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THE IMPORTANCE OF FORECASTING IN THE ACCOUNTING OF AGRICULTURAL LAND

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ABSTRACT

This article provides an overview of the current state of agricultural land, which is the main source of food production, as well as its current performance over the past years. The importance of forecasting in determining the expected outcomes and their negative or positive dynamics was studied.

KEYWORDS: *Agricultural Lands, Land Accounting, Land Fund, Land Fund Categories, Land Types, Change Indicators, Forecasting.*

INTRODUCTION

We know that agricultural land is the main source of food production. These lands did not serve as one of the foundations of socio-economic indicators in the life of the country and a source of well-being in society. Therefore, one of the important conditions is to keep a complete inventory of these lands and provide forecasts and long-term plans in this regard. In this regard, a number of socio-economic reforms are being carried out in our country. In particular, the Presidential Decree No. 6061 of September 7, 2013 "On measures to radically improve the system of land accounting and state cadastre" is a clear example of this.

As of January 1, 2020, agricultural lands, which are the first component of the land fund of the country, amount to 20,761.6 thousand hectares of the total land fund of the republic. This is 46.25% in percentage terms. This is almost half of the country's land fund. Agricultural lands occupy the largest share of the country's land fund compared to other categories, but also differ in the accounting process, ie agricultural lands are calculated in terms of quantity and quality.Quality indicators are of great importance for agricultural lands, especially for irrigated lands, and therefore irrigated lands and lands of special value are subject to the relevant decisions of the Cabinet of Ministers. However, unfortunately, according to the results of this year's reports

alone, about 50,000 cases of unauthorized occupation of 11,200 hectares of land, as well as 3,200 illegal houses were built, 99% of these are irrigated fertile agricultural lands. It is also clear from the above-mentioned problems that in our country for several years there have been systemic problems in land management. Such cases, sadly, have also occurred in a number of districts. It was clear that in 66 districts there are 150 thousand additional agricultural lands, of which 28 thousand hectares of irrigated arable land are not included in the calculations. In addition, a total of 113 districts are losing large reserves due to the lack of systematic accurate accounting of land fund categories and types.

The role of forecasting and planning in the emergence of the above-mentioned problems and their elimination, as well as the establishment of a complete and accurate accounting of agricultural land, is invaluableIf we look at the example of OrtaChirchik district of Tashkent region, the total land area in this district is 48793 thousand hectares.

Comparative indicators of the land fund of OrtaChirchik district (total lands, arable lands, gray lands)

TABLE 1

Lands in the area	2016	2017	2018	2020
total lands	51919	51919	48793	48793
including irrigated lands	35224	35222	33116	33059
arable lands	29963	29961	28662	28353
including irrigated lands	29058	29056	27757	27448
gray lands	-	-	-	-

Comparing the indicators in Table 1 above, we can see that there are differences in the total irrigated area of arable land in the Middle Chirchik district, in irrigated arable land, including irrigated arable land. To be more precise, these differences are growing in the dynamics of decline in these areas.

Based on the current state of the land fund categories, if we forecast for the next four years, we can see the following results:as well as

Forecast of comparative indicators of the land fund of OrtaChirchik district for the next four years (total lands, arable lands, gray lands)

TABLE 2

Lands in the area	2021	2022	2023	2024
total lands	51919	51919	48793	48793
including irrigated lands	33057	33055	33000	32950
arable lands	28351	28349	28240	28200
including irrigated lands	27448	27446	27346	27340
gray lands	-	-	-	-

From the approximate forecasts in this table, we can see that when analyzing the average four-year data, the average area of arable land for the next four years, total land, as well as irrigated land, is 200 hectares. the loss of nearby lands is taking place. This means that if such losses continue, there will be a sharp decline in agricultural land, which will lead to a decrease in food production by several thousand tons per year, and 50-60 percent of the labor force. 'leads to murder. Therefore, we can say that the protection of the country's land fund remains a topical issue related to the application of forecasting in land accounting, and reveals the importance of forecasting and planning.

In conclusion, it can be said that agricultural land is not only a major part of the country's land fund, but also the basis of the state's socio-economic well-being. By using forecasting and planning in accounting for these lands, we can achieve the following results:

- Systematic organization of land accounting;

- Timely identification of deficiencies in land accounting;

- Regular monitoring of existing differences;

- Analysis of changes;

- Develop recommendations for the surveyed land accounts and link them with the forecasting and planning of the prospective land accounts for the next decades.

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