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FORMATION OF COSTS AND INCOME IN THE CONTEXT RESOURCE PROVISION OF HUNTING ECONOMY

Abstract. *The article examines the conditions for the formation of expenses and income with an emphasis on the resource provision of hunting farms. The essence of the economic activity of hunting farms in modern wartime conditions is substantiated. The value concept of costs and revenues was studied. The methodology of system analysis has been coordinated with the cost-income approach, which reveals the methodical concept of resource circulation in the production cycle of hunting farms, taking into account the specifics of their activity. The value-resource component of the production cycle forms a derivative variable of added value that is able to cover the costs of hunting farms. It is substantiated that individual elements of the means of production have the optimal ability to undergo normalization, with the removal of a constant part of costs that have a fixed value of resources for a certain period of time. The algorithm for calculating the total value of the resource portfolio of hunting farms is presented. It has been proven that in order to estimate costs and determine the expediency of their formation for the reproduction of hunting grounds, it is necessary to use generally accepted approaches to determining the economic value of the natural component of the resource portfolio of hunting farms, the use of which will allow obtaining their objective amount: rent; opportunity cost; total economic value. The value of a certain ecological and economic good includes the market value and additional benefit of the owner (consumer) of hunting grounds, using methods of systematic analysis. The economic assessment of the cost dominance of the resource portfolio and the income stimulators of the reproduction of the resource portfolio of hunting farms, under the natural component, is based on the value concept, such as "willingness to pay". With the market assessment of the cost dominance of the resource portfolio and revenue stimulators for the reproduction of hunting grounds, the price is formed based on the natural component (the ratio of market demand and supply), without taking into account the external costs of society.*

Key words: *expenses, income, hunting grounds, rent, agricultural lands, hunting farms, wild animals, biodiversity.*

JEL Classification: Q 34, Q 52, Q 57

Formulation of the problem. At the current stage, the hunting economy of Ukraine is at a stage of intensive development, which is characterized by the rational use of hunting resources, the investment of labor and material resources in the development of hunting grounds, the implementation of a complex of various biotechnical measures in the necessary volume, aimed at achieving the optimal number of hunting animals in hunting grounds and the maximum labor productivity of employees. In its development, the hunting economy is subject to the requirements of economic laws, and the products produced and the services provided must be in demand both in the domestic and foreign markets. Income from the sale of products and services of the hunting industry should not only cover the costs of its management, but also bring profit, ensuring the economic interests of the state in the field of hunting. The main reasons for the need to intensify the hunting economy are caused by the market relations of the country's economy, giving hunting the status of a separate branch of the national economy. Intensive management of the hunting economy, oriented to the effective implementation of social, economic and ecological goals and can be achieved under the condition of constant investment of financial resources.

The unbalanced structure of state support for the hunting industry, the lack of reorganization of power structures and budget policy regarding the development and restoration of hunting farms, prompts the latter to accumulate and use their own economic opportunities for survival in the conditions of martial law and to invent reserve resources for the protection of hunting grounds and wild animals.

In the absence of a rational architecture of expenditures from the state hunting fund, game breeding in hunting farms is being reduced. This situation, in turn, leads to a decrease in biodiversity and the decline of the natural complex of hunting farms as a whole. In the absence of real state support for covering the costs of renting land plots for the use of hunting grounds and preserving the population of wild animals, hunting farms are encouraged to independently carry out economic activities with the existing reserves (provision of hunting services), which are formed by numerous hunting contributions for hunting game on natural landscapes. However, the reconciliation of economic, ecological, and social needs with adequate resource provision cannot be implemented without a cost dominant, which determines the price policy and forms the income of hunting farms.

In the modern conditions of the water situation in Ukraine, when the revival of economic sectors and the formulation of a strategy for the economic stability of enterprises are extremely important, a deep and systematic study of the factors of changes in the results of their activities requires the formation of a resource base, and, especially, this applies to the hunting industry, which is in a neglected state. The material part of the resource provision of hunting farms is formed on the basis of costs, which are characterized by systemic accumulation functions with an orientation to the formation of the current process of the production cycle and strategic stages of planning material, energy, technological, labor (social), natural and financial reserves.

