

# THE BULLETIN

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## **REACTION FLAX VARIETIES FOR ABIOTIC TERMS AND HERBICIDES AT CULTIVATION ON THE AVERAGE PREDURALE SEEDS**

I.Sh. Fatykhov – Doctor of Agricultural Sciences, Professor

Ya.N. Sundukova – Post-graduate Student

E.V. Korepanova – Candidate of Agricultural Sciences, Associate Professor

Izhevsk State Agricultural Academy

Studied the influence of abiotic conditions and herbicides on yield formation of seed flax varieties in cultivation technology for seeds in the Middle Urals. The research results 2010-2012 years. showed that the varieties of flax Sunrise and Chickadee are relatively plastic, providing a relatively stable yield of seeds in different abiotic conditions.

**Key words:** flax; herbicides; yield; grade; abiotic conditions.

## **EFFECT OF HERBICIDES ON CHEMICAL ELEMENTS IN THE SEED FLAX VARIETIES THE AVERAGE PREDURALE**

Ya.N. Sundukova – post-graduate department of Plant;

I.Sh. Fatykhov – Professor, Department of Plant, professor, doctor of agricultural sciences;

E.V. Korepanova – Professor, Department of Plant, associate professor, candidate of agricultural sciences

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The results of studies of the chemical composition of seeds of different varieties of flax in the application of herbicides in the cultivation technology for seeds in the Middle Urals. The content of nitrogen, phosphorus and potassium varied by species, depending on the applied herbicides.

**Key words:** flax; nitrogen; phosphorus; potassium; herbicides.

## **RECEPTIONS CARE OF SOWINGS SUDAN GRASS**

S.I. Kokonov – Candidate of agricultural sciences, Assistant Professor

A.A. Nikitin – Student

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A result of research is installed processing efficiency sowing herbicides Sudan grass Chishminskaya rannaj against the background of reconsolidation. The increase productivity of green mass was 2,4 t/ha. This is more 10 % productivity against the background without reconsolidation.

**Key words:** sudan grass; receptions care of crops; yield; weed infestation.

### **THE CONTENT OF FAT AND OIL HARVEST GRADES OF FIBER FLAX**

M.P. Maslova – postgraduate student

V.N. Goreeva – Candidate of Agricultural Sciences, Assistant Professor

E.V. Korepanova – Candidate of Agricultural Sciences, Professor

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In article results of researches on studying the collection of samples of flax in 2011-2012 on the experimental field of the Izhevsk State Agricultural Academy. There are specimens with high fat content and led to the largest collection of oil.

**Key words:** flax; fat; oil collection; grade.

### **PRODUCTIVITY LINSEED VNIIMK 620 DEPENDING ON THE WAYS OF PLANTING AND SEEDING RATE**

V.N. Goreeva – Candidate of Agricultural Sciences, Assistant Professor

K.V. Koshkina – Post-graduated Student

E.V. Korepanova – Candidate of Agricultural Sciences, Assistant Professor

Izhevsk State Agricultural Academy

The studies carried out in 2012 on soddy-podzolic soil allowed to determine the best way of seeding and optimum norm of seeding of flax oil.

**Key words:** flax oil; variety VNIIMK 620; productivity; way of seeding; seeding rate; yield seeds; straw; structure yields.

### **COMPARISON OF THE EFFICIENCY OF MILK PRODUCTION IN THE ADVANCED ECONOMIES OF UDMURT REPUBLIC FOR FIVE YEARS**

A.O. Naumova – Post-graduate Student

S.N. Izhboldina – Doctor of Agricultural Sciences, Professor

Izhevsk State Agricultural Academy

Scientific research has been made among the leading farms of Udmurt Republic on a five years scale (2008-2012). Zootechnical and economical data were analyzed at leading farms of Udmurtias districts: Balezinskiy, Vavozhskiy, Igrinskiy, Malopurginskiy.

