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**LAND CADASTER AS INFORMATION RESOURCE  
(ILLUSTRATED BY THE EXAMPLE OF THE ALTAI REGION)**

The system of state land cadaster organized in the Altai Region is an important informational resource containing actual and retrospective authentic data on the natural, economic and legal land condition. Land cadaster provides informational support to the land and other real estate market, conduct of the tax base, provides with the information on the land parcels the organizations which carry out the projects connected with land resources use.

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**ECONOMICS OF AGRI-INDUSTRY COMPLEX**

УДК 631.162:336.2

L.I. Kirkeeva,  
Y.N. Kushner**BOOKKEEPING, TAXATION AND LEGAL REGULATION IN SINGLE AGRICULTURAL TAX**

Single agricultural tax is a special tax regimen, which can ease the tax burden for agricultural goods producers. This regimen is legally fixed and applied depending on the choice of tax payers considering maintenance of some definite conditions. At present this tax regimen is being under improvement. Thus different methods of tax base estimation on single agricultural tax are offered. The methods of applying of seven accounting registers has a number of advantages, the main of which is possibility to form the tax base and fulfil the registers on the bookkeeping data base, it is also possible to automate the accountant process by means of software.

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**INVESTMENT ATTRACTIVENESS AS THE DEVELOPMENT STRATEGY  
OF REGIONAL BRUNCH SUBCOMPLEXES IN AGRO-INDUSTRIAL COMPLEX**

The problems of creation and activation of investment attractiveness of brunch sub-complexes in agro-industrial complex in our region are described.

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S.F. Spitsyna,  
A.V. Pautova**ECONOMIC EFFECTIVENESS OF APPLICATION OF FERTILIZERS  
IN EASTEN-KULUNDINSKAYA NATURAL ECONOMIC ZONE IN ALTAI REGION**

Issues related to economic expediency of spring wheat growing with mineral fertilizers in East-ern-Kulundinskaya zone in the Altai Region are described. It is shown up that 20% yielding increase of spring wheat reduces recoument of its growth. At the same time in increased yielding fertilizers can be paid back.

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