Costs and incomes of hunting farms have always been and remain objects of research in the theory and practice of system analysis, which do not lose their relevance. But their formation should have a scientifically based conceptual basis for the most complete provision of needs in the set of resources. An in-depth study of the functionality of the tools of the production process with the possibility of combining forms, methods and levers for ensuring and regulating the economic activity of the subjects of the hunting industry in the organic system of innovations creates the prerequisites for obtaining an optimal cost structure for the formation of the profitable part of the production cycle, helps to reduce the level of operational risk, determine changes in general and intra-farm costs, form a strategy for improving the business image of hunting farms and their effective economic activity.

Analysis of recent research and publications. Such scientists as N. Mitsenko, O. Kumechko [13], P. Popovich [15], V. Sopko, H. Melnychuk, G. Naumenko [16], S. Shkaraban, I. Lazaryshina [18], D. Collis [20] made a significant contribution to the formation of the theory and methodology of the systematic analysis of costs and revenues of enterprises, as well as their conceptual elements in the resource potential of enterprises.

Purpose of the study. The study is devoted to aspects of the formation of expenses and incomes of hunting farms on the basis of resource provision of their economic activity.

Summary of the main research material. Hunting as a branch of the economy is a sphere of human activity that does not appropriate natural resources, but reproduces biological diversity and produces specific products in the form of services. In this regard, it is to a greater extent a branch of nature management, in this regard, in some countries of the world, the term "hunting industry" is used in relation to hunting.

Hunting, even regulated, if it is carried out outside the boundaries of a specific hunting and economic organization and has all the signs of gathering, which is oriented towards the appropriation of natural resources (gifts of nature), is the sphere of human activity. A similar type of activity in an idealized form is typical for a certain stage of the development of society, when hunting was a component of nature use, an archaic form of obtaining food products that appropriates natural resources, such as gathering wild edible plants, shellfish, fishing, etc. [17].

We believe that this is a primitive form of human activity, which is devoid of concern for the protection and reproduction of hunting fauna and is oriented towards its survival in the conditions of the primitive communal system of social development, which ended 6-10 thousand years ago. Regulated hunting can be attributed to the primitive initial, extensive stage of management, which reflects the archaic way of meeting the primary life needs of people only at the expense of nature,

without participation in its reproduction. At the present time, it has survived only in exotic, few tribes and peoples who use the fruits of nature.

Therefore, adopting the above-mentioned model of development of the hunting economy, management of hunting or hunting animal resources (the only positive experience in the USA, where animal feeding is prohibited), contradicts the basic principles of intensification of production and economic activity and characterizes it as primitive stages of development.

In the hunting economy of economically developed countries, people take care of the reproduction of hunting animals, influencing this process with various available and expedient, primarily technological techniques, which in their opinion are the most economically effective [19]. Hunting and economic organizations invest funds (private, public, collective) and labor of farm personnel (hunters, hunters, etc.) in protection, reproduction, regulation of the number of useful and harmful animals, improvement of fodder, protective conditions and other measures.

An important problem of the hunting industry of Ukraine at the current stage is the weak development of its economic foundations. The main reasons for this situation are the lack of a strategy for the sustainable development of the hunting industry, an understanding of the importance of implementing the ideas of sustainable development and, as a result, the lack of economic tools that ensure the creation of sustainable hunting use in the country [9].

Hunting management is carried out by users of hunting grounds. On the basis of the current legislation, it is not allowed to use hunting animals and to conduct a hunting farm without drawing up relevant documents in the established order, in accordance with the norms of the Law of Ukraine "On Hunting Farming and Hunting" ..

As of the end of 2020, more than 750,000 hunters are registered in Ukraine, of which 350,000 are active. The total area of hunting grounds in Ukraine is 38.3 million hectares (56% of the country's area). Of these, 23.6 million hectares (61.6%) are provided for use by the Ukrainian Society of Hunters and Fishers (UTMR); 10.7 million ha (28.0%) – to private and public hunting organizations; 4.0 million hectares (10.4%) are state enterprises of the State Forestry Agency of Ukraine (DALRU). About 6,300 workers are employed in 1,192 organizations in the hunting industry.

