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## **Features of agriculture and their impact on the organization of accounting in agricultural enterprises.**

Agricultural production in comparison with the branches of the economy has a number of technological and other features. The most important of them is that the land here acts as an instrument of production. Proper and reasonable use of land is a prerequisite for rational farming.

The next main feature of agriculture is that the production process during which finished products are obtained is carried out under the influence of labor in some periods, and in others under the influence of the forces of nature, that is, under the influence of natural conditions, when this process is almost independent of human labor. The production process in this case continues, and the labor process is interrupted for more or less a long time, depending on the nature of this branch of agriculture.

These features of agriculture are taken into account when organizing production. The production process, for example, in field farming should be combined with the production processes in other sectors of crop production, animal husbandry, processing of products, which will ensure greater employment of workers and uniformity of the production process.

A feature of agriculture is also the relative duration of individual production processes, often reaching several years. Agricultural products are obtained either within a relatively short period of time, or once a year. In such cases, the period of receipt of products is determined by the time of harvesting or, for example, in animal husbandry, sheep shearing. This circumstance makes it necessary to calculate the cost of agricultural products once a year.

Agricultural production can be rationally constructed with a certain combination of industries, however, in conditions where maximum attention is paid to the leading industry or culture. This ensures the specialization of the agricultural

enterprise, contributing to the increase of its marketability. Along with the leading industry or culture, it is advisable, and in modern conditions it is simply necessary, to develop additional industries.

Speaking about the peculiarities of agricultural production, it should not be overlooked that, along with commercial products, products for domestic consumption are also produced, providing the needs of animal husbandry in concentrated, coarse, juicy and other feeds, and in raw materials for the operation of their own workshops for the production of meat, sausage products, bakery products.

Thus, a significant part of the costs of crop production in the future is transferred to the costs of animal husbandry or processing workshops, that is, to the cost of their products. This circumstance is reflected not only in the system of calculating the cost of milk, meat, bread and other products, but also in the methodology for evaluating the results of production activities.

In turn, with constant expanded reproduction, a significant part of livestock products in the form of reared young animals is transferred to the fixed assets of the enterprise, which also leads to a peculiar order of reflection in the accounting of such production operations.

All these features of agricultural production have a significant impact on the organization of accounting.

The specifics of the organization of accounting in agriculture are not taken into account in the Standard Accounting Chart of Accounts, because it is common to all sectors of the economy, therefore agricultural organizations must draw up a working chart of accounts.

#### Land accounting.

Land as a means of production is a necessary material prerequisite for the labor process, the main means of production in a number of sectors of the economy and primarily in agriculture, forestry, given by nature itself.

Since land is the main irreplaceable means of production in agriculture, it is important to ensure accurate accounting of land and investments. The land is subject

to assessment and is registered under account 121 "Land". 2 subaccounts are opened to account 121 "Earth":

- 121-1 "Land on property rights";
- 121-2 "Land on the rights of permanent land use".

A distinctive property of land in comparison with other means of labor is that the use value of land in economic circulation, with rational use, is not only not lost (fertility decreases), but, on the contrary, improves. In this regard, depreciation and depreciation on the land are not accrued.

Accounting of finished products.

Agricultural products obtained from the main production (crop production and animal husbandry), part remains for production needs, such as feed and seeds (the order of their accounting is shown above), part is intended for sale - the commercial part of agricultural products, part - the offspring remains for rearing.

The commodity part of finished products in agricultural enterprises is accounted for on account 221 "Finished products", to which the following subaccounts will have to be opened:

- 1 "Finished crop production";
- 2 "Finished products of animal husbandry";
- 3 "Finished products of industrial production".

Accounting of income and expenses from core activities.

Accounting of income from core activities is carried out on account 701 "Income from the sale of finished products (works, services)", to which the following subaccounts are opened:

1. "Income from the sale of crop production ";
2. "Income from the sale of livestock products ";
3. "Income from the sale of industrial products";
4. "Income from the sale of works and services".

Expenses for the sale of finished products, works and services are accounted for on account 801 "Cost of finished products (works, services) sold", to which the following sub-accounts should be opened:

1. "Cost of crop production sold";
2. "Cost of livestock products sold";
3. "Cost of industrial production sold";
- 4" "Cost of realized works and services“.

Accounting for the costs and output of agricultural production

To account for production costs, accounts 900 "Main production", 920 "Auxiliary production" are used.

The following subaccounts should be opened to account 900 "Main production":

1. "Crop production";
2. "Animal husbandry";
3. "Industrial production".

To account 920 "Auxiliary production" open sub-accounts by types of auxiliary production:

1. "Repair shops";
2. "Repair of buildings and structures";
3. "Machine and tractor park";
4. "Road transport";
5. "Energy production (farms)";
6. "Water supply";
- 7" "Horse-drawn transport";
- 8" "Other auxiliary productions".

General production (overhead) expenses are recorded on account 930 "Overhead", to which the following sub-accounts are opened:

1. "Overhead costs of the main production";
2. "Overhead costs of auxiliary production";
3. "Overhead costs of industrial production";
4. "Overhead costs for construction carried out by the farm" (with a large volume of construction production).