

чески безопасные и экономически выгодные методы ведения сельского хозяйства); regenerative agriculture – регенеративное сельское хозяйство (способы декарбонизации продовольственной системы и повышение устойчивости сельского хозяйства к климатическим изменениям).

На занятиях по иностранному языку студенты знакомятся с новыми понятиями через предлагаемые тексты и систему упражнений, чтобы не только понять, но и запомнить, как они используются в каждой из отраслей сельского хозяйства, поскольку словесное обозначение может различаться в зависимости от сферы его применения. Для выбора правильного эквивалента, дополнительным фактором, который облегчит понимание данных терминов-словосочетаний, служит расширенный контекст (1, 289).

Таким образом, использование потенциала иностранного языка в современных условиях является источником получения профессиональных знаний, передового опыта и стимулирует интерес к избранной специальности.

Щербинина Е. М. Проблемы лексической номинаций словарных единиц.

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FARM MACHINERY OPERATING COSTS

Machinery and equipment are major cost items in farm businesses.

Machinery operating costs are often more than half of total crop production costs for producers and substantially affect farm profitability. Machinery costs enter farm management in three areas:

- 1) minimizing costs of production,
- 2) selecting the profit-maximizing crop mix, and
- 3) considering structural or technological changes, such as farm expansion or contraction, or alternative tillage systems.

Minimizing the machinery portion of production costs requires routine assessment of the benefits and costs associated with owning, leasing, or renting machinery. It is necessary to take into account calculating and analyzing the various components of a machine's expected annual costs: repairs and maintenance; gas, fuel, and oil; operating labor; insurance and taxes; depreciation; and opportunity cost on funds used.

For crop enterprise selection, machinery costs must be assigned to specific crops or crop sequences. Because producers can identify each machine and the number of its operations associated with a crop, a framework for calculating a machine's expected costs can assist in developing crop-specific machinery costs.

Machinery costs are especially important when considering structural or technological changes. For example, recently acquired rented land, requiring additional machinery, may be unavailable in the future. An experiment in no-till farming, requiring less machinery, may turn out to be unprofitable. In such cases, inherent risks may cause a producer to make the change while retaining the pre-existing machinery line. Understanding how machinery costs are affected by intensity of machine use is crucial to such decisions. Thus, methods for analyzing machinery costs should be detailed enough to deal with such issues.

Machinery investment analysis is more complex than dealing with annual cash inputs, such as seed or fertilizer, because benefits and costs accrue over a number of years. That is, each machine operation is associated with a stream of cash outflows/inflows over time. Income tax rates, interest rates, depreciation rates, and inflation rates affect the cash flows. The goal in machinery cost analysis is to provide a framework for combining net cash flows for several machine operations, or machinery services, into a single annual value.

Fundamental to understanding machinery ownership costs is an understanding of how machinery is valued over time. A machinery or machine operation cost analysis takes place at a specific point in time. However, because it regularly involves capital investment (as in purchased machines), the analysis covers some fixed amount of time into the future. There are no limitations here. Costs associated with a pre-existing machine can be analyzed as readily as a newly acquired machine. The end of the analysis time period does not have to correspond with an expected machine disposal date.

Many machinery cost calculations depend on current list price, a value readily derived from current market value using remaining value formulas. Traditionally, remaining value was considered determined by age. Accurate assessment of future value is important because future value determines economic depreciation which affects annual machinery costs.

Unexpected costs are unplanned or hidden costs that can lead to a setback or production delays. Downtime due to a machine breaking down is an excellent example of an unexpected cost. Reliability of industrial machinery is a must.

Another example is during machinery changeovers. The refitting the machinery with different attachments to accommodate given production. Either of these unplanned or hidden operational costs is difficult to calculate. Keeping detailed records of unplanned downtime, predictive maintenance, and effective planning of changeovers can help offset and factor in unexpected costs.

Calculating the operating costs of agricultural machinery helps farms optimize manufacturing processes that, in turn, can directly influence a farm's income and profit.

Thus, good solutions are needed to require accurate estimates of the costs of owning and operating farm machinery.

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BRIDGING LINGUISTICS AND ECONOMICS

Language plays an important role in the economic sphere, influencing communication, productivity and efficiency of business processes. At the same time, economic factors can influence the development and functioning of a language.

The diversity of languages across the globe presents both opportunities and challenges for international trade and business. Linguistic differences can affect various aspects of economic interactions, including negotiation, marketing, and consumer behavior. Language barriers may