In Ukraine, 1,192 organizations are engaged in hunting activities, the average area of land is 32,000 hectares. With such an area, the user concentrates resources on the productive part of the land, while the other remains neglected. Due to the small number of organizations, hunters' access to animal resources is limited – only 350,000 of the 750,000 registered are active. The example of successful hunting management in European countries demonstrates that effective use of natural resources is ensured by two factors. Hunting collectives are independent legal entities and use land with an average area of no more than 7,000 hectares.

Thus, the area of hunting grounds in Hungary is 4.7 million hectares, which is almost 10 times smaller than in Ukraine. An average of 43,000 red deer, 8,000 fallow deer, about 77,000 roe deer, and 88,000 wild boars are harvested there every year. In Ukraine, only 180 red deer, 3,000 roe deer, 13 doe, and about 2,000 wild boars are harvested per year. In Hungary, hunting farms receive an income of 30 million dollars from foreign tourism, while in Ukraine this direction is not developed at all. The income of the hunting industry in Ukraine is 3 million dollars, while in Hungary it is 71, that is, the income from the conditional area of hunting grounds in Hungary is 250 times higher than in Ukraine [11].

In most countries of the world, the concept of "hunting grounds" is considered - private land holdings that are leased for a fee by hunting societies or individual hunters. In the USA, Canada, Great Britain, Sweden, Finland, the basis of successful hunting business is private ownership of hunting grounds.

In addition, in Great Britain, the National Trust [6], which organizes and controls waterfowl hunting, owns much of the land vital for hunting. In turn, in Scotland, most forest hunting grounds where deer and roe deer live are owned by the Forestry Commission.

In the USA, as a federal state, hunting and hunting resources have long been in the hands of the states. However, the international obligations of the United States, as well as the impossibility of

protecting the habitat of migratory animals only at the state level, required a significant change in the legal relationship regarding the reproduction and use of fauna. Revision of established doctrines by the American courts resulted in the fact that states were left with the authority to regulate hunting and fishing only to the extent that they did not conflict with federal requirements. Currently, in the USA, as well as in Ukraine, most of the powers in the field of the animal world are concentrated at the national level.

Legal regulation in the field of hunting industry in Finland deserves special attention.

Every entity that is engaged in hunting in the territory of Finland must pay a hunting fee, which, according to the Hunting Act, forms a fund for the management of the hunting economy. Such management includes the protection of animal populations, environmental protection, maintaining the balance of the ecosystem and improving the living conditions of hunting animals.

For several years, the member states of the European Union have carefully and gradually carried out the process of selecting specially protected natural areas (SCAs) and areas of special importance (SCIs). The single European ecological network called "Nature 2000" covers the habitat of hunting resources and designates a network of territories in the states of the European Union where the protection of certain species of animals and plants and their environment is required. According to data at the beginning of the XXI century, 200 species of animals, 434 species of plants, and 253 types of habitat are of interest to the European Community [7].

The UN Environment Assembly has supported the launch of the large-scale Go Wild for Life campaign, during which prominent politicians, celebrities and business leaders call on the public to protect the environment and fight poaching. According to the information of the participants of the UN Environmental Protection Program, the amount of illegal trade in wild animals is increasing every year.

Wildlife smuggling is now one of the most profitable illegal businesses in the world, second only to drug, human and arms trafficking. The Global Environmental Fund is confident that the new project will accelerate the implementation of the Action Plan (Aldo Leopold Wilderness Research Institute) 2016-2028. and help preserve wildlife in Africa and Asia.