**Key words:** area; yield per cow; calf crop; the cost of one quintal of milk; the level of profitability.

### **WAYS OF DEVELOPMENT OF DAIRY CATTLE BREEDING IN RUSSIA**

S.A. Naumova – Post-Graduated Student

R.A. Alborov – Doctor of Economic Sciences, Professor

S.N. Izhboldina – Doctor of Agricultural Sciences, Professor

Izhevsk State Agricultural Academy

The article contains material on the stage of development of dairy cattle breeding, starting with the prerevolutionary period, in the USSR and, after 1991. There have been significant changes for the better to increase the productivity of dairy cows due to the genetic potential.

**Key words:** Russia; dairy; beef cattle; breed; yield; market development.

## **MAIN DIRECTIONS AND PROBLEMS SOCIAL AND ECONOMIC DEVELOPMENT AGRARIAN AND INDUSTRIAL COMPLEX**

E.V. Timoshkina – Candidate of Economic Sciences, Associate Professor

K. F. Berezkina – Candidate of Economic Sciences, Associate Professor

Izhevsk State Agricultural Academy

In article authors open specifics socially - economic development agrarian – an industrial complex, reveal the main risks of development of agriculture in social aspect. The material opening the directions of the state support of agrarian and industrial complex in the Udmurt Republic is presented in article.

**Key words:** risks socially – the economic sphere of development of agricultural production; the state support of agrarian and industrial complex.

## **OPENING NOTION TIME, QUALITY AND COST AS PARAMETER OF THE OBJECT OF THE STRATEGIC ACCOUNT**

G.F. Shurmina – Post-graduate Student

Izhevsk State Agricultural Academy

Time, quality and cost - a parameters of the object of the strategic account of Their change define the speaker of the operation and developments of the object of the strategic account. The Development to strategies - a creation to abstract reality by means of building of the models. Modeling object strategic account allows to take into account and analyse the characteristic, contents and the form of the object of the strategic account, with standpoint his(its) результативности and efficiency.

**Key words:** time; timeliness; the quality; the cost; the parameters; the object; the strategic account; the method; the production chart of the strategic account.

## **THE STRATEGIC ACCOUNT AS INFORMATION BASE OF STRATEGIC MANAGEMENT AGRICULTURES**

G.F. Shurmina – Post-graduate Student

Izhevsk State Agricultural Academy

The Agricultural branch as branch, providing food independence of the country, sharply needs for development of the information base for production governing and competitiveness. This requires the organizations of the strategic account - a process the most

complex and requiring from workman of management and account service of the qualitative knowledges and skills in the field of strategic account and management

**Key words:** the agricultural branch; the agricultural production; the strategic management account; the network structure; the information flows; quality management.

## **FORMATION OF ACCOUNTING INFORMATION ABOUT THE QUALITY OF AGRICULTURAL PRODUCTS**

I.A. Selezneva – associate professor of accounting, finance and audit

E.A. Shlyapnikova – associate professor of accounting, finance and audit

N.V. Seleznev – graduate

Izhevsk State Agricultural Academy

The quality of products is one of the most important criteria for efficiency. In the article the role of accounting and control as an effective means to improve the system of quality control.

**Key words:** dairy cattle; accounting; control; feed; product quality; application rates; production efficiency.

## **RATIONING OF COST AND THE USE OF RESOURCES FOR THE BUDGET MANAGEMENT PURPOSES IN PROCESS SYSTEMS FOR ENTERPRISES OF VEGETABLE GROWING**

I.P. Selezneva – Candidate of Economic Sciences, Associate Professor

E.G. Karabashena – Assistant Professor

Izhevsk State Agricultural Academy

The article discusses the main directions that should guide the standartization of costs and the use of resources for the budget management purposes in process systems for vegetable growing industry enterprises. These recommendations may be relevant for businesses and organizations in other sectors of economy.

**Key words:** budgeting; budget management; valuation costs; standard; business process; cost drivers; analysis of budgets; variance; software.

