

**FARMS IN THE CONDITIONS OF THE DIGITAL ECONOMY
DIRECTIONS FOR OPTIMIZING COSTS**

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Annotation. Agriculture is important not only for providing the population of the country with food products, but also as a source of raw materials to industrial enterprises, as well as increasing foreign exchange revenue to the budget, an important consumer for sectors of the economy. A special place in the history of human development is occupied by social production, including commodity-money relations. This process is carried out in different countries of the world in a specific, appropriate way. The market relations, which are being formed and developed in Uzbekistan in stages, are carried out taking into account the level of development, customs, cultural and cultural heritage, mentality, etc. of the country.

As a result of the reforms carried out in the agrarian sector of the economy of the Republic of Uzbekistan, farms, agroclusters have become the main producers of agricultural products. The correct Organization of the effective use of production costs in increasing the economic efficiency of the production of products on farms in the conditions of a digital economy is one of the main pressing problems of today

Key word: Agriculture, digital economy, efficiency, production costs, optimization, investment, steady growth.

Introduction. One of the most important sectors of the economy of the Republic of Uzbekistan is agriculture. It serves, above all, to meet the population's demand for food. According to preliminary data, the GDP of the Republic of Uzbekistan in January - December 2022 amounted to 888,341.7 billion at current prices. sum and grew by 5.7% compared to the corresponding period of 2021. Including the growth of rural, forest and Fisheries was 3.6% and the positive contribution to GDP growth was 0.9 f.p.ni organized. The volume of net taxes on products has decreased by 0.8%, and its negative contribution to GDP growth is -0.1 f.p.ni organized.

In January-December 2022, the volume of rural, forest and fishing products(services) amounted to 364,522.8 billion. sum, or 103.6% compared to the corresponding period of 2021, including services provided in agriculture and livestock, hunting and in these areas – 352,137.8 billion. sum (103.6%), in forestry – 9,223.0 crore. sum (102.3%), in fisheries – 3,162.0 crore. sum (101.9%).

An increase in the volume of agricultural, forest and fishing products(services) is mainly due to an increase in the volume of production of agricultural products (3.6%).

The increase in agricultural products in all categories of farms is explained by an increase in meat-3.4%, milk – 3.2%, eggs – 4.4%, cereals – 4.7%, potatoes – 4.7%, polyz – 5.9%, fruits and berries – 4.6%, grapes – 3.9% and caught fish – 3.2%.

Analysis of economic categories shows that 62.2% of the total volume of agricultural products corresponds to the contribution of peasant (personal assistant) farms, 31.4% - farms, 6.4% - farms carrying out agricultural activities.

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As a result of the reforms carried out in the agrarian sector of the economy of the Republic of Uzbekistan, farms, agroclusters have become the main producers of agricultural products. The correct Organization of the effective use of production costs in increasing the economic efficiency of the production of products on farms in the conditions of a digital economy is one of the main pressing problems of today.

This is primarily due to the fact that agricultural products are growing slowly in relation to the production costs of harid prices, and the widespread use of manual labor leads to a slow increase in productivity. Taking into account these circumstances, today it is considered one of the problems of optimizing the cost of agricultural products based on the organization of the effective use of production costs on farms.

LITERATURE ANALYSIS AND METHODS.

Directions for optimizing costs on the farm E. Egamberdiyev, Ibragimov, A.T Rakhimov M.Y, X.I.Akhmadzhanov, A.V.Vahobov, N.From theoretical to study by the pardabekovas. In addition N. Nurmatov, R.X Ergashev, Sh. Sh.Shodmonov, U.V. In the scientific work of govurov and others, the practical aspects of this issue are widely covered.

Discussion. In the following years, certain works are carried out on the reform of the country's agricultural economy, in particular on improving the public administration system in the field, the widespread introduction of market relations, strengthening the legal basis of relations between agricultural products, processing and selling entities, attracting investments in the field, introducing resource technologies and providing agricultural products manufacturers with modern techniques.

At the same time, the unavailability of a long-term strategy for the development of Agriculture prevents the effective use of land and Water Resources, the widespread

involvement of investments in the industry, the high income of manufacturers and the increase in the competitiveness of products.

In order to diversify production, improve land and water relations, create a favorable agribusiness environment and a high value-added chain, support the development of cooperative relations, widely introduce market mechanisms, information and communication technologies into the industry, as well as effectively use the achievements of Science and increase human resources, on October 23, 2019, the decree PF-5853 was adopted "on approval of the strategy of agricultural development of the Republic of Uzbekistan for 2020-2030.

Based on this decree, the development of the "strategy for the development of Agriculture of the Republic of Uzbekistan for 2020-2030" is the reason for the solution of a number of problems in the industry.