Thus, analyzing the experience of developed countries in terms of legal regulation of the use and protection of hunting resources, their strictness in comparison with domestic legislation is emphasized. In the USA, each hunter has the right to harvest only one animal per two-week license. However, crimes related to poaching are practically non-existent due to high fines and imprisonment [14]. It is important that all structures should be involved in solving this problem, starting from the family and the school, ending with mass media, law enforcement agencies, when the strictest measures of a procedural nature and public condemnation should be taken for each fact. Thus, in Europe, a high fine and several years of imprisonment are provided for similar crimes and offenses related to objects of the animal world, in Iran and China – the death penalty. In African countries, wildlife protection services are allowed to shoot poachers while on duty.

It is the valuable concept of the choice of alternatives "costs-income-economic result" that makes it possible to compare prospective parameters with intended opportunities, to effectively distribute available material circulating stocks, to approach the selection of production cycles more carefully, which provide economic benefits to hunting farms, and to increase the economic indicators of the latter, due to the existing and potential resource base. Each well-considered decision regarding the assessment of one's own capabilities and the expediency of accumulating the amount of expenses as a foundation for the formation of income and economic results of hunting farms allows one to assess reserves and ensure the future benefit of the sustainable development of the industry in the country.

In the process of economic activity, each hunting farm must incur expenses and, under appropriate conditions, receive income. The problem traditionally lies in the fact that hunting farms try to minimize costs and maximize income on the basis of resource provision by all available methods and means. System analysis, which provides comprehensive and structured information on the suf-

efficiency, expediency, timeliness, and legality of production and non-production costs, plays an important role in the formation of costs and revenues of hunting farms.

Studying the issue of the income of hunting farms, we believe that a systematic analysis allows to form and distribute the received added value to the needs of the production process on the cost-resource platform, to increase the amount of tangible current assets, to reduce debt to counterparties, and to eliminate miscalculations, abuses during distribution and use of these incomes, etc. [21].

System analysis has a powerful methodological apparatus, the assimilation of which is possible provided that its conceptual foundations are understood. According to P. Popovich, a theoretical concept is an important feature of system analysis, without which it is practically impossible to understand the style of thinking, the planned approach to making design, production decisions from the position of the most complete satisfaction of the consumer's requirements [15]. It provides organizational and methodological support.

I. Lazaryshyn researching the principles of system analysis, took into account the economic mechanism of subjects of economic relations on the basis of professional ethics (objectivity, professional behavior, professional competence, confidentiality); principles of institutional approach and collective responsibility; on the system, complexity, relevance of the analysis methodology and its organization [12].

Conceptual aspects of the formation of expenses and income on the basis of resource provision of economic activity of hunting farms are considered in the plane of system analysis as a set of available and potentially possible types of resources (material, technological, energy, labor, natural, managerial, informational, financial, investment and innovative), synergistically interconnected and the use of which allows to achieve the maximum economic effect.

The use of versatile methods of systematic analysis of costs of hunting farms as a methodical foundation of the functional component of resource provision of the hunting industry allows combining the economic, ecological and social components of the industry with the assessment of interdependent indicators and influencing factors. In our case, it is necessary to determine not only the current level of costs, but also the dynamic variable of the natural potential of hunting farms to form a model construction of costs aimed at correcting their structure in an economically balanced cost mechanism.

At the same time, the cost-effective approach allows to accumulate the total amount of resources in the economic cycle of hunting farms to update the biosystem of leased hunting grounds, protect game species and restore their population. The cost-resource dominant factor in the formation of the income of hunting farms combines the costs of developing agricultural lands for hunting grounds and ensuring the optimal density of wild animals per 1 ha of their area of existence.

The subsystem of the formation of costs of hunting farms refers to the value-resource approach, which includes a systematic analysis of modified means of production, which, under modern trends of martial law, have a limited number and require an in-depth research concept with the determination of the features of the relationship between the economic and cost mechanism and their transformation in complex. Among the entire set of objects of system analysis, the expenses and incomes of hunting farms deserve special attention, since they occupy an extremely important place in the assessment of their work.

The size of these indicators characterizes the efficiency of economic activity. In this regard, there is a need to develop, on this basis, an approach to the formation of costs and revenues of hunting farms, as a value concept for the effective selection of alternatives "costs-income-economic result" to achieve the set goals, full use of the budget and implementation of all planned hunting works and services in the current and operating periods.

