development

Analyzing the dynamics of milk yield from 1 cow in SE "Chayka" (data from Table 1), we observe that during the 8 years course (2007-2016), there has been gradual fluctuations of milk gain indicators pointing towards the decrease. And, in 2015, the basic rate of increase in milk gain from 1 cow in comparison with 2007, was «-» 12.58%, which in absolute growth (the decrease in milk supply from 1 cow in the same years) amounts to 993 kg. The exception is 2016, when milk gain from 1 cow in 2016 has decreased by 937 kg compared to 2015 and amounted to 7838 kg. This had a positive impact on the growth milk yield in SE "Chayka".

The productivity of farm animals is an important indicator of tribal work in cattle breeding. Methods of its evaluation have been elaborated for each species of domestic animals and their products. Tribal animals have the highest productivity.

The volume of gross cattle breeding production depends on the size of industries and the productivity of unit size industries. The sizes of industries in cattle breeding are characterized

by the average number of livestock by their sexual and age groups for a certain period of time.

Cattle breeding productivity is measured by the output of products per unit size of the corresponding industries: milk gain per cow, calves born per 100 cows, growth of live weight per head of young animals and fattening animals (average daily increment in grams, annual - in centners, etc.); the number of piglets per sow, the growth of young and fattening livestock of pigs per one head; growth and shearing of wool per one sheep; an increase in the live weight of a bird in centners and a bird's breeding per one head or per 100 heads; output of honey and other products per one bee family; fish caught from 1 hectare of water reservoir etc.

In cattle breeding, unlike crop production, the product comes more or less evenly throughout the year. This allows for an economic analysis of the implementation of the cattle breeding production plan for each month and other periods of the year on a monthly basis.

When analyzing cattle breeding production program, it is important to systematically monitor the implementation of the plan with indicators of the turnover of the livestock population and its productivity. The method of such control, albeit simple, but is still used, in most part, for the annual analysis of production program implementation. Throughout the year, in the household practice, the control over cattle breeding production program is often limited to daily reports on the progress of milk production and the sale of products to the state. Equally important is the final analysis of cattle breeding production, which is conducted at the end of each month.

The economic efficiency of cattle breeding industry in certain categories of economies can be characterized by the following natural and cost indicators: cattle productivity; feed costs per 1 centner of milk; 1 centner of the growth of cattle per one nominal head; laboriousness of the unit of production. [5, p. 54]

The production of milk, its quality depends on the breed and individual heritable characteristics of cows. Bonitation is conducted for their identification. Under the word "bonitation" we understand the definition of animals breeding value by assessing them from a set of features and the purpose for further use.

The indicators of the efficiency of cattle breeding sector are compared by each group of animals, both in natural and cost forms with average indicators within the area or indicators of another farm, or with the data of the same farm for several years. At the same time it is necessary to analyze and compare indicators of cattle productivity, and labor productivity, labor costs at people per hour in calculation per unit of output. [4, p. 58].

Milk and dairy products are one of the most important human food products. Milk contains more than 100 nutrients essential for a human (fats, proteins, carbohydrates, salts, trace elements, vitamins, etc.), which are in optimum ratio and easy to digest. Assimilability of milk nutrients reaches by 98%. By nutritional value, milk can replace any other food product, but none

of them can replace milk. The same pattern persists for dairy products as well. [3, p. 258]

Gross milk production is characterized by factual milk gain from cows, sheeps, goats, mare milk, regardless of whether it was sold, or part of it was used in the economy to feed calves and piglets. The production of cow and marrow milk is determined separately. Cow milk has the largest share in milk production and plays the most important role in food supply purposes, given this fact special attention is paid to its studying.

Gross milk yield for cow's milk is all factual milk yield from all cows of dairy and meat herds, barren cows, cows on fattening and heifers. If a part of yielded milk was used to feed calves, piglets and chickens, then this milk is included in gross milk yield. Milk, sucked by calves on their sucking nutrition, as well as milk purchased by agricultural enterprises from the population and taken without payment in the account of sold cows, is not included in gross milk yield. In addition, the gross milk yield indicator from cows of milk herd, which includes milk yielded only from milk herds, barren cows, fattening cows and heifers is determined separately. Milk yielded from cows of meat herd is not included. This indicator helps to determine more precisely the size of production and the level of cows productivity in dairy cattle breeding. [8, p. 356].

Milk obtained from other species of animals is counted separately, as is the milk purchased from the population. If the milk is accounted for in liters, then for the conversion in kilograms it is necessary to multiply its volume by a coefficient of 1.03.

Dairy productivity of cows is characterized by average cows milk yield ability. Two indicators are calculated: the average milk yield per cow and the average milk yield from one cow of dairy herd. The average milk yield per cow characterizes the average level of cow productivity. The average milk yield from a single cow of dairy herd determines the degree of cows usage for milk production and the level of their milk productivity at the same time.

