

THE AGRICULTURAL PRODUCER GROUPS AS A FORM OF CONSOLIDATION OF THE PRODUCERS AND AGRICULTURAL PRODUCTION

S. Kowalski

The State School of Higher Professional Education in Plock

The Common Agricultural Policy, despite the existing problems and restrictions, launched to accelerate the development of agriculture and its modernisation, as well as the development of rural areas and create the conditions to the continued improvement of rural income. this provided a comprehensive rural development and agriculture and encourages the development of the national economy. Also results in the creation of new jobs in the surroundings of agriculture and develop rural areas, Which was an important argument e.g. to ensure the acceptance of the entry of Poland to the euro.

Polish agriculture has many problems, which hinder the pursuit of activities. Rising production costs, the fragmentation of holdings, outdated technology probably are not conducive to achieving satisfactory results profitability polish holdings. Nowadays it is important to adapt production to the needs and market requirements. A single producer has difficulties with the negotiation of prices as is often too small scales production.

Competitiveness of rural areas, as an investment location, business, the development of services depends largely on the orientations of the instruments of rural development policy.

One of the community priorities rural development is to improve the organisation of the food chain and the promotion of risk management in agriculture. This objective can be achieved m. Others through the creation of agricultural producer groups.

The aim of article is an indication of the benefits arising from the creation of agricultural producer groups and to try to assess the conditions associated with the possibility of funding of actions conducive to set them up in the conditions of the functioning of the common agricultural market the EU.

Key words: *common agricultural policy, rural development, agricultural producer groups, financing activities*

The objectives and benefits of the functioning of the agricultural producer groups. The emergence of agricultural producer groups is based on the basic idea of a, which is the joint action, which enables meet the challenges of the market economy based on the principle of competition. Thanks to the competent organising and the production adjustment to the requirements of the consignee in terms of quality, quantity and range while application of the principles of environmental protection at all stages of production, storage and distribution of agricultural products, farmers are enabled to provide itself with a stronger position to the market, and a higher, and safer revenue.

On 21 November 2000 entered into force of the act of agricultural producer groups and their relationships and other acts (Dz.U. z 2000 r. Nr 88, poz. 983, z późn. zm.), constituting the legal basis creating groups. It is based on a multiannual economic traditions, expressing cooperation farmers. lays down rules to organise

themselves agricultural producers in the group, and those of railways in the compounds groups mode and their registration. for the most important objectives of the agricultural producer groups should include:

- adapting production jointly to market conditions,
- improving the effectiveness of the management,
- planning of production with particular regard to its quantity and quality,
- the concentration of supply,
- organising the sale of agricultural products,
- environmental protection.

In the establishment and functioning of producer groups we can also raise the profile of the following benefits of belonging to the agricultural producer groups:

- reducing the number of intermediaries,
- the higher unit revenues members (cheaper for the group: fertilisers, plant protection products, transport)
- better prices for the single, good quality product, delivered in time,
- joint investment (capital, loans, machinery, magazines and cold stores),
- the joint preparation of the relevant batch of products (storage, drying, presentation, packaging and marking),
- the timetable for deliveries,
- joint promotion of products,
- exchange of experience in technology,
- exchange of market information,
- a stronger partnership causing strengthening dominance on the market and its better
- monitoring (access to information),
- distribution of risks at all the members of the group and joint solving problems and the use of the consultancy.

Polish law provides for a series of legal forms of association of producers: among these are cooperatives, limited liability companies, the civil companies, agricultural industry associations, associations (table 1).

1. Characteristics legal forms of agricultural producer groups

Legal form	The cooperative	LLC	The associaton	Associaton
Nature of the organisations	Economic, but also social	Any	Socio-professional, but also marketing	Social
Area of activity	Without restriction	Without restriction	The territory of the RP	Without restriction
Members of the organisation	Natural and legal persons	Natural and legal persons	Natural persons	Natural persons
The number of founder members	at least 5 natural persons or 3 legal persons	1 and more	At least 10 natural persons	At least 15 natural persons

Source: The Ministry of Agriculture and Rural Development: Promotion of agricultural producer groups , Warsaw 2011, s. 6.

Each of the following legal forms, as the legal action of the producer group has both advantages and drawbacks, e.g. association is a good solution for producer groups in the initial operating period, since it is not required initial capital and relatively simple is a form of registration. In the association agreement can be effectively learn to cooperation. however, the group of the production, which intends to invest, should opt for a different legal form. For producer groups wishing to invest in the joint undertaking economic, e.g. the construction of the warehouse – a good solution is Limited Liability Company . For the company with o. o. farmers may raise shareholders, who have some wealth and it may be lodged in kind. Currently the most common legal form used by the agricultural producer groups is a cooperative. This is a form of checked in practice many countries, including in the EU, and the cooperatives of farmers operate approximately 60% of supply in means of production and disposal of the products. In selecting the way organise ourselves first of all, it should be taken into account form, which will not restrict the conduct of the proposed activities and allow the effective completion of the group's objectives [8].