The resource portfolio of hunting farms as an optimal ratio of resources allows achieving the target values of the efficiency indicators of their activity at the lowest costs. It has its own specificity, which consists in ecological and social orientation and has a strategic nature of income generation. The resource portfolio of hunting farms provides for the formation of optimal sources of reproduc-

tion of each element of material circulating assets in the aggregate demand for standardized stocks, making it possible to systematically reduce the riskiness of their reproduction in the long term [1].

The material basis of the resource portfolio of hunting farms is production resources. They include material, energy, technological, labor (social), natural (land, water, biological). Resources constitute the business potential of hunting farms, which contributes to a timely response to the influence of external and internal factors, which, in turn, ensures the implementation of tactical and strategic goals of the production process (Fig. 1).

The components of the resource portfolio of hunting farms (financial, investment and innovative resources) combine common indicators for assessing costs and revenues, as well as the presence of an economic effect from their use in the reproductive and production process, which is its subsystem, representing the available opportunities for attracting additional sources, feasibility of their placement and effective use in achieving the result.

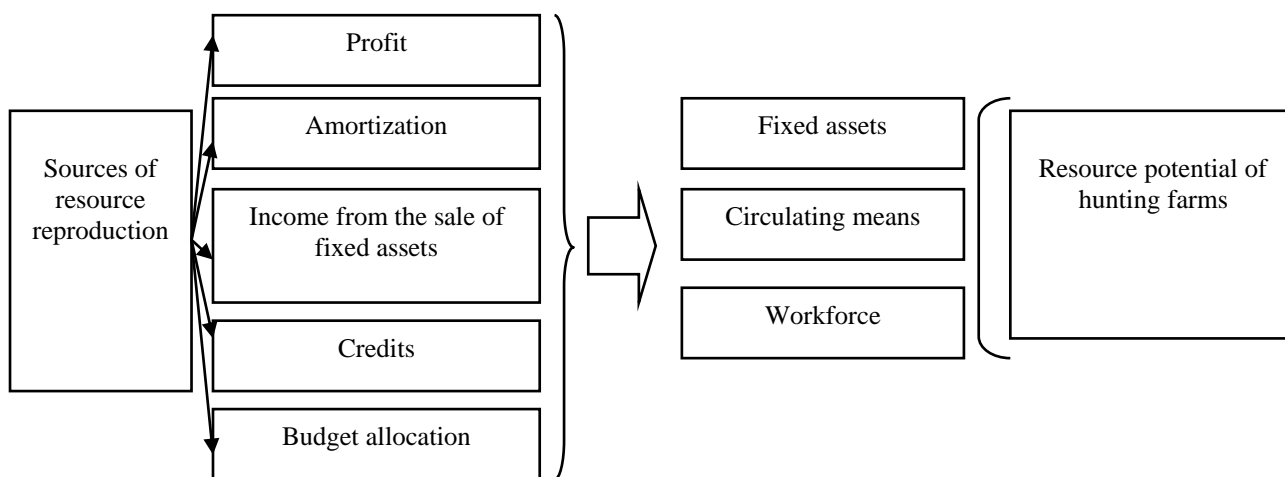


Figure 1. The ratio of sources of resource reproduction and the resource portfolio of hunting farms

Source: built by the authors based on data [8]

An integral part of the resource portfolio of hunting farms is the natural potential, without which it is impossible to assess the qualitative criteria for the use of land and water resources and to reproduce the biodiversity of hunting grounds, which is determined by the specifics of the production process.

Ensuring the reproduction of the natural component of the resource portfolio of hunting farms is conditioned by two main conditions. First, every natural resource must be appropriated, that is have a certain form of ownership, which will provide the owner with the opportunity to own, manage and use it. If the issue of ownership of biodiversity resources does not cause much discussion, then a multi-year debate is ongoing regarding land resources.

