

## **Estimation of the Value of the Enterprise and Its Financial Sustainability: a Complementary Aspect**

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**Keywords:** agricultural sector; discount method for cash flows; capitalization method; valuation of the enterprise; indicators of financial stability; financial stability of the enterprise.

**Abstract:** The complementary aspects of theoretical approaches to estimating the value and financial stability of an enterprise are considered, the main difficulties in assessing enterprises using the income approach, the difficulties in assessing the value of enterprises from the agricultural sector are indicated. The cost of an enterprise from the agricultural sector of the Tambov region was estimated using the income-based approach using the cash flow discounting method.