

**PROBLEMS OF PRODUCTION ACCOUNTING AND PROCESSING
AGRICULTURAL PRODUCTS IN THE CONDITIONS OF MARKET RELATIONS**

Abdullaev Abdurauf

Doctor of Economics, Professor, Andijan Engineering Institute. Uzbekistan

Abstract: *Strengthening the economic independence of the Republic of Uzbekistan, the formation of market relations require an increase in the efficiency of using the existing production capabilities of the national economy in general, agriculture in particular and its leading branch - crop production in particular. Therefore, the current situation in the agriculture of the republic requires the development of scientifically sound methods for choosing directions for the development of production intensification processes, taking into account regional, zonal, soil, natural and climatic features and new economic relations.*

Keywords: *account regional, economic relations, economic transformations.*

In this regard, it is important to note that the political and economic transformations taking place in the country, the transition to a market economy, necessitate a revision of approaches in determining the directions of agricultural development. The expanding sovereignty of the republic makes this task more and more real and consistent with the policy of economic development as a whole.

For many years, the directions of development of agriculture, the proportions between its individual branches were determined by the supply plans coming down from the center, which resulted in the republic's complete dependence on cotton monoculture, lopsided economic development, soil depletion and falling yields.

In the conditions of a gradual transition to a market economy and the development of new relationships with other sovereign states, completely new, primarily economic criteria for the profitability of the production of a product will operate. This approach in developing the directions of agricultural production development for the future dictates the need to proceed from the following main parameters:

- maximum provision of the return of each hectare of land;
- solving issues aimed at providing the population with food more fully;
- ensuring employment of the rural population;
- reducing water scarcity and finding ways to maximize returns per unit of irrigation water.

Taking into account these basic approaches, it is also necessary to keep in mind the long-term experience of the rural population, its specialization in the production of certain agricultural products, as well as the possibilities of harvesting, storage, processing and sale of grown products.

In recent years, these factors have become increasingly taken into account, in particular, a lot of economic work has been done to eliminate the imbalance, improving the structure of agricultural development. The accepted forecasts become more realistic. In the republic, the volume of cotton production in terms of raw materials has been reduced by almost 900 thousand tons. This made it

possible to reduce the area under cotton, which made it possible to end the monoculture of cotton, to intensify other crop-growing industries and, above all, grain growing, horticulture, vegetable growing, will significantly expand the household crops of rural residents of the republic.

So, the market economy opens up the most favorable opportunities for rational specialization of agriculture, since in its conditions enterprises themselves determine the structure of their production, dispose of the products produced and their own incomes. The winner in the market is the one who creates the highest quality products with the lowest production costs. This increases competition between commodity producers for the efficient use of available resources by concentrating them on the production of the most cost-effective product in these natural and economic conditions. The creation of processing enterprises at the place of agricultural production should also contribute to the deepening of specialization. This reduces production and sales costs, as well as product losses, which are prohibitively large in agriculture. In cotton growing during the harvesting period, these losses amount to an average of at least 20% annually.

However, cotton growing in Uzbekistan will continue to be the core of the national economic complex and play a leading role in the economy of the republic. Cotton in its importance for the industry and the national economy of the country is on a par with bread, coal and oil. More than 200 types of various products and products are produced from it. Of particular value are the best quality cotton fabrics, the highest grades of thread and others. 320-340 kg of fiber and 560-580 kg of seeds are produced from one ton of raw cotton. From this amount of fiber, 3500 m² of fabric is produced, and from seeds - 112 kg of oil, 10 kg of soap, 270 kg of cake, 17 kg of husk and 8 kg of lint.

From cotton farming, rural producers of the republic receive up to 70-75 percent of the total revenue of the public economy. Now almost 60% of the able-bodied rural population is employed in cotton growing. Three quarters of the main production assets are concentrated and functioning here.