The duration of transactions for the purchase and sale (lease) of agricultural land plots and their use as hunting grounds in accordance with the provisions of the Land Code of Ukraine did not contribute to an objective assessment, and accordingly to the development of a mechanism for the reproduction of this most important component of the resource portfolio of hunting farms. With the implementation of the provisions of the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding the Conditions of the Transfer of Agricultural Land", from 2021 natural persons – exclusively citizens of Ukraine – acquired the right to dispose of agricultural land plots, which made it possible to develop a toolkit for effective reproduction hunting grounds as a resource portfolio of hunting farms [2].

Secondly, in order to carry out calculations regarding their reproduction, an assessment of costs must be carried out. In order to estimate costs and determine the expediency of their formation for

the reproduction of hunting grounds, it is necessary to use generally accepted approaches to determine the economic value of the natural component of the resource portfolio of hunting farms, the use of which will allow obtaining their objective amount: rent; opportunity cost; total economic value (cost) [2].

The basis of the economic assessment of the cost dominance of the resource portfolio and income stimulators of the reproduction of the resource portfolio of hunting farms, under the natural component, is laid in the value concept, as "willingness to pay". According to which the value of a certain ecological and economic good includes the market value and additional benefit of the owner (consumer) of hunting grounds, using the methods of system analysis [3].

With the market assessment of the cost dominance of the resource portfolio and income stimulators for the reproduction of hunting grounds, the price (ratio of market demand and supply) is formed based on the natural component, without taking into account the external costs of society. In addition, this price of the resource is underestimated in comparison with the actual costs.

The rent-seeking approach is based on the concept of the uniqueness and limitation of land plots for hunting grounds, as a natural component of production. A comprehensive approach to the evaluation of the components of the use of land plots for hunting grounds for breeding game, maintaining the balance of plant biodiversity, as a fodder base and reproduction of the animal population, applies the concept of general economic value.

When using it, the resource and assimilation (reconstructive) functions of the natural environment are taken into account. That is, the total economic value of a natural object includes: cost of use, which consists of: direct cost of use; indirect cost of use; the cost of the deferred alternative; cost of non-use (cost of existence). The cost of using land plots for hunting grounds characterizes the consumer value of a natural object [4].

Thus, the direct cost of use makes it possible to obtain an economic effect (profit) obtained during the exploitation of a natural object or the consumption of a natural resource; indirect cost of use – profits from the use of a natural object arising on a global scale (for example, the formation of natural biodiversity in rural areas, water regulation functions).

At the same time, the value of the deferred alternative embodies the cost of conservation of a natural resource for the future use of land plots for hunting grounds and is estimated as the sum of the direct and indirect cost of use. The value of non-use is the value of the recreational capacity of land plots for hunting grounds in the natural environment. To this should be added consideration of the synergistic effect of preserving land plots for hunting grounds as real and potential resources [20].

The modern management practice of hunting farms is multi-vector, which eliminates the unequivocal establishment of long-term key factors for increasing the efficiency of the use of their resource portfolio, which can be ensured through: increasing the efficiency of the use of labor resources (labor productivity), which will affect the saving of material costs and contribute to the improvement of culture and safety production process; introduction of bioinnovations, ensuring the implementation of measures for the rational use of production stocks, liquidation of existing over-standard stocks, improvement of rationing and supply processes; introduction of waste-free or low-waste processes [21].

When using methods for assessing the effectiveness of the use of the resource portfolio of hunting farms, we consider it important to take into account the features of the current stage of their development, in particular [4]: the value of hunting lands is determined by the size of the rent at the time of calculations for the use of agricultural land; fixed capital takes into account the amount of depreciation deductions; working capital takes into account the amount of actual material costs; the cost assessment of labor resources is carried out according to the actual fund of annual remuneration of all employees.

Taking into account all the listed components for hunting farms, the total value of the resource portfolio (per year) can be determined by formula (1):

$$PII_{\text{мфає}} = k_1 \times OP + k_2 \times Av + k_3 \times VC + k_4 \times FOP, \quad (1)$$

where, $PII_{\text{мфає}}$ – resource portfolio of hunting farms; OP – the amount of rent for the use of hunting grounds; Av – amount of depreciation deductions; VC – material costs; FOP – workers' compensation fund; k_1, k_2, k_3, k_4 – coefficients of significance of resources (pair correlation coefficient).

