

**ORGANIZATIONAL AND METHODOLOGICAL BASES OF
ACCOUNTING THE COSTS OF ESTABLISHING VINEYARDS**

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Some organizational-methodical issues of the calculation of the costs of establishing vineyards in agricultural enterprises are studied, scientific conclusions on their accounting and inclusion in capital investments are formed, and recommendations and practical suggestions are given in this article.

Currently, to provide domestic and foreign markets with quality viticulture products, the further development of viticulture, which is considered one of the branches of the agro-industrial complex, is of great importance. Because this sector makes it possible to continuously meet the needs of the population in high-quality food, and industrial enterprises in raw materials. In addition, Uzbekistan is a country with a high potential for growing viticulture products.

During the last two years, 63 viticulture and winemaking clusters were established, and they planted vineyards on an area of 15,000 hectares.

1. 2.5 thousand hectares of fodder; 2. 7.5 thousand hectares of sultana (kishmish); 3. 5.0 thousand hectares are industrial vineyards.

In addition, a total of 500 billion UZS of investments were absorbed. As a result, 3759 to the creation of new jobs an opportunity was created. Within a short period of time, 57 100 tons of storage and processing capacities of viticulture products, including 50 000 tons of freezer warehouses, 20 000 tons of drying and 200 000 tons of viticulture products processing capacity were established by the established clusters, as well as export of products worth 250 million dollars. done.

In 2021-2022, drip irrigation was introduced in 25 000 hectares of dry areas with heavy water supply, and a total of 100 billion UZS of subsidies and 25 billion UZS of preferential loans were allocated from the state budget. In order to strengthen the raw

material base of industrial enterprises, in 2021-2022 new industrial variety plantations were established on a total area of 12 thousand hectares» [6].

In particular, the viticulture sector is faced with the development of high-yielding, early-ripening and sweet-tasting viticulture based on modern agro-technologies, and increasing the volume of production of exportable products in world markets, including the establishment of new vineyards and the reconstruction of low-yielding vineyards, the gradual cultivation of existing low-yielding vineyards. Tasks for increasing the volume of product production due to the transition to a step-by-step, intensive method are defined.

In the implementation of these tasks, along with the effective use of existing vineyards, it will be necessary to establish new vineyard plantations. The costs of establishing vineyards are included in capital expenditure costs in accounting, and improving the accounting of these costs ensures the efficient use of capital expenditure costs and the targeted use of funds. As a result of the conducted research, proposals and recommendations were formed on the improvement of cost accounting for the establishment of vineyard plantations.

In 2022, the final financial result of the main agricultural products of the plant growing industry in Samarkand region was as follows (Tab. 1.).

Table 1. The final financial result of the main products of crop production in agricultural enterprises of Samarkand region [7]

No	Name of districts	Total cultivated area, ha	Productivity, s/ha	Gross yield, tons.	Total cost, mln. UZS	Total income, mln. UZS	Profit, million UZS (+,-)
1	Grain	94 130	70.7	665 847	1 671 032	2 333 664	662 631
2	Cotton	72 951	35.4	258,098	1 829 336	2 276 798	447 462
3	Potatoes	14,086	213.7	301 005	803 861	1,095,086	291 225
4	Vegetable	34 156	295.6	1 009 489	2 276 704	3 234 276	957 572
5	Police	4 010	231.1	92 655	178 957	244 825	65,868
6	Oily	11 127	11.0	12 207	90,018	106,064	16,046
7	Legumes	2 084	21.0	4 383	33 984	49 448	15 464
8	Fruit	15,939	121.8	194 150	553 831	779,000	225 169
9	Grapes	24 756	155.2	384 297	1 048 362	1 478 630	430 268
TOTAL		273 239	x	x	8 486 085	11 597 791	3 111 706

The costs of establishment of vineyards are taken into account according to the cost elements under: material costs (minus the cost of recoverable costs); labor costs; single social tax; amortization of fixed assets; other expenses» [1] .