## **THE ORGANIZATION OF MANAGEMENT OF FINANCIAL RESULTS IN THE AGRICULTURAL ORGANIZATIONS**

E.A. Shlyapnikova – Candidate of Economic Sciences, Associate Professor

E.V. Zaharova – Candidate of Economic Sciences, Associate Professor

A.V. Vladimirova – Senior Lecturer

Izhevsk State Agricultural Academy

In article the basic principles of the organization of management by financial results in relation to agricultural economic subjects are specified.

**Key words:** management; financial results; principles of management of financial results.

## **VALUE OF PRODUCTION LEVERAGE IN MANAGEMENT OF FINANCIAL RESULTS**

P.V. Antonov – Candidate of Economic Sciences, Associate Professor  
O.O. Zlobina – Candidate of Economic Sciences, Associate Professor  
Izhevsk State Agricultural Academy

In article the main situations of manifestation of the mechanism of the production leverage are considered, allowing purposefully to operate a ratio of constants and variable expenses for increase of efficiency of production economic activity at various tendencies of an environment of the commodity market and a stage vital in article the main situations of manifestation of the mechanism of the production leverage, allowing purposefully to operate a ratio of constants and variable expenses for increase of efficiency of production economic activity at various tendencies of an environment of the commodity market and a stage of life cycle of the organization are considered.

**Key words:** production leverage; constants and variable expenses.

## **COMPLEX ASSESSMENT OF EFFICIENCY OF STRATEGY IN THE CONTROL SYSTEM OF BIOLOGICAL ASSETS AND RESULTS OF THEIR BIOTRANSFORMATION**

S.V. Bodrikova – Candidate of Economic Sciences, Associate Professor  
E.L. Mosunova – Candidate of Economic Sciences, Associate Professor  
E.V. Zaharova – Candidate of Economic Sciences, Associate Professor  
Izhevsk State Agricultural Academy

Questions of formation of strategy of management by biological assets and a complex assessment of efficiency of its realization in the agricultural organizations are considered.

**Key words:** strategy; strategic management; biological assets; complex assessment; relative indicators.

## **THE USE OF THE BINOMIAL MODEL IN THE EVALUATION OF INVESTMENT PROJECTS FOR THE UTILIZATION OF ASSOCIATED PETROLEUM GAS BY THE METHOD OF REAL OPTIONS**

N.A. Alekseeva – Doctor of Economic Sciences, Professor  
Izhevsk State Agricultural Academy  
A.V. Ibragimova – Leading economist of Public Corporation “BelkamNeft”

Describes how to use the binomial model in the evaluation of the project on utilization of associated petroleum gas real options method. Refined formula of calculation of probability in the binomial model. Recommended most effective projects for the utilization of associated petroleum gas at the small deposits with high and high oil viscosity, the presence of gas-caps.

**Key words:** binomial model; real option; efficiency; oil and gas deposit.

## **THE ANALYSIS OF GOVERNING ENTERPRISES IN THE SPHERE OF HOUSING IN THE UDMURT REPUBLIC AT 2008-2012**

N.A. Alekseeva – Doctor of Economic Sciences, Professor

Y.S. Zhuravlev – Post-graduate Student

Izhevsk State Agricultural Academy

Facts of property condition, liquidity, solvency, financial resistance of governing enterprises in the sphere of housing in the Udmurt Republic are presented.

**Key words:** property condition; liquidity; solvency; financial resistance; housing.

## **DEFINITION OF DIRECTIONS AND FACTORS WHICH INFLUENCE ON INTEGRATIVE EFFECTS IN MICROECONOMICS**

M.N. Artemyeva – Magister

N.A. Alekseeva – Doctor of Economic Sciences, Professor

Izhevsk State Agricultural Academy

Directions and factors which influence on integrative effects in microeconomics are systemized.

**Key words:** integration; factors; integrative effects.

## **PECULIARITIES OF CASH FLOW GOVERNING IN INTEGRATED AGRICULTURAL ENTERPRISES**

M.N. Artemyeva – Magister

N.A. Alekseeva – Doctor of Economic Sciences, Professor

Izhevsk State Agricultural Academy

Facts of cash flow structure modification in integrated agricultural enterprises are presented. The most perspective structure of operative and financial cash flow in milk holding is suggested.