The average milk yield for a dairy cow can be calculated in two ways: the ratio of gross milk

yield to the average number of dairy cows and as the ratio of gross milk yield to the average mean-group number of dairy cows. The average number of dairy cows for the reporting period is calculated as the ratio of the total number of cows feeding days to the calendar duration of the reporting period.

The average mean-group number of dairy cows is determined by dividing the number of dairy cows feeding days by 305 days (the length of the lactation period - the period during which the cows produce milk). Cows that gave offspring and milked in the reporting period belong to dairy cows. Barren cows that have milked are not included to dairy cows. [2, p. 63]

The main planned and reported indicator is the average annual milk yield from one cow of dairy herd. This indicator can be calculated in two ways: by dividing the gross milk yield from dairy cows per year by the average annual number of dairy cows or by the number of dairy cows at the beginning of the year, regardless of whether they have milked or not on that date. In the latter case, the number of cows of the dairy herd does not include cows of meat herds, fattening cows, and also cows allocated for calves feeding, if these cows were not milked.

When studying the reserves for milk production increase, the indicator of dairy herd usage is determined as the ratio of the average annual number of dairy cows to the average annual number of all species or as the ratio of dairy cows feeding days to the total number of feeding days of all cows in the reporting period.

Average annual milk yield of one dairy herd cow is equal to the average milk yield of one cow, multiplied by indicator of the dairy herd.

When analyzing data on milk production it is important to know not only its quantity but also quality. The quality of milk is characterized by its variety (I, II grades and unsorted), fat content, protein content, as well as acidity, purity, freshness, etc. One of the most important indicators of milk quality is its fat content. The higher the fat content of milk, the more different products can be obtained at its processing. The fat content of milk depends on the breed, age of the animals, feeding, feed

composition, the conditions for animals maintenance, etc. It is defined as a percentage. Thus, the fat content of milk is the amount of fat contained in 100 g of milk.

The main factors determining the quantity and quality of milk are: the level of feeding, the conditions of animals growing and keeping, the qualification of the workers. Observations show: an experienced machine milking operator can get 20% more milk yield than inexperienced. One of them will start the cow a few months after the calving, the other will be able to milk her all year round. Too often, inefficient milking is painful for the cow and leads to decrease in its productivity. [7, p. 520]

Biological factors have a great influence on the cows productivity: weather, the age of the first coupling, the live weight and development of the first-born, the multiplicity of milking (two or three times). It was established that with increasing milking multiplicity, milk productivity of cows, depending on its level, increases by 5 - 15% and more. For cows with several calvings a great meaning has: the age, the duration of the service period (the period from calving to impregnation, usually 60-80 days), the dry period (the period from cow's start to its calving, 45 - 60 days). The highest milk yield rates for cows are observed during 3rd-4th lactation. Young females, the mass of which after breeding is approximately $\frac{3}{4}$ weight of adult animals are characterized with high milk productivity. It is considered normal, when the lactation period for cows lasts 300 - 305 days, the dry period is limited to 55 - 60 days and cow annually gives birth to a calf. Barrenness of cows affects negatively the overall productivity of cows and reduces the rate of herds reproduction.

Gross milk production in agricultural enterprises is determined on the basis of annual accounting reports, in households - by multiplying the average annual milk yield from one cow to the average annual livestock. The average milk yield per one cow is determined by the data of households budget surveys by dividing the gross milk yield per year by the average annual number of cows in households that keep budget records. The average annual

livestock population is determined by multiplying the average annual livestock of cows, which is calculated on the basis of the annual livestock records as half the sum of the number of cows at the beginning and end of the year, by the correction factor. The latter is determined by the ratio of average annual livestock calculated on the basis of households budget surveys using the average chronological formula based on the data of the livestock population at the beginning of each month and the average annual livestock of cows based on

the formula of a simple arithmetic average number of heads at the beginning and the end of the year.

All these indicators of milk efficiency affect the calculation of milk production profitability.

While analyzing qualitative characteristics of livestock, first of all, it is necessary to analyze the indicators of its productivity, which show whether it is necessary to keep this particular cattle at the farm. Indicators of productivity of dairy livestock at the state enterprise "Chayka" can be considered in the table.2

Table 2 Dynamics of milk production at SE "Chayka" in 2012 - 2016

Indicators	2012	2013	2014	2015	2016	2016 to 2015		2016 to 2012	
						deviation +/-	%	deviation +/-	%
Cows livestock, heads	840	860	833	826	834	+8	+1.0	-6.0	-0.7
Gross milk yield, centners	65199	63997	60435	57003	65371	+8368	+12.8	+172.0	+0.3
Milk yield per cow, kg	7762	7442	7255	6901	7838	+937	+12.0	+76.0	+1.0
Volumes of milk production per 100 hectares of a/c lands, centners	985.4	970.8	717.3	676.6	831.9	+155.3	+18.7	-153.5	-18.5

Source: own development

Gross milk yield in 2016 amounted to 65.371 tons, which is 8.368 centners more compared to 2015 and 172 centners more than in 2012. Thus, the gross milk yield in 2016 compared with 2015 has increased by 12.8%, and compared with 2012, has increased by 0.3%. Although, cows livestock in 2016 compared with 2012 has decreased by 6 heads and amounted to 834 heads. But, as a result of an increase in milk yield per cow in 2016 compared to 2012 by 76 centners or 1.0%, the SE "Chayka" has increased the milk yield in 2016 by 0.3%.

