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STATE AND EFFICIENCY OF AGRICULTURAL ENTERPRISES RESOURCES PROVISION USE IN UKRAINE

Розкрито сутність поняття «ресурсний потенціал сільськогосподарських підприємств». Досліджено фінансове забезпечення функціонування сільськогосподарських підприємств та ефективність його використання. Розглянуто структуру та проведено вертикальний аналіз джерел ресурсів сільськогосподарських підприємств. Проаналізовано забезпеченість трудовими та ресурсно-технічними ресурсами сільськогосподарських підприємств. Розглянуто рівень заробітної плати та премій на сільськогосподарських підприємствах. Проведено аналіз забезпеченості земельними ресурсами та основними засобами сільськогосподарських підприємств.

Ключові слова: сільське господарство, ресурсний потенціал, фінансові ресурси, трудовий потенціал, матеріально-технічна база.

Background. The resource potential of agricultural enterprises is imperfect under current difficult unbalanced economic conditions. The issue of efficient use of resource potential is very relevant since agricultural enterprises are not able to solve the problems in the development of this potential. Therefore, it is necessary to carry out efficient measures that would help to further develop the work of farmers since the economic crisis phenomena both in the country and in agriculture cause elimination of resource support. Therefore, in order to ensure an efficient process of resource utilization, the complex of factors influencing its effectiveness should be studied. The perspective directions of further development of agricultural enterprises should be determined not only by the provision of material and non-material resources. Any enterprise, including agricultural one, should have highly skilled workers, which could result in a new level of resource efficiency and ensure their efficient use.

Analysis of recent research and publications. Agricultural enterprises activity was studied by Garnyk M., Gnybidenko O. M., Zhytnyk T.P., Magiyovych I.V., Magiyovich R.I., Makushynska V.O., Naumenko A.O., Perebyinis V.I., Pidlisetskyi G.M., Tolkach M.I., Farafonova N.V., Chernodon V.I. and others.

The paper **aims** to analyze the conditions of resource support for agricultural enterprises functioning and the effectiveness of its use. The following tasks were defined to achieve the aim:

- to analyze the financial support of agricultural enterprises functioning and the efficiency of its use;
- to study the peopleware and resource-technical support of agricultural enterprises.

Research material and methods. In the course of scientific research a number of methods were used with the following most essential ones: generalization and comparison, abstract-logical methods, inductive and deductive method and graphical method of economic analysis.

Main results of the study. The process of agrarian products production is impossible without the interaction of peopleware, material and technical support of the enterprise since the final results of the activity depends on the completeness of resource support of agricultural enterprises.

The resource potential of agricultural enterprises is a set of material, labor, financial, intangible resources, including the ability of employees of the enterprise to use these resources effectively in order to achieve the strategic and current goals of the enterprise. The concept of a company resource potential provision has become widespread nowadays. Resource potential of enterprises is characterized by the size of resources as well as by the staff involved in the production, its ability to use resources and real opportunities of the enterprise in a certain area of activity [6, p. 65].

For each enterprise, the resource structure is individual, depending on the state of development of the potential, from the industry. Resource support for each enterprise in a particular industry is characterized by the structure of the necessary resources, the location of the enterprise, the nature of production. The study of resource provision of enterprises is one of the most essential prerequisites for the formation of alternatives to the strategy of agricultural enterprises [1].

In 2016, the debt funds predominate in the structure of the sources of agricultural enterprises resources. Thus, in the "Myronivsky Khiboproduct" PJSC, the share of long-term and current liabilities amounted to 46.58% and 46.87% respectively, at "Agrocombinat Kalyta" PJSC – 148.27% and 31.81% respectively, at "National grain corporation of Ukraine" PJSC – 109.56% and 3.93% respectively, in "UkrLandFarming" PJSC – 18.49% and 76.33% respectively. Current liabilities prevailed in "Oranta agroindustrial corporation" PJSC and "Cherniakhivska "Niva" agrofirma" PJSC which accounted 78.5% and 326.52% respectively, see Table 1.

In addition, it should be noted that compared to 2012, the share of long-term and current liabilities increased in the aforementioned agricultural enterprises, indicating a decrease in financial sustainability of enterprises and an increase in their financial risk.

The share of owned capital occupies a lion's share in the structure of the sources of the resources in the following agricultural enterprises: "PK Podillya" PJSC, "Agricultural Enterprise Shubkivske" PJSC, "Zhytomyr creamery" PJSC and "Agrofirma "MIG" PJSC. This indicates that these agricultural enterprises have sufficient owned funds to carry out their activities which affects positively their financial sustainability.