**Key words:** integration; milk industry; cash flow.

## **THE ECONOMIC CASE FOR EFFICIENCY MILK SALES IN THE AGRICULTURAL ORGANIZATIONS OF THE UDMURT REPUBLIC**

J.A. Loginova – Post-graduate Student

Izhevsk State Agricultural Academy

The results of the final financial and economic activity of agricultural enterprises is largely determined by the volume and quality of products sold. In terms of agrarian reform all business entities are forced to engage in an objective analysis and study of the market and optimization of sales.



**Key words:** the agricultural branch; the agricultural production; milk production; system implementation.

## **ORGANIZATION OF FORMATION OF SIGNIFICANT ACCOUNTING POLICIES IN AGRICULTURAL ORGANIZATIONS**

O.V. Kotlyachkov – Candidate of Economic Sciences, Associate Professor

N.L. Denisova – Post-graduate Student

E.V. Menzorova – Post-graduate Student

Izhevsk State Agricultural Academy

Discusses the formation of accounting policy agricultural organizations. Currently topical issue of the formation of accounting policy agricultural consumer cooperatives – non-profit organizations, so consider some features of its formation in these regions.

**Key words:** accounting policies; accounting policies; the composition of the accounting policies.

## **RATIONALE FOR THE APPROACH TO THE COST OF SEPARATION AGRICULTURAL PRODUCTION IN THE APPLICATION OF INNOVATIVE TECHNOLOGIES**

O.V. Kotlyachkov – Candidate of Economic Sciences, Associate Professor

S.A. Kudryavtsev – Post -graduate Student

N.K. Kostenkova – Post -graduate Student

Izhevsk State Agricultural Academy

The article proposed and justified approach to accounting and control spending on agricultural production in the application of innovative technologies. The authors proved the necessity of accounting for and control the cost of production of agricultural products in the use of innovative technologies.

**Key words:** cost of production; the cost of the preparatory stage (stage technology research); the cost of implementing technology (promotional).

## **ASSESSMENT OF THE CURRENT STATE OF SECURITY AGRICULTURAL LABOUR RESOURCES**

S.M. Kontsevaya – Professor

O.P. Knyazeva – Assistant Professor

L.A. Bibanaeva – Graduate Department of Accounting, Finance and Audit

Izhevsk State Agricultural Academy

The article considers the problem of availability of labor resources themselves and their efficient use in agriculture.

**Key words:** labor; the number of employees; working time fund.

## **ASSESSMENT OF GROWTH RATES OF LABOUR PRODUCTIVITY AND ITS PAYMENT**

I.A. Selezneva – associate professor of accounting, finance and audit

E.A. Shliapnikova – associate professor of accounting, finance and audit

I.P. Selezneva – associate professor of accounting, finance and audit

L.A. Bibanaeva – undergraduate of academic department of accounting, finance and audit

Izhevsk State Agricultural Academy

In article regularities of advancing growth rates of labor productivity from its payment are considered.

**Key words:** productivity; compensation; labor productivity indicators; growth rates of compensation.

## **STAGES OF BREWING PROCESS AND THEIR RELATIONSHIP WITH SELECTION SYSTEM AND METHOD OF ACCOUNTING FOR COSTS OF PRODUCTION**

E.A. Shliapnikova – Candidate of Economic Sciences, Associate Professor

I. A. Selezneva – Candidate of Economic Sciences, Associate Professor

R. A. Shliapnikov – Student

Izhevsk State Agricultural Academy

Main process steps and their interrelation with choosing system and method accounting of expenses are considered in article.

**Key words:** stages of the production technology of beer; system of the accounting of expenses for production; semi-finished product; stage-by-stage method of the accounting of expenses for production; non-semi-finished version of the summary accounting of expenses for production.

## **THE ECONOMIC CASE OF DAIRY CATTLE**

I.I. Bazhenova – Student

N.A. Belyaeva – Candidate of Economic Sciences, Assistant Professor

Izhevsk State Agricultural Academy

The most important task of agriculture is to ensure food security. That level of economic efficiency of agricultural production determines the degree of availability of food products and processing plants - raw materials. Along with the stabilization of the number of cows, forage base, creating a comfortable environment and feeding, there is a need accelerated increase in productivity of cows through better breeding.

