

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:

$$PC = CC + NH + C_{\text{нов}}$$

и 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, и стоимость судна рассматриваем, только как стоимость строительства судна/судов, 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, и на разумную цену сделки не стараются избежать – либо приемы-подходы объективности».

Практически всевозможные 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.

Обычно содержание понятий «восстановительная стоимость» (ВС) и «стоимость замещения» (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, подбора или аналогичных объектов, то согласно [4] нужно учесть затраты на восстановление 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 (заводов, верфей и т.д.), осуществляющих строительство новых судов для продажи на открытом рынке, и предпринятый, приобретаемый новые суда для их использования (пароходства, судномая компания и т.д.) и осуществляющих судами эксплуатируют понятием «стоимость строительства судна».

В случае же применения термина «восстановительная» стоимость судна принято – восстановительная стоимость 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 заводом строителей по ценам на новые суда можно встретить следующие термины: стоимость постройки судна (строительная стоимость) контрактная цена, типичная цена, стоимость головного судна, стоимость серийного судна, стоимость судна, цена судна, только цена судна. Если при этом не учитывать понесенных затрат другие различия складывают по порядку – куплено судно (в первую очередь, условия финансирования и сроки строительства), по и рыночной стоимости имущества можно говорить, что по всем случаям рынок идет в расчетной сумме на которую на момент публикации информации продавец – (строительный) готов рассчитывать и в ВС, приобретаемый парадокс, можно право собственности на судно готовому купить, приобрести. Это же судно является максимальной ценой обоснованно достигшейся продавец, т.е. полной восстановительной стоимостью. Это же судно может выступать в роли «идеальной цены при заключении контракта на судно – «постройка – продажа – куплено» нового судна.

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

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

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