In the chart of accounts, expenses related to the establishment of vineyards are taken into account in the chart 0850 «Capital expenditures in land improvement». The costs associated with the establishment of vineyards are reflected in the accounting charts as follows (Tab. 2).

Table 2. Connection of schedules to reflect the costs of establishing Uzup plantations

No	Content of economic operation	Debit	Credit
1	The purchase of grape (vine) seedlings was reflected	4310	5110
2	It was reflected that the seedlings are taken into the farm	1090	6010
3	Advances paid in advance have been written off	6010	4310
7	Planted seedlings were excluded	0850	1090
8	The seedlings were fertilized	0850	1090
9	Workers were paid wages	0850	6710
10	was calculated for the calculated wage	0850	6520
11	The service of own transport was used for planting grape (vine) seedlings	0850	2310
12	The transport service of other organizations was used for planting grape seedlings	0850	6010
13	Depreciation was calculated on the basic tools used in planting grape (vine) seedlings and other works	0850	0200
14	At the end of the year, expenses were transferred to fixed assets	0180	0850

The expenses for the establishment of vineyards are summarized annually at the end of the year and transferred to the fixed assets. In this case, the costs are collected in the analytical scheme «Young trees» opened in the framework of the scheme 0180-»Perennial trees», in the time interval from this plantation to the harvest. In accordance with the regulations in force in our republic, when establishing vineyards, planted grape seedlings (vines) are transferred to the category of vineyards that will bear fruit after 3 years. Therefore, the costs of establishing vineyards are collected for 3 years in the «Young trees» analytical scheme. After 3 years, these costs are transferred to and plantation costs are then not counted as capital expenditure.

For example: the cost of establishing a 30-hectare vineyard in the cluster in 2019 was as follows by year: 2019 - 120 million UZS; 2020 - 65 million UZS; 2021 - 75 million UZS.

Total expenses for three years - 260 mln. UZS.

Table 3. These costs are reflected in the accounting charts with the following connection

No	Content of economic operation	Amount, mln. UZS	Debit	Credit
1	2019 vineyard establishment costs	120	0180 – «Perennial trees» chart «Young trees» analytical chart	0850 – «Capital expenditures in land improvement»
2	2020 vineyard establishment costs	65	0180 – «Perennial trees» chart «Young trees» analytical chart	0850 – «Capital expenditures in land improvement»
3	2021 vineyard establishment costs	75	0180 – «Perennial trees» chart «Young trees» analytical chart	0850 – «Capital expenditures in land improvement»
7	The vineyard was transferred to a production plantation	260	0180-«Perennial trees» sketch «Vine plantations» analytical sketch	0180- «Perennial trees» chart «Young trees» analytical chart

As can be seen from the above, the costs of establishing vineyards in agroclusters do not correspond to the content of scheme 0850- «Capital expenditure in land improvement». Because land improvement costs are taken into account in account 0850- «Capital expenditures in land improvement» the costs of land improvement of the enterprise, as well as the cost of entrance roads, car and other vehicle parking areas, walls and other types of landscaping. Capital expenditures of land, forest and water bodies and perennial plants are included in fixed assets, regardless of the completion of complex works, according to the amount of costs related to the areas accepted for use»[2].

Products received in the period before transfer of vineyards 0180-«Perennial trees» chart to «Vineyards» analytical chart are recorded in the income with debit 2810-«Finished products in the warehouse» chart, credit 9390 - «Other income of the main activity» chart.

Such a reflection is methodologically inappropriate, it is appropriate to record such economic operations as Debit 2810 - «Finished goods in the warehouse» chart, credit 0890 - «Other capital expenditures» chart.

In order to improve the calculation of the costs of establishing vineyards in agroclusters, we propose the following:

- to establish expenses according to cost elements and items;
- the value of the harvest from vineyards, which are not included in the fixed assets, to reduce the cost of this vineyard.

- to carry out the costs of establishing vineyards in the scheme 0890- «Other capital expenditures» and not in the scheme 0850-«Capital expenditures in land improvement». Because the expenses for the establishment of vineyards do not correspond to the contents of the scheme 0850- «Capital expenditure in land improvement».

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