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INFORMATION AND ANALYTICAL SUPPORT OF ECONOMIC ASSESSMENT OF FARM ANIMALS (ON THE EXAMPLE OF NUMBER OF PIGS)

The study aims to systematize the existing theoretical and methodological approaches and practical recommendations for the formation of information and analytical support for the economic evaluation of pigs.

To achieve this goal the following tasks are fulfilled:

- Described the existing theoretical and methodological approaches to the economic evaluation of pigs;
- Formed the direction of formation of information-analytical ensure economic evaluation of pigs;
- Defined legal framework of economic evaluation of pigs;
- Revealed peculiarities of formation of information and analytical support for the economic evaluation of pigs.

The article discusses the theoretical and methodological provisions for the definition and development of information and analytical support for the economic evaluation of farm animals, taking into account the peculiarities of the pig-breeding industry. It is established that there are different approaches to the definition of information and analytical support for the economic evaluation of farm animals (for example, pigs).

To estimate the number of pigs can be used comparative, cost and income methods. The comparative method is used when there is enough information in the current market.

The essence of the cost plus method is the fact that the value of biological assets can not be less than the costs necessary for their recovery during the reporting period.

The income approach for assessing the pigs is used on the basis of possible future income derived from the sale or change in the productivity of pigs. On the basis of this method a pricing in the area of pig-breeding is carried out.

In international practice, assessment of biological assets mainly carried at fair value, which, in principle, is due to the existing standards.

Regulatory framework is of particular importance for the formation of information and analytical support for the economic evaluation of pigs. It defines the relevant laws, regulations, instructions, and standards.

At the result of research analysis of the theoretical and methodological approaches is carried out that allows considering the information and analytical support for the economic evaluation of pigs as a multi-level system consisting of the regulatory, financial, analytical, functional and management subsystems that allow complex to form a flow of information to make informed management decisions based on quantitative and qualitative characteristics of the pig-breeding industry.