Including

- development and implementation of the state policy of food safety, which provides for ensuring the safety of food products and improving the consumer diet, the production of the required amount of food;
- wide introduction of market principles in the procurement and sale of agricultural products, development of quality control infrastructure, promotion of exports, creation of a favorable agribusiness environment and value-added chain, which implies competitive, high value-added agriculture and food goods production in target international markets;
- introduction of mechanisms to reduce public participation and increase investment attractiveness in the field, which involves increasing the flow of private investment capital in order to modernize, diversify and support sustainable growth of the agricultural and food sector of the OECD;
- improving the system of rational use of Natural Resources and Environmental Protection, which implies the rational use of land and Water Resources, forest resources;
- development of modern systems of Management, which provides for the restructuring and further development of the structure of public administration in agriculture.;
- energy efficiency and gradual redistribution of government spending by developing network programs aimed at improving labor productivity on farms, improving the quality of products, creating high added value;
- development of a system of Science, Education, Information and consulting services, which provides for the application of effective forms of knowledge and data distribution integrated with the production of R & D, educational and consulting services in agriculture;

- implementation of programs for the development of rural areas, which provides for the promotion of balanced and sustainable development of rural areas;
- through the extensive introduction of modern information technologies, Edi expanded the possibility of creating a transparent system of network statistics, which provides for the introduction of reliable methods of collecting, analyzing and disseminating statistical data.

In this matter, a special place is occupied by the gradual optimization of the cost of products, the main of which is to increase the yield and improve the quality of products produced on the alabatta network.

Economic relations such as the existing imbalance between the purchase prices of industrial products used today in the cultivation of agricultural products and the purchase prices of agricultural products, the fact that economic efficiency in farms is not at the level of today's demand, and the relative passivity of the material interest of agricultural producers on the basis of which The development of the value added chain is an important factor in ensuring agricultural competitiveness.

The high costs of delivering products from the field to the final consumer, i.e. Assembly, transportation, storage, processing, packaging and certification, reduce the profits received by agricultural producers.

The low level of development of the food industry is limiting the possibility of increasing the volume of production of products with high added value. To attract investments in infrastructure development, it is required to take measures aimed at developing advanced financial markets, a favorable business environment, as well as supporting manufacturers and developing production and sales chains.

In peasant farms that produce the bulk of exported fruits and vegetables, the limited availability of processing and packaging of products is leading to significant losses. Also, seasonal sharp changes in prices and instability of market conditions negatively affect their activities. In recent years, investments are being directed by small manufacturers for modern warehouses and processing equipment at the expense of various financial resources, including loans from international financial institutions. Nevertheless, they remain separate from processing enterprises and exporting organizations.

Since the effective mechanisms for the unification of small agricultural producers are not fully formed, their activities remain scattered. This is hindering the achievement of higher economic performance as well as limiting the possibility of merging into value-added chains. It should be noted that the share of cooperatives in the markets of developed countries (European Union, USA, Canada) exceeds 40%, and this direction is just developing in Uzbekistan. There is a shortage of equipment for phytosanitary control of fruit and vegetable products in laboratories, wholesale markets and logistics centers, as well as Customs and border settlements that meet international standards

and quality requirements.

This in turn prevents the increase in the volume of products grown and sold, the increase in value added, the diversification of export geography and types of products. By ensuring compliance of the national legal base of sanitary and phytosanitary control with the requirements of the World Trade Organization and the standards of target foreign markets, it is necessary to ensure the safety and quality of Agriculture and food products.

In addition, there is insufficient development of cooperative relations between peasant farms with a share of more than 70% in the gross agricultural product and tomorqa landowners with preparatory, processing and exporter enterprises.

The main goal of this priority is to increase the export potential of the agrarian sector, increase the volume of value-added products, wide implementation of the system of certification of products based on international standards and the development of cooperative relations.

Results. Currently, the share of state spending on agriculture in GDP (1.68 percent) is almost three times higher than that of non-economic cooperation and development organization (IHT) (0.62 percent), middle-level income states, and ten times higher than that of IHT member countries (0.17).

Nevertheless, efficiency and competitiveness in agriculture and the income of producers remain relatively low.

The bulk of the public funding for the sector is directly spent on irrigation (63 percent) and is mainly focused on supporting the cultivation of cotton and corn. A large part of the budget funds will be used to cover the electricity of pumping stations, as a result of which the costs of operating and maintaining existing irrigation and drainage systems, their development and modernization are not fully covered.

Currently, a large part of the support for General Services is reflected in the state budget as the “other” cost item, as evidenced by the lack of strategic planning of public spending in the industry. There is no link between international financial and credit programs (over US \$ 3.5 billion) and the state's major investment programs or strategic planning processes to support the industry in the budget system.

Conclusion. To achieve the above goals, the following tasks were set:

- to increase the volume of funds allocated for research and experimental design work and distribution system of agricultural knowledge, information and consulting services by revising the distribution of costs for agricultural financing;
- development of recommendations for the full audit of the activities of all non-budgetary funds associated with the agricultural and food sector and the provision of services provided to the private sector;

- implementation of programs to expand the possibilities of using International Technical Support Funds in order to effectively implement mid - term budget programs;
- in the field of Agriculture, an in-depth analysis of the taxation system and the development of specific measures to reduce the tax burden on producers of agricultural products.

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