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DEFINITION AND CLASSIFICATION OF PRODUCTION COSTS IN PIG HUSBANDRY

On the basis of theoretical studies, the article analyzes the main features of classification of pig breeding expenses. The author suggested group of costs according to the indications of classification in information system of management of pig husbandry.

It is fixed that in modern socio-economic conditions of the country food security strengthening in many aspects depends on rising of efficiency of agricultural production. The increase of production of agricultural products, including pig husbandry, increase of its competitiveness is affected by many economic and organizational factors that eventually are exposed to substantial changes according to both orientation, and the degree of influence on the basic processes. New ranges of production accommodation are formed, which differ according to goals, size, technology, processes of cooperation and integration. All this requires a scientific grounding of different aspects

of the problem of increasing pig breeding efficiency.

It is proved that nowadays, when in pig farms there is a tendency for stabilization of production and begins a broad introduction of collective forms of labor organization and its payment, given the decentralization of the part of management system, arises the need for classification of costs by responsibility centers, places of their origin, types of products, works, services. Here must be selected such types of expenses as accounting or responsibility centre expenses that form brigade (farm) prime cost, industrial that form the production cost, and economic (organization) that form full manufacturing cost. Self-supporting expenditures or expenditures of responsibility center represent expenses that are carried out by separate brigades, farms etc. and are controlled by labor collectives. Sectoral ones characterize expenses for the production of a particular type of product or group of products.