

**STORAGE SERVICES: FEATURES DETERMINING THE COST**

Complex storage services include many operations that can be provided depending on customer needs in full or in part. Therefore, it is important for the company determine to accurately the cost of such services in the context of individual components of the process.

The purpose of this article is to justify the phased and cost-effective determination of the cost of storage services.

Cost of storage is the current costs of enterprises expressed in cash and directly related to the preparation and implementation of the preservation process, and in the execution of works and services that provide such a process, including the return of stocks customer service.

Thus, there are the following stages are allocated in the course of storage: Stage 1 — Preparation for storage; Stage 2 — the implementation process of storage; Stage 3 — return of stocks of storage to the depositor. In the process of the formation of the transportation cost there offered a list of costs according to each stage of storage:

Stage 1. Taking into account the level of automation and mechanization of cargo handling at this stage, the sharpening factor is the cost determination of services loaders: direct material costs, direct labour costs, depreciation of forklifts, and other direct costs, variable overhead and fixed costs are distributed.

Stage 2. Formation costs by type of expenditure at this stage are similar to Stage 1. But the feature is that the major of the costs at this stage belong to the overhead cost.

Stage 3. Composition of expenditure at this stage is similar to the cost of the Stage 1.