After the analyzation of table's data, it can be said that the production of milk in Ukraine, unlike milk production at the SE "Chayka" has

unstable production, which increases or decreases year after year.

Having analyzed the tables 2 and 3, it can be concluded that the decrease in milk yield in Ukraine was due to a reduction in the livestock of cows, both in specialized farms and in the private sector. Although in 2012 and 2013, in general, in Ukraine there has been an increase in milk production compared with 2011. SE "Chayka" is an exception in this sector due to the fact that its products are in high demand at the sales market.

The high quality of milk (fat content of milk), more than basic, is in high demand at milk processing enterprises in Kyiv. Enterprise does not have the problem of milk sale.

Table 3 Dynamics of milk production in Ukraine for 2009-2016

Years	Milk yield, tons	Absolute growth, heads		Rate of growth, %		Rate of increase, %	
		basic	chain	basic	chain	basic	chain
2009	11609600	-	-	-	-	-	-
2010	11248500	-361100	-361100	96.9	96.9	-3.1	-3.1
2011	11086000	-523600	-162500	95.5	98.6	-4.5	-1.4
2012	11377600	-232000	+291600	98.0	102.6	-2.0	+2.6
2013	11488200	-151400	+110600	0.99	101.0	-0.1	+1.0
2014**	11132800	-476800	-355400	95.9	96.9	-4.1	-3.1
2015**	10615400	-994200	-517400	91.4	95.4	-8.6	-4.6
2016**	10381500	-1228100	-233900	89.4	97.8	-10.6	-2.2

* - data of the State Statistics Service of Ukraine, <http://www.ukrstat.gov.ua>

** - Excluding the temporarily occupied territory of the Autonomous Republic of Crimea, the city of Sevastopol and part of the area of the anti-terrorist operation.

Among the main factors restraining the development of the domestic market of milk and dairy products, the following should be distinguished: reduction of cows' livestock, reduction of milk production, low quality of raw milk and, accordingly, dairy products, outdated technologies (existing equipment of most farms and dairy enterprises requires immediate renewal and reconstruction), which, in turn, leads to an increase in the cost price of products, a discrepancy between domestic norms and requirements for the quality of milk and dairy products. Reduce of these factors influence is possible in case of uniting the efforts of government, science and business representatives in order to identify and implement the strategic directions of the industry's development.

Conclusions. As the result of the conducted research of the organization of the analysis of cost and production of cattle breeding products, the following conclusions were made:

1. The solution of the problems facing the analysis of the cost and production of cattle breeding products, primarily depends on the extent to which objects of cost accounting are defined. Since cattle breeding units have differences in the technology of production and

in composition of consumed raw materials and produce various types of products, then for a more objective calculation of its cost and further determination of production efficiency, it is reasonable to keep a record of expenses not in general on the production unit but also on production costs of certain types of products. Accounting and analysis for production (unit) in general can be carried out only if it produces one type of product.

2. One of the main factors of the dramatic decrease in agricultural production, including milk, was the excessively high pressure of prices for consumed resources of industrial production. Proper provision of resources is possible only with a balanced ratio of agriculture resources price and agricultural products. In this regard, it is necessary to strengthen the government's influence on maintaining the optimal correlation, which can be achieved both by increasing subsidies and by influencing the formation of prices for resources supplied to agricultural producers.

3. Specialization and concentration have a significant impact on the efficiency of milk production. Economies grouping according to these indicators show that as the level of specialization and concentration of cows'

livestock increase, the main indicators, such as milk yield per one cow, the profitability of milk production and lowering of the cost price, are starting to improve. It has been established that the best relevant economic indicators are in economies, where the concentration of cows livestock on farms is more than 330 heads. During the analysis, it was found that the low level of animal productivity is the main reason for high cost and low profitability of milk production.

4. In order to ensure the safety of milk and dairy products production, it is necessary to accelerate the process of establishing management systems in the milk processing enterprises, which are built in accordance with international standards, in particular: ISO 9000 (quality management system); ISO 14000

(environmental management); ISO 22000 (HACCP) and application of the gerontological approach in production, which ensures consumer confidence and, accordingly, increases the competitiveness both on the domestic and foreign markets.

5. It is necessary to provide information support from the government authorities to domestic producers concerning the quality and safety of dairy products in order to adapt the industry to European requirements on hygiene and quality; raising the awareness of specialists responsible for quality control of milk and milk products in accordance with international requirements; promotion of international certification of domestic dairy processing enterprises; - providing governmental support to milk producers; view existing ones.

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