Cotton growing in the republic is developing on the basis of intensification at an ever-increasing level. However, there have been no positive changes in the level of cotton production and the increase in the efficiency of the industry in recent years, as confirmed by the results of the analysis. But, nevertheless, in recent years, with the regularization of acreage for cotton crops, the process of intensification of cotton production in the Republic has relatively stabilized.

It should be noted that the average yield of cotton in the Republic of Uzbekistan is significantly lower than the yield in foreign cotton-producing countries. For example, this indicator for medium-fiber varieties, which reach 85% of cotton produced in the Republic of Uzbekistan, is 17.8 in Israel, and 15.0 c/ha in Australia. On the experimental plots of Israel, it reaches up to 20.0 c/ ha.

In order to restore the high competitiveness of Uzbek fiber, it is necessary to improve its quality, and replace varieties of low-quality fiber with high-quality varieties in production.

The quality of the fiber inherent in the genotype of the variety cannot improve at the subsequent stages of cotton production, therefore, the main task in cultivation is to preserve the natural properties of the fiber. Its solution largely depends on the culture of agriculture, improving the efficiency of reclamation works, the development of cotton-alfalfa crop rotations, the introduction of scientifically sound farming systems taking into account zonal conditions, rational use of water, land resources, and fertilizers.

Harvesting conditions, timely and high-quality defoliation, crop storage, and the mode of primary processing of raw cotton are of great importance in preserving the natural properties of the fiber. The creation of optimal conditions for the cultivation of cotton allows to significantly increase in the yield of the crop, and consequently, the yield of marketable products.

In order to achieve these goals, it is necessary to intensify activities aimed at identifying research works. Genetic breeding research is hindered by insufficient development of the theoretical foundations of breeding, poor knowledge of the source material for breeding in the genetic aspect, models of intensive varieties, their requirements for environmental conditions, the unpreparedness of new varieties for transfer to state variety testing, weak development of non-traditional methods of genetics -cotton breeding.

New methods in breeding, massively used in many foreign countries, in particular the introduction of individual genes into hereditary material belonging to other genera and species, allows purposefully changing the genetic apparatus of plants. So, in the USA, with the help of genetic engineering, cotton varieties resistant to various pests have been bred. Using growth regulators and other advanced techniques, scientists can act on the stressful effects of the environment and improve the quality, uniformity and yield of fiber. Research and development in the US cotton industry is aimed at increasing the yield of cotton and improving the quality of fiber.

In Israel, the main goals of scientific research in the field of cotton production were aimed at increasing yields and water use efficiency, which are complemented by such tasks as breeding new varieties of cotton with higher fiber quality, as well as fine-fiber cotton, pest control using integrated systems, the use of unconventional irrigation sources (sewage and underground salt water), weed control.

There are great opportunities in the Republic to increase the efficiency of cotton growing by improving soil fertility, developing proper crop rotations, and applying fertilizers. According to the Andijan cotton-growing experimental Station, 70% of arable land has a low humus content. The terms of autumn-winter works, thinning, watering and other works are violated. Losses during harvesting reach 20%.

In some farms, along with a decrease in the rate of production of raw cotton, indicators of the economic efficiency of cotton farming have also noticeably decreased, production costs and labor intensity of products have increased, and the profitability of production has decreased.

The level of economic efficiency of agricultural production is ultimately determined by the ratio of output and costs per unit area. From these positions, the problem of increasing output from 1 ha. irrigated land and reduction of production costs per unit of production will become acute in the coming years. This is due to increased international competition and further development of foreign trade. Meanwhile, due to low agricultural productivity and high costs, the economic situation of the Republic is alarming.

The annual output per person employed in agriculture is 35.5 thousand dollars in the USA, 3.2 thousand dollars in the Republic, i.e. 11 times less.

The real material consumption of agricultural products in the Republic of Uzbekistan is about twice as high as in other countries.



The analysis data confirm the trend of increasing production costs per unit area and products. It is characteristic of the entire agriculture of the Republic. It is important to emphasize two circumstances.