Financial support of polish agriculture in the framework of The Rural Development Plan 2007-2013.

Rural Development Plan for the years 2007 – 2013 (RDP 2007 - 2013) was a document laying down the scope and the form of support for rural areas in Poland in the next programming period, it is for the period 2007-2013. A large part provided for in the action programme was a continuation of the instruments implemented in the years 2004-2006 in the framework of the rural development plan for the period 2004-2006, performing in Poland the so-called accompanying measures the common agricultural policy and sectoral Operational Programme „*Restructuring and modernisation of the food sector and rural development 2004 – 2006* ” pursuing objectives of eu cohesion policy. the RDP 2007-2013 was adopted on 24 July 2007 at its meeting of the rural development committee of the European Commission.

Rural Development Programme for the years 2007 – 2013 was financed with both the eu budget (the european agricultural fund for rural development - eafrd), and with national public funds. The total amount of compensation from public funds under the scheme is ca. eur 17,2 billion. Allocation of funds from the eu budget is more than 13,2 billion. the participation of national public funds will be around eur 4 billion. indeed, for distribution was around 14 billion, because nearly 3 billion are liabilities of the years 2004-2006 taken in the framework of the Rural Development Plan for the period 2004-2006.

2. The financial plan of the RDP 2007-2013 broken down by the axes (Euro).

Axis	The public contribution in Euro	
	Total public contribution	Rate of contribution EFRROW (%)
Axis 1	7 187 532 000,00	75
Axis 2	5 546 001 520,00	50
Axis 3	3 430 183 920,00	75
Axis 4	787 500 000,00	80
Technical assistance	266 600 000,00	75
Together	17 217 817 440,00	77

Source: www.minrol.gov.pl, 22.09.2014

The actions of the RDP 2007-2013 are carried out in the framework of the four priority axes.

Axis 1 (economic) - improving the competitiveness of the agricultural and forestry

sector

Axis 2 (environmental) - improving the environment and rural development:

Axis 3 (social) - the quality of life in rural areas and diversification of the rural economy:

Axis 4 LEADER

The legal basis for the functioning of the rdp 2007 – 2013 in Poland is act of 7 march 2007 to „*Supporting rural development measures involving the European agricultural fund for rural development*”. The detailed conditions and modalities for granting aid shall be governed by the relevant regulation of the minister for agriculture and rural development.

The agricultural producer groups in the RDP 2007-2013

Support for the agricultural producer groups in the framework of the 2007-2013 Rural Development Programme is a continuation of the action which was initiated in the Rural Development Plan of the years 2004 - 2006.

The financial aid was granted to facilitate the creation and functioning of the agricultural producer groups emerging in order to: adjustment of production to market requirements by members of the group, jointly placing goods on the market, including preparation for sale, centralisation of sales and deliveries to wholesale customers and the establishment of common rules for the information on production, with particular regard to harvesting and availability of products.

For assistance could apply the agricultural producer groups registered, on the basis of act of 15th September 2000 r. agricultural producer groups and their relationships and other acts (Dz. U. Nr 88, poz. 983, z późn. zm.) which operate in specified by the ministry of agriculture and rural development sectors.

Support within the framework of action\ "the agricultural producer groups" under Rural Development Programme for 2007-2013 (as in the rdp 2004-2006) was granted in the form of flat-rate aid in annual instalments for the first five years (the subsequent 12-month periods of business by the group), calculated from the date of the entry of the group agricultural producers to register by the voivodship marshal responsible for the location of the group. The aid was calculated on the basis of the annual net worth of revenues from sales of products or groups of products manufactured in the holdings of the members of the group and shall be:

- 5%, 5%, 4%, 3% i 2% the value of the production marketed, which is the equivalent in gold to the sum of 1.000.000 euros, respectively in the first, second, third, fourth and fifth year, or
- 2,5%, 2,5%, 2%, 1,5% i 1,5% the value of the production marketed, which is the equivalent in gold above the sum of 1.000.000 euros, respectively in the first, second, third, fourth and fifth year.

The amount of support for the year of the group's activities could not exceed:

- in first and second year - 100 000 EUR;
- in third year - 80 000 EUR;
- w fourth year - 60 000 EUR;
- in fifth year - 50 000 EUR.

The amount of the advance funding could not be higher than the amount of the participation of national public funding from the state budget intended to co-finance expenditure carried out under the eafnd, set out on the basis of the planned volume and value of the revenue from the sale of products or product group, because, for which the group was created, manufactured in the members' holdings of this group, in the first year of operation of not more than 50,000 PLN.

The operation of air support in the framework of action "The agricultural producer groups" under Rural Development Programme for 2007-2013 shall take place in branches regional arimr competent due to established the agricultural producer groups in two stages of basic and additional non-compulsory stage for a advance funding.

The use of eu funds in the years for 2004-2013

In Poland at the beginning of november 2013 registered was 1256 producer groups (in the tests shall not be taken into account the canned fruit and vegetables). Approximately ¼ polish the organisation of agricultural production is situated in Wielkopolska, in second