Table 1– Vertical analysis of sources of agricultural enterprises' resources in 2016, %

Index	«PK «Podillya» PJSC	"Myronivsky Khiboproduct" PJSC	"Agrocombinat Kalyta" PJSC	"Shubkivske agricultural enterprise" PJSC	"National grain corporation of Ukraine" PJSC	"Zhytomyr creamery" PJSC	«UkrLandFarming» PJSC	"Oranta agroindustrial corporation" PJSC	"Cherniakhivsk a "Niva" agrofirma" PJSC	Agrofirma "MIG" PJSC
Owned capital	66.16	6.55	-80.07	81.19	-13.5	76.09	5.17	21.5	-226.52	100
Long-term liabilities	3.65	46.58	148.27	1.29	109.56	6.1	18.49	0	0	0
Current liabilities	30.19	46.87	31.81	17.52	3.93	17.81	76.33	78.5	326.52	0
Financial resources, total	100	100	100	100	100	100	100	100	100	100

The main sources of owned capital were contributed by registered (share) capital and additional invested capital. In turn, the main sources of long-term liabilities of agricultural enterprises in 2016 were long-term bank loans and other long-term liabilities, and the main sources of current liabilities – current backlog for long-term liabilities, payables for goods, works, services and other current obligation.

Labor resources is an important element of agricultural resource provision. A gradual decrease in the agricultural enterprises provision with labor resources has been observed within the last five years. Reduction in the number of personnel occurred due to the reduction in the number of both workers and employees of agricultural enterprises. In general, the largest share in the structure of workers in Ukrainian agricultural enterprises by categories in 2016 is represented by Group I (specialists, farm workers, machine operators, drivers) – 65.3%. Group IV (hourly paid workers) takes only 2% of this structure.

Production labor supply in 2012-2016 decreased in most agricultural enterprises. This dynamics was caused by the decrease in the number of personnel and the area of the agricultural land of the enterprise. However, despite the fact that the number of personnel has decreased in most enterprises, the indicator of labor productivity, by contrast, increased.

The highest level of payment in 2016 is observed in "National grain corporation of Ukraine" PJSC (UAH 395,009, which is UAH 209,333 or 112.7% higher, as compared to 2012), in "Myronivsky Khiboproduct" PJSC (UAH 1,784,677, which is UAH 597,578 or 50.3% higher compared to 2012), in "PC "Podillya" PJSC (UAH 159,293 which is UAH 82,171 or 106,5% higher compared to 2012), see Figure 1.