The valuation and value of the resource portfolio is to some extent conditional, since the resource provision of hunting farms is determined not only by the available volume of relevant production resources, but also by the potential maximum possible efficiency of their use. The actual size of the resource portfolio of hunting farms can also be characterized by consumption value indicators, which reflect the ability of various means to produce a certain amount of hunting products, which are determined by natural properties. The significance of all used resources is manifested in the production process and is transformed into economic results.

The components of the resource portfolio are qualitatively homogeneous in terms of functionality, but they are not equivalent in terms of their degree of influence on the economic result. The level of significance of the economic result cannot be constant and changes when new elements are involved in the process, changes in their quality and ratio, as well as when moving to a more modern stage of development, with a change in economic conditions. In modern military conditions, the resource portfolio is influenced by the ability of hunting farms to optimize individual types of resources and combine them in the production process.

Conclusion. Thus, the conceptual provisions of the formation of expenses and income in the context of resource provision of hunting farms determine the need for their rapid transformation in the event of changes in the economic activity of the latter, which are faced with new challenges and threats, therefore they need to respond in a timely and efficient manner both to negative manifestations and to use timely promising. The degree of economic capacity of hunting farms to the specified extent is manifested only when the resource portfolio increases, in which added value is accumulated and which is a derivative variable in the payback of costs in the production cycle, which does not always meet the goals of increasing the economic results of activity and development of subjects of the hunting industry without support state. Therefore, the high level of cost recovery and the rate of its growth for an individual hunting farm will depend on the amount of added value formed and the income received.

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ФОРМУВАННЯ ВИТРАТ ТА ДОХОДІВ В КОНТЕКСТІ РЕСУРСНОГО ЗАБЕЗПЕЧЕННЯ МИСЛИВСЬКИХ ГОСПОДАРСТВ

Анотація. В статті розглянуто умови формування витрат та доходів з акцентом на ресурсне забезпечення мисливських господарств. Обґрунтовано сутність економічної діяльності мисливських господарств в сучасних умовах воєнного часу. Досліджено вартісну концепцію витрат та доходів. Узгоджено методологію системного аналізу із витратно-доходним підходом, який розкриває методичний концепт обігу ресурсів в виробничому циклі мисливських господарств, враховуючи специфіку їхньої діяльності. Вартісно-ресурсна складова виробничого циклу формує похідну змінну доданої вартості, що спроможна окупати витрати мисливських господарств. Обґрунтовано, що окремі елементи виробничих засобів мають оптимальну здатність проходити унормування, із вилученням постійної частини витрат, що мають фіксовану вартісну величину ресурсів на певний період часу. Представлено алгоритм розрахунку загальної вартості ресурсного портфелю мисливських господарств. Доведено, що для оцінки витрат та визначення доцільності їх формування під відтворення мисливських угідь необхідно використовувати загальноприйнятні підходи до визначення економічної цінності природної складової ресурсного портфелю мисливських господарств, використання яких дозволить отримати об'єктивний їх обсяг: ренту; альтернативну вартість; загальну економічну вартість. Вартість певного екологічного та економічного блага включає ринкову вартість і додаткову вигоду власника (споживача) мисливських угідь, за допомогою використання методів системного аналізу. Економічна оцінка витратної домінанти ресурсного портфелю та доходних стимуляторів відтворення ресурсного портфелю мисливських господарств, за природної складової, закладається у вартісну концепцію, як «готовність платити». При ринковій оцінці витратної домінанти ресурсного портфелю та доходних стимуляторів відтворення мисливських угідь, за природної складової формується ціна (співвідношення ринкового попиту та пропозиції), без обліку зовнішніх витрат суспільства.

Ключові слова: витрати, доходи, мисливські угіддя, оренда, землі сільськогосподарського призначення, мисливські господарства, дикі тварини, біорозмаїття.