EFFICIENCY OF MANUFACTURING DESSERT PRODUCE WITH THE USE OF UV-DERIVATIVES OF DAIRY RAW MATERIAL

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The theoretical approaches to evaluating efficiency of introducing new produce are generalized. One of the prerequisites for implementing scientific development is the evaluation of its effectiveness that largely depends on the object of evaluation (research, design and engineering development, produce, engineering process), the type of effect (economic, organizational and managerial, marketing, social, ecological), approach to the efficiency evaluating (resource, cost).

The result of the research work is the achievement of a specific effect, the main of which is scientific, technical, economic and social ones. Characteristics of these effects are presented. The conclusion on the scientific, technical and social effect is based on the system of weighted scores, and the conclusion on the economic effect is based on the information concerning acceleration of profit and ratio of incoming and outgoing cash flow from the implementing research development.

The sequence of calculations for evaluating economic efficiency of implementing the scientific development by the criteria of produce profitability, recoupment of the project is presented.

The efficiency of manufacturing dessert produce with the use of UV-derivatives of dairy raw material is substantiated. The economic expediency of implementation in production improved technologies of dessert produce manufacturing is substantiated by comparing selling prices of new products and control product which is manufactured by the traditional technology. The cost method which involves determining the price based on the production cost was used when calculating the price of new products.

The existing recommendations as to formation of production costs in the industry as well as the data concerning the structure of current expenses and profitability at the enterprises manufacturing dessert produce were taken into account while pricing. For evaluating investment attractiveness of introduction in manufacturing the results of scientific research the output of dairy desserts was assumed at 500 kg/shift. Investments for the project implementation were accepted at 536,000 UAH. Indices of economic efficiency of investments in the manufacturing dessert produce with the use of UV – derivatives of dairy raw material prove a high commercial potential of the developments. The additional profit will be 79.45...86.33 UAH per 100 kg of finished product taking into consideration the chosen pricing policy of an enterprise. Calculations prove a high level of investment attractiveness of implementing the developed technology into practice.

Keywords: scientific project, economic efficiency, profitability, investment project, dessert produce