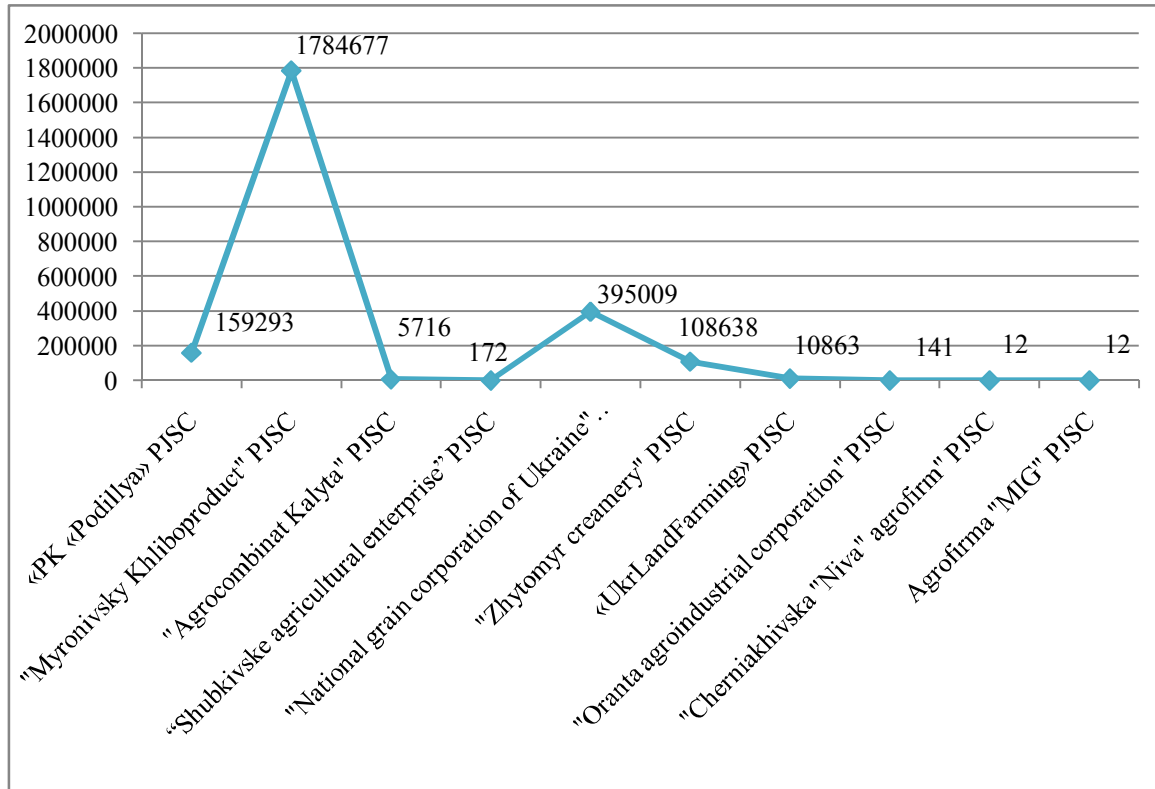


Fig. 1. Wages in agricultural enterprises in 2016, UAH.

The system of labor stimulation in agricultural enterprises is based on the following main positions:

- each employee's aspiration for improving the efficiency of productive resources use;
- profitability increase;
- employees' efforts correspondence with their wages size;

- justification of the correlation in the remuneration of various groups and categories of employees, based on the qualifications, experience and complexity of the work performed [5, p. 135].

In 2012-2016, there was an increase in agricultural enterprises employees' bonuses. The largest amount of bonuses was paid to the employees in "Myronivsky Khiboproduct" PJSC (UAH 32,956 which is UAH 6.514 or 24.6% higher), in "National grain corporation of Ukraine" PJSC (UAH 27,341 which is UAH 3,087 or 12.7% higher) and "Zhytomyr creamery" PJSC (UAH 25,925 which is UAH 10,967 or 73.3% higher).

Although innovative development involves reducing the number of workers as a result of mechanization and automation of agricultural production, these processes are incompatible in the agricultural sector. Therefore, an increase in the level of provision of agricultural enterprises with labor resources and their effective use is possible if agricultural workers labor is motivated through their income increase, ensuring social needs, development of social infrastructure in the countryside [7, p. 159].

The area of land and the cost of fixed assets are the main indicators of agrarian enterprises labor supply. In this regard, the most secured are «Shubkivske Agricultural Enterprise» PJSC, «UkrLandFarming» PJSC and «Myronivsky Khiboproduct» PJSC owning 658,042 hectares, 653,000 hectares and 380,000 hectares of land respectively, see. Figure 2.

