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## **ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF THE ANALYSIS OF PRODUCTION AVAILABILITY, MOVEMENT AND THE MILK COST PRICE**

**Introduction.** In the economic analysis of production economy and the cost of milk in economies and enterprises, it is necessary to correctly identify a system of interconnected indicators, which should objectively reflect its level. The dairy is one of the leading in food industry and forms a rather attractive market. This is due to the fact that dairy products occupy an important place in consumption.

The article deals with the organizational and methodological aspects of the analysis of the availability and movement of production and the cost of milk.

**Results.** The consistent and dynamic development of the modern country is impossible without society's clear understanding of the role and importance of agriculture as the main field of social labor and as the main source of meeting human needs. Governmental economic and agricultural policy must guarantee the country's food supply security, increasing the productivity of agricultural production, equalize peasants' incomes to the average level in the country, etc.

Development under market economy conditions requires manufacturers to have the

knowledge and skills to manage in the direction of searching and applying means and methods of improving the productivity and efficiency in order for them to adequate to the current realities.

**Conclusions.** As the result of the conducted research of the organization of the analysis of cost and production of cattle breeding products, the following conclusions were made: The solution of the problems facing the analysis of the cost and production of cattle breeding products, primarily depends on the extent to which objects of cost accounting are defined. Since cattle breeding units have differences in the technology of production and in composition of consumed raw materials and produce various types of products, then for a more objective calculation of its cost and further determination of production efficiency, it is reasonable to keep a record of expenses not in general on the production unit but also on production costs of certain types of products. Accounting and analysis for production (unit) in general can be carried out only if it produces one type of product.

**Keywords:** *account of products of stock-raising, biological assets, estimation of agricultural produce, dynamics of milk production, milk production cost.*

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