

ОСОБЕННОСТИ ОЦЕНКИ СТОИМОСТИ СТРОИТЕЛЬСТВА МОРСКИХ И РЕЧНЫХ СУДОВ НА ОСНОВЕ ЗАТРАТНОГО ПОДХОДА

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Рассмотрены особенности расчета рыночной, восстановительной и строительной стоимости морских судов. Приводится алгоритм расчета строительной (полной восстановительной) стоимости судов различными методами: индексным, калькуляционным, на основе аналогов и на судостроительстве.

Ключевые слова: рыночная стоимость, стоимость постройки судна, методы расчета стоимости.

FEATURES OF THE CONSTRUCTION COST ESTIMATES OF SEA AND RIVER VESSELS BASED ON THE COST APPROACH

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The features of the calculation of the market value, replacement cost and construction cost of sea and inland vessels are reviewed. An algorithm for calculating of the construction costs (complete replacement cost) of vessels in different ways: an index method, calculation approach, and the method of the weight loads on the ship-analogues.

Keywords: market value, the cost of construction of the vessel, the methods to calculate the cost of the vessel.

Рассмотрим область применения и ограничения затратного подхода при определении рыночной стоимости такого специфического вида недвижимости – «судно», в который относятся морские и речные суда и другие плавающие технические средства. Для определения рыночной стоимости при применении затратного подхода определяется как:

$$PC = CC + NH + C_{\text{нов}}$$

а для новой недвижимости:

$$PC(\text{нов}) = CC + C_3$$

где CC – стоимость строительства недвижимости

C_3 – стоимость земли.

Первой, основной особенностью по оценке рыночной стоимости судна является то, что складывает необходимость определять стоимость участка земли, как свободного, а стоимость судна рассматривать только как стоимость строительства судна, который будет являться само судно. Таким образом, задача сводится к оценке рыночной стоимости строительства судна, которая, согласно многим информационным документам последних лет является основным видом стоимости, используемая при осуществлении оценочной деятельности. Согласно последнему нормативного документа [1] «При определении рыночной стоимости объекта оценки определяется наиболее вероятная цена, по которой объект оценки может быть отчужден на дату оценки на открытом рынке в условиях конкуренции, когда стороны сделки действуют разумно, рассчитывая выгоду возможной информации, а не выигравшей стороны сделки не играли роли каппа – либо продавца-наблюдателя».

Практически все оценочные определения содержания понятия «рыночная стоимость» даны в и в других нормативных документах [2,3,4,5,6].

При оценке рыночной стоимости объекта оценки применяются при получении: затратный, рыночный и доходный, причем затратный метод основывается на предпринятых определении «восстановительной» или «замещающей» (стоимости замещающей) стоимости.

Однако содержание понятий «восстановительная стоимость» (ВС) и «стоимость замещающей» (СЗ) могут существенно различаться. Так в [2] ВС – это «стоимость воспроизводства объекта имущества в целях на дату оценки», а СЗ – это «стоимость аналога объекта в целях на дату оценки», то есть в [4] как ВС, так и СЗ должны рассчитываться не учитывая понесенных затрат, т.е. если сказано [2] под ВС и СЗ можно понимать воспроизводство объекта, подделка или аналогичный объект, то согласно [4] нужно учесть затраты на изготовление объекта, т.е. не нужно определять рыночную стоимость на основе затратного подхода. А в [1,2,3,7] вообще отсутствуют понятия восстановительной стоимости и стоимости замещения.

В практической деятельности судостроительных предприятий (таких, как, верфей и т.д.), осуществляющих строительство новых судов для продажи на открытом рынке, и предпринятых, приобретающих новые суда для их использования (паромства, судномая компания и т.д.) и осуществляющих сделки скупают понятием «стоимость строительства судна».

В случае же применения термина «восстановительная» стоимость судна принято – воспроизводимая замещающая будет включать в себя сумму понесенных «замещающей» стоимости, т.е. затрат необходимых для приобретения нового судна аналогичного назначения и равной стоимости. В оценочной информации – справочной литературе публикуемой данные типовые строений по ценам на новые суда можно встретить следующие термины: стоимость постройки судна (строительная стоимость) конструктивная цена, типичная цена, стоимость головного судна, стоимость сарайного судна, стоимость судна, цена судна, новое судно, судно при этом не повторяется, так как другие разные случаи по порядку – куплено судно (в первую очередь, условия финансирования и сроки строительства), по с высокой степенью вероятности можно говорить, что во всех случаях рынок идет в ростовой сумме на которую не имеют публикации информации продавца – (судостроитель) цена рассчитана и в ВС, приобретаемая парадокс, можно право собственности на судно полностью купить, приобрести. Это же судно может выступать в роли «налого» цены при заключении контракта на ссуду «постройка – продажа – куплено» нового судна.

Полная восстановительная стоимость (ПВС) нового судна также может рассчитываться одним из следующих методов:

- индексным;
- калькуляционным;
- на основе аналогов;
- на судостроительстве.

Osobennosti Razvedki Otsenki I Razrabotki Mestorozhdenii Stroitel'nogo I Oblitsovochnogo Kamnia

Annelies Wilder-Smith



Osobennosti Razvedki Otsenki I Razrabotki Mestorozhdenii Stroitel'nogo I Oblitsovochnogo Kamnia:

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