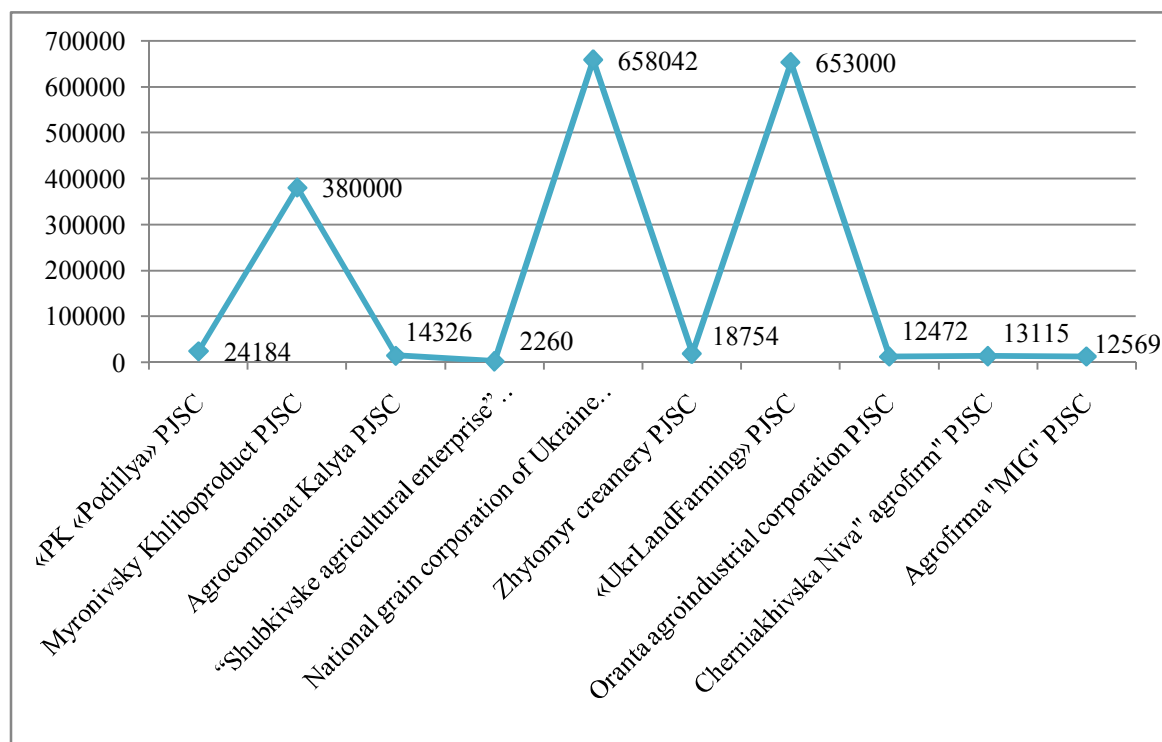


Fig. 2. Agricultural enterprises provision with land resources in 2016, ha.

It should be noted that the growth of land resources has been observed in most agricultural enterprises during the last five years. This index increased in “PC Podillya” PJSC by 2,842 hectares or by 13.3%, in “Shubkivske Agricultural Enterprise” PJSC – by 517 hectares or by 29.7%, in “Zhytomyr creamery” PJSC – by 212 hectares or by 1.1%, in “UkrLandFarming” PJSC – by 9,000 hectares or by 1.4%, in “Oranta” Agroindustrial Corporation PJSC – by 1,236 hectares or by 11%, in “Cherniakhivska “Nyva” PJSC – by 113 hectares or by 0.9% and in “Agrofirma “Mig” PJSC – by 2,133 hectares or by 20.4%.

Agricultural enterprises insufficient provision with reproduction resources has become one of the main reasons for failure to provide not only extended but also simple reproduction for a long period. This, in turn, causes destruction of the previously created material and technical base due to increase in the level of depreciation of existing fixed assets under inability to replace them timely [1].

Material and technical base of agricultural enterprises, with the production means as its principal component, is the basic economic resource influencing the process and the result of the agricultural work. All production processes of agricultural production are related to the material and technical support of agricultural enterprises [7, p. 161].

The growth of fixed assets has been observed in all agricultural enterprises during the last five years. Fixed assets increased by UAH 231,436 or by 77.5% in “PC Podillya” PJSC, in “Myronivsky Khiboproduct” PJSC – by UAH 19,773,718 or by 260.3%, in «Agrocombinat Kalyta» PJSC – by UAH 256,615 or 398.1%, in «National Food Corporation of Ukraine» PJSC – by UAH 2,591,471 or 375.6 %, in “Zhytomyr creamery” PJSC – by UAH 161,670 or by 61.1%. Fixed assets in “Cherniakhivska Agrofirma “Nyva” PJSC remained unchanged during the entire period and amounted UAH 372,000.

Fixed assets depreciation ratio describes best the current policy of fixed assets management. In the majority of agricultural enterprises (“PC”Podillya” PJSC, “Agrocombinat Kalyta” PJSC, “Shubkivske Agricultural Enterprise” PJSC, “Zhytomyr creamery” PJSC , “UkrLandFarming” PJSC and “Agrofirma “MIG” PJSC), the ratio of fixed assets depreciation increased during 2012-2016, the highest value of the coefficient of depreciation of fixed assets was observed in “Cherniakhivska Agrofirma “Nyva” and “Agrofirma MIG” PJSCs, see Figure 3.

In turn, the ratio of fixed assets renewal decreased during the given period in all agricultural enterprises, which indicates that material and technical base was not updated in these enterprises.

