The results of economic efficiency calculations concerning the implementation of ultrasonic device for salting fish into practical activities of processing industry, as well as the sequence of the evaluation of economic efficiency of the implementation of technical measures with the use of comparative effectiveness indicators are presented in the article.

Theoretical and applied research concerning the efficiency of production and investment are mostly methodologically oriented, or illuminate the ways of solving specific problems defined by researchers. However, in many cases, the expediency and effectiveness of the implementation of certain means of production are not the solutions requiring special studies and calculations, due to their specific manifestations in the activity of enterprises, and expansion of practical recommendations for the improvement of their operation efficiency.

The purpose of the article is to substantiate the sequence of estimating economic efficiency of the ultrasonic device for salting fish and payments settlement that will provide the managers of food industry and catering, investors and other stakeholders with the information necessary for making decisions on the expediency of using newly developed equipment in practice.

Basic and new devices are compared on the grounds of the following factors: the price of the device, an integral indicator of technical level, efficiency, service life, annual operating costs.

The calculations suggest the conclusions on feasibility of the manufacture and implementation into practice of apparatus for salting fish with the use of ultrasonic treatment. A new device compared to the basic has significant advantages, namely higher technical level and lower price. This indicates a high level of competitiveness of the developed device for enterprises engaged in the production of equipment for the manufacture of food products.

Use of the new device will allow processing enterprises to receive additional profit of 23.8 thousand hryvnas per year.

Keywords: efficiency, cost-effectiveness, performance indicators, indicators of absolute efficiency, comparative effectiveness indicators.