

## PERIOD GROUND METHODS OF MANUFACTURING EQUIPMENT EFFICIENT DEPRECIATION IN MECHANICAL ENGINEERING

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**Keywords:** depreciation period, useful life detection methods, repair cycle, depreciation methods, efficient period ground of durable means of production exploitation.

The article deals with existing approaches to useful life period detection of durable means of production usage; the period of efficient depreciation for manufacturing equipment of turning group is calculated. The detection of efficient machines exploitation period is believed to be one of the most important tendencies in an enterprise's depreciation policy implementation.

The durable means of production exploitation period plays a very important role in the tools system of enterprises' efficient depreciation policy, which along with a chosen depreciation method determines the speed of accumulation and cash assets size that flows into a depreciation fund.

The analysis of economic literature proved the fact that there are various detection methods of durable means of production depreciation period. For instance, E.L. Kantor deals with the method of fixed assets durability detection on the basis of expenses on overhaul: instrument of labor functions until complete overhaul cost reaches its initial cost. According to N.A. Safronov the choice of efficient usage period of time is determined by the speed and tendencies in technical progress and possibilities of production apparatus on new types of equipment production. According to the opinion of E. Golykova the increase in the period of efficient use influences negatively on investment funds accumulation in the part of depreciation fund and is regarded as one of the causes of regressive renewal process of fixed assets active part. T.G. Sheshukova and S.N. Ivanykov offer to determine the period of object's efficient use of fixed assets by the method of comparison between the expenses on the further object's support in functional condition with the expenses on its replacement by more productive equipment. The method of depreciation period determination based on the expenses on another complete overhaul and the purchase of new equipment juxtaposing that is reflected in the works of A.L. Gaponenko. In R.Z. Akberdyn's judgment complete overhaul in other equal conditions can't be held if expenses on it are becoming economically inefficient.

The calculation of expenses on current, medium and complete overhaul is implemented for the machine-tool of turning group 1K62 and the dynamics of depreciation reserves and depreciated cost for the whole depreciation period. Turning machine 1K62 depreciation cost changing dynam-

ics and expenses on preventive overhauls by means of using the method of accelerated depreciation are analyzed in the article.

Similar calculations of such machine-tools as 2H132 (drilling machine group) and 6P12 (milling machine group) demonstrated the fact that the given equipment should be excluded till the first complete overhaul implementation. In case of comparing machine-tools depreciation cost with overhaul implementation cost following the suggested methodology, it will turn out that technological units exploitation period of 1K62, 2H135, 6P12 doesn't exceed 6,5 years.

The author offers reduction of depreciation period for the 5<sup>th</sup> depreciation group including machines and equipment that are used on enterprises of machine building complex by means of including them into the 4<sup>th</sup> depreciation group, which determines depreciation period duration from 5 to 7 years. The above mentioned measures will make it possible to accumulate its own financial resources in a more efficient way and in short terms; moreover they will allow orienting the production basis on higher exploitation during the useful life period.

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