Firstly, the increase in investments per 1 hectare in agriculture does not always characterize an increase in production costs. It is in many cases caused by an increase in the intensity of the industry, the transition to more labor-intensive industries, an increase in the use of fertilizers and better seeds, and the acquisition of more productive and valuable animal breeds. With scientific intensification, the growth rate of production by 1 ha usually outstrips the growth rate of labor and material costs. But in the farms of the Republic, this condition is not maintained, because the process of additional investments is caused not only not so much by an increase in the intensity of cotton growing, but by other factors.

Secondly, the increase in investments per 1 hectare and the cost of a unit of production in value measurement do not yet indicate a real increase in costs, as it is often interpreted in the economic literature. Here, the role of price factors has become decisive, in particular, the multiple increases in prices for material and technical resources supplied by industry to agricultural enterprises. One can also express doubt about the reality of wage growth.

There is also an impact of price — a significant increase in retail prices for food and non-food products, as well as tariffs for various services for the population, for which wages and other funds of the rural population are spent. As a result, real wages are constantly decreasing, and the gap between nominal and real wages is increasing.

Material costs are also increasing, and the prices of material resources continue to increase. In these conditions, the nominal increase in costs cannot be considered as their real growth. Consequently, the lack of comparable prices for material and technical resources does not provide a correct assessment of the movement of the material intensity of products.

The question of the labor intensity of cotton production is clearer. Labor productivity in agriculture is growing very slowly. This is one of the main reasons for the high cost of raw cotton. In the US cotton industry, labor costs per hundredweight of products are 15-20 times less than in Uzbekistan.

The cost-based principle of management is especially strongly manifested in distributive relations, in the organization of remuneration. As a result of the above data analysis of more than 400 agricultural enterprises, it was found that higher-quality productive work is almost not encouraged. Equalization of payment prevails, which creates complete indifference to the progress and results of production. In the transition to the market, other distributive relations are necessary.

It should also be noted that recently the high growth rates of the able-bodied population in rural areas have significantly contributed to the aggravation of the problem of the use of labor resources, as a result of which the growth of labor productivity is restrained both in cotton growing and in agriculture as a whole. In connection with the transition to a market economy, the problem of employment of rural labor resources is becoming even more acute.

Thus, in connection with the transition to a market economy, the role, and importance of the cost-effective management mechanism will increase, therefore, finding ways and reserves to increase the production of high-quality cotton due to the effective use of available potential resources, cost

savings at all stages of cotton production, including processing, storage and sale, and achieving on this basis high-end results.

In the conditions of transition to a market economy, serious structural changes should occur in the agricultural sector of the Republic. First of all, it should be about the production of finished cotton products. In this regard, the development of the textile and clothing industry based on cotton is of urgent importance. The production of finished products that meet international standards in terms of quality parameters requires the production of high-quality fiber and, of course, high-quality raw materials. This requires the interconnection of the interests of farms, cotton gins, textile, and clothing enterprises along the technological chain. The manifestation of a common interest contributes to the improvement of agricultural techniques for growing cotton, the technology of transportation, storage, and processing of raw cotton, as well as the production of finished products from cotton fiber. This requires the reconstruction of existing textile and clothing enterprises and the construction of many new ones. This should be a priority direction for the development of the cotton complex of the republic and agriculture in general.

Cotton, as noted above, is grown because of fiber. In this regard, the entire process of production and processing of raw materials should be subordinated to improving the quality and increasing the production of fiber. At the same time, cotton-growing farms should strive to increase the yield of fiber per hectare of sown area, harvesters should preserve the natural qualities of fiber during storage, and cotton processing plants should produce a fiber with minimal technical defects.

To ensure the coordinated work of all units engaged in the production, procurement, processing, and marketing of cotton products, it is necessary to use market mechanisms for all types of services provided by cotton mills to farms, taking into account the specific conditions of procurement, processing, and shipment of finished products. On the ground, it is necessary to change the relationship between cotton-growing farms and cotton gins, create cotton agricultural firms, and free factories from the function of harvesting and selling cotton products, which will significantly increase the efficiency of the industry.

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