

SYSTEM OF EVALUATION OF ECONOMIC EFFICIENCY OF ENTERPRISES SPECIALIZED IN AGRICULTURE

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At present, comprehensive economic growth in the economic sciences is the main source of food security of the country in the production sectors, in particular, increasing the efficiency of agriculture. Therefore, it is important to make a comprehensive analysis of the current situation by systematically determining the economic efficiency of agricultural enterprises in the context of market relations. In this regard, the President of our country Sh.M.Mirziyoev said: In order to prevent such a situation, first of all, we need to widely introduce scientific achievements and innovations in the field [1], "he said.

The Ministry of Finance explained how the taxes paid by agricultural producers (farms) will change in 2020.

It was noted that from January 1, 2020, the single land tax was abolished, at the same time, agricultural producers were transferred to the payment of general taxes and turnover tax (if the annual turnover is less than 1 billion soums).

What was it like in 2019?

Single land tax (calculated on the basis of the normative value of agricultural crops in the amount of 0.95%);

Value added tax (from October 1, 2019).

What happened in 2020

Producers of agricultural products, regardless of the payment of general taxes or turnover tax:

Land tax (based on the normative value of agricultural crops. The tax rate is 0.95%. Non-taxable lands: legal entities for a period of five years from the month of introduction of the drip irrigation system in the part of the land plot on which drip irrigation is used;

newly developed lands for agricultural purposes, during the period of their development and within five years from the date of their development;

existing irrigated lands on which reclamation works are carried out, for a period of five years from the beginning of works;

newly occupied gardens, vineyards, and mulberry-growing lands, for a period of three years, regardless of whether they are used for planting agricultural crops between rows of trees.

Property tax (property tax on the balance sheet of agricultural enterprises for the cultivation and storage of agricultural products is not taxed);

Tax for the use of water resources (water resources used for washing of saline lands for agriculture are not taxed within the limits of salt washing norms approved by the competent authority in the field of water use and water consumption) [4].

Based on the above, it is important to improve the statistical study of economic efficiency, to develop a system of indicators that objectively reflects its level in modern economic conditions. Such processes force us to pay more attention to the financial condition and sustainability of enterprises in assessing economic efficiency. Therefore, the system we propose is not only based on the systems discussed in the economic literature, but is supplemented by some financial indicators, allowing for a more realistic assessment of economic efficiency.

The methodology for calculating system indicators describing the economic efficiency in the activities of agricultural enterprises, proposed by us, shows that many of them are highly interrelated. Therefore, there is an objective need to move to the presentation of aggregated source data, as the method that is fully compatible with the task is the main component method [2].

In summary, the system of economic efficiency assessment of agricultural enterprises proposed in this thesis is aimed at improving the financial and economic situation of agricultural enterprises by taking reasonable measures to increase their economic efficiency. So far, the classification of agricultural enterprises by a set of indicators has been based on expert assessments by leading experts in the field. The proposed

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method of multifaceted economic-statistical analysis allows to classify enterprises according to the system of indicators for processing statistical data. It also lays the groundwork for addressing the issue of choosing the scope and forms of financial support for the situation of agricultural producers. We must not forget that the current subsidy and subsidy mechanisms are arbitrary and do not ensure the rational use of allocated funds. In fact, the state artificially protects companies from complete bankruptcy.

List of used literature:

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