**Key words:** efficiency of agricultural production, productivity of cows breeding base; antimastitis event.



## **JOINING WTO: SWINE BREEDING IS THE MOST VULNERABLE BRANCH OF UDMURTIA ANIMAL HUSBANDRY**

S.V. Bodrikova – Candidate of Economics Sciences, Senior Lecturer  
A.E. Soboleva – Student  
Izhevsk State Agricultural Academy

What is the price of an entrance ticket to WTO? Nowadays some branches are extremely needed in state support. Bright example is the situation with swine breeding in Udmurtia. Statistics shows, that it is necessary to begin solving problems in swine breeding seriously.

**Key words:** world trade organization; animal husbandry; swine breeding; tax; import; pork; mixed fodder.

## **ADVANTAGES OF THE INTRODUCTION OF JIT SYSTEM THROUGH THE MARGIN ANALYSIS**

S.V. Bodrikova – Candidate of Economics Sciences, Senior Lecturer  
E.A. Pozdeeva – Student  
Izhevsk State Agricultural Academy

The article deals with the way of an advantages of the introduction of J I T system. Advantages of JIT system are pointed out during margin analysis.

**Key words:** introduction; logistics; JIT system; production costs; margin analysis; efficiency.

## **THE WAYS OF OPTIMIZATION OF PROFIT TAX FOR EXAMPLE LLC FUNDER-UVA**

S.V. Bodrikova – Candidate of Economics Sciences, Senior Lecturer  
A.I. Zaripova – Student  
Izhevsk State Agricultural Academy

The article deals with the need of optimization of a profit tax by means of use accumulation of reserve on doubtful debt and using different kind of accrual of depreciation. The ways of optimization are considered on real figures, economic effect of introduction is calculated

**Key words:** the profit tax; accumulation of reserve on doubtful debt; using different kind of accrual of depreciation; efficiency.

## **REGISTRATION AND ANALYTICAL ENSURING RISK MANAGEMENT IN PLANT GROWING BRANCH**

S.V. Bodrikova – Candidate of Economics Sciences, Senior Lecturer  
E.A. Vershinina – Student  
Izhevsk State Agricultural Academy

For successful activity of the organization it is necessary to create an effective control system of risks as further given information will be used for the development of strategy of development directed on achievement of goals.

**Key words:** development; classification; risk management; efficiency.

## **INFLUENCE OF LONG-TERM EFFECT OF LIME ON THE YIELD OF ANNUAL GRASSES**

E.A. Morozova – Student

A.N. Isupov – Candidate of Agricultural Sciences, Associate Professor

Izhevsk State Agricultural Academy

Doses of lime differently influence on the agrochemical indices of sod-podzolic soil, from which the yield of the first year of herbs changed proportional to doses of lime.

**Key words:** the dose of lime; yield; annual grasses.

## **EFFECT OF COMPLEX COMPOUNDS OF TRACE ELEMENTS ON YIELD AND QUALITY OF TOMATO FRUITS**

V.S. Urakova – student

E.V. Sokolova – Candidate of Agricultural Sciences , Associate Professor

V.V. Sentemov – Candidate of Chemical Science, Professor

Izhevsk State Agricultural Academy

The influence of processing complexes of tomato hybrids for yield and fruit quality.

**Key words:** complex compounds; minerals; vegetable plants; tomato.

## **THE IMPACT OF SORTS ON THE PRODUCTIVITY AND QUALITY OF FRUITS TOMATO**

M.A .Lebedeva – Student

T.N. Tutova – Associate Professor

Izhevsk State Agricultural Academy

The results of the study of tomato's varieties in the greenhouse are given in the article. We got the best results of yield and fruit quality in the varieties F1 Tamala and F1Jeronimo.

**Key words:** tomato; protected ground; hybrids; indeterminate.