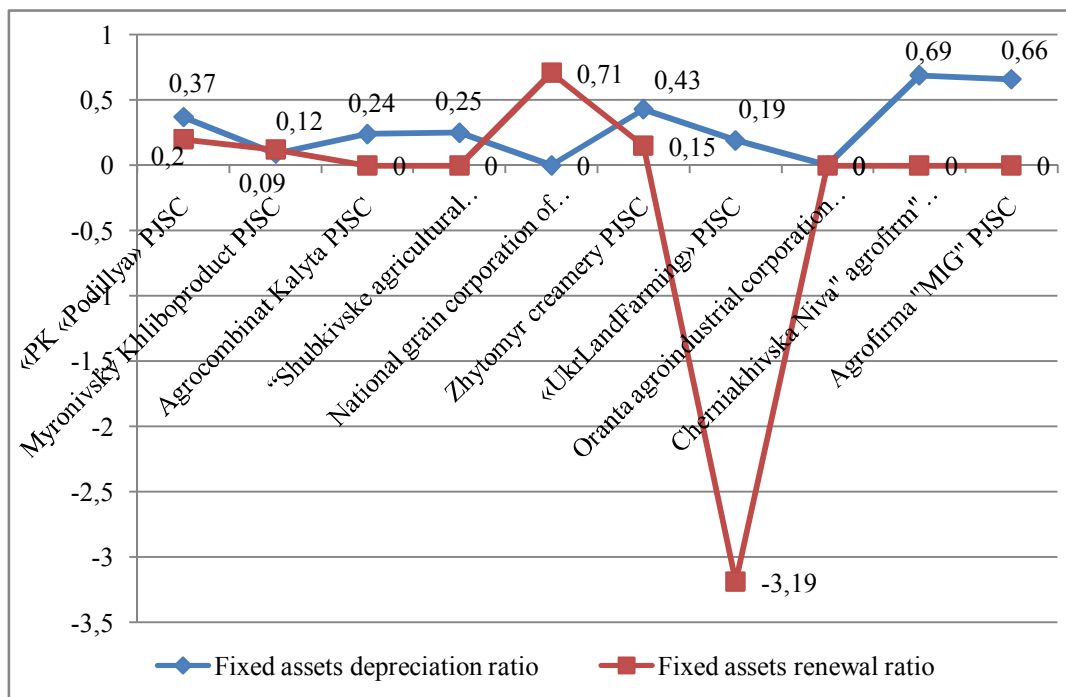


Fig.3. Ratios of fixed assets depreciation and renewal in agricultural enterprises in 2016.

The level of provision with material and technical resources does not exceed 50% of the normative technological needs in the majority of agricultural enterprises. Disproportions in the agriculture provision with material and technical means arose because the changes in the economic mechanism of the agrarian production functioning, the development of mixed agriculture, the level and areas of specialization, sizes and forms of production as well as the peculiarities of the development of market relations were not considered [4, p. 142].

Consequently, the priority objective of each agricultural enterprise is to provide the necessary amount of material and technical resources, since it is impossible to achieve high results in agriculture without observing all the technological terms of soil cultivation, introducing the established norms of mineral and organic fertilizers and plant protection chemicals, i.e. without a powerful logistical support. The problems of agricultural enterprises are extremely diverse in terms of logistics. It is a systematic approach that covers all aspects of technical improvement of the work of agricultural producers as a single unit capable to ensure the normal functioning of the agro-industrial complex [8].

Conclusions. The study gives ground to assert that all agricultural enterprises are provided with both owned and borrowed capital. The main sources of borrowed capital are long-term bank loans, other long-term liabilities, current payables for long-term liabilities, payables for goods, works, services and other current liabilities.

In addition, during the last five years there has been a gradual decrease in the agricultural enterprises provision with labor resources. The labor provision of agricultural production has decreased due to the reduction of the personnel and farmlands area. However, there is a stability in peopleware, adequate level of training and education in most agricultural enterprises.

As concerns the resource support, agricultural enterprises are provided with both land resources and fixed assets (though their cost edged and their physical and moral deterioration have increased during the given period). In turn, the analysis of the rate of fixed assets renewal during this period

indicates that their material and technical base has not been updated. Thus, properly formed and productive use of resource support is an essential element of enterprises efficient activity nowadays.

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Состояние и эффективность использования ресурсного обеспечения сельскохозяйственных предприятий в Украине

П.С. Мазурок

Раскрыта сущность понятия «ресурсный потенциал сельскохозяйственных предприятий». Исследовано финансовое обеспечение функционирования сельскохозяйственных предприятий и эффективность его использования. Рассмотрена структура и проведен вертикальный анализ источников ресурсов сельскохозяйственных предприятий. Проанализированы обеспеченность трудовыми и ресурсно-техническими ресурсами сельскохозяйственных предприятий. Рассмотрены уровень заработной платы и премий на

сельскохозяйственных предприятиях. Проведен анализ обеспеченности земельными ресурсами и основными средствами сельскохозяйственных предприятий.

Ключевые слова: сельское хозяйство, ресурсный потенциал, финансовые ресурсы, трудовой потенциал, материально-техническая база.

State and efficiency of resource support agricultural enterprises in Ukraine

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The paper discloses the essence of the term "resource potential of agricultural enterprises". The financial support of agricultural enterprises functioning and efficiency of its use are studied. The structure of sources of agricultural enterprises resources is considered. Vertical analysis of sources of agricultural enterprises resources is carried out. The provision of labor and material and technical resources of agricultural enterprises has been analyzed. wages and bonuses paid on agricultural enterprises are considered. The analysis of land resources and fixed assets provision in agricultural enterprises is carried out.

Key words: agriculture, resource potential, financial resources, labor potential, material and technical basis.

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