

## IMPROVE THE WAY OF ESTIMATING AGRICULTURAL LAND FOR THE MARKET

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Ukraine is one of the largest producers of agricultural products, due to the high supply of fertile land. Its land fund consists of lands with different functional uses. The land fund of our country makes almost 6 percent of the territory of Europe, of which 42,7 million hectares are agricultural land. In particular, agricultural land account for about 19 percent of Europe, including arable land almost 27 percent. The area of agricultural land per capital in Ukraine is the highest among European countries – 0,9 hectares, including 0,7 hectares of arable land. According to various estimates the total area of good soil in Ukraine is from 15,6 to 17,4 million hectares or about 8 percent of world reserves.

In connection with the implementation of land relation in Ukraine there we transformation that ordered the revision on agricultural land. The issue of land according to the conditions of formation of the landmarket acquisition become especially relevant given the need for users to obtain accurate and reliable information about the conditions, quality and assessment of land resources, the effectiveness of their use and more.

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In according anew object as part of non-current assets zelemnnye plots. Therefore the problem of land use has become especially relevant. After all the purpose of accounting for land resources is to obtain data on land necessary for external inventors and internal users in order to make management decisions aimed at ensuring the rational and efficient use of land.

But despite the small number of scientific studies on the methodology of assessment and according of agricultural land the analysis of these the theoretical support of this area of accounting and in the process of information and require further research and implementation.

Today there is no more responsible task for agrarian economist than to solve the problem of showing in the balance of all components of agricultural components of agricultural capital accounting for land rent and its distribution.

In developed countries most scholars view land reform as part of Ukraine's transition to civilized market relations in the economy. This can make it possible to form a transparent market for agricultural land that will help realize the constitutional rights of landowners and increase welfare.

Land is the main national wealth under special protection of the state. In agricultural land is the most important economic means without which the production process is impossible. If you organized the accounting of land of the enterprise must take into account the peculiarities of the land as an object of accounting.

Land in the agricultural sector functions both as an object and means of labour.

Therefore it cannot be used as a costless resource. According to the laws of Ukraine on accounting and financial reporting in Ukraine and on land valuation, land as an object of accounting must have a monetary and expert assessment the value and rights to use it must be reflected in accounting in order, to include land on the balance of agricultural it is necessary to clearly display information about these land plots and land relation. Today these is a problem to search the land and land relation and to improve the legal basic of this accounting.

But neither in international standards of accounting and reporting nor in the domestic standards, there isn't clear legal regulation of accounting purposes and right to use them to the balance of enterprise and organizations of Various forms of ownership. Therefore we share the opinions of economist about the need to develop and implement a national standard for land accounting which must take into account the specifics of agricultural production.

Despite the high soil qualities of the land are good for agricultural production and climatic conditions, the average cost of one hectare on land in Ukraine is one of the lowest in the world. Therefore, we think that it is necessary to reconsider and improve the way of estimating agricultural land for the market. Therefore, the improvement of accounting and effective decisions-making at all levels, including agricultural land, require that a separate group and the right to use them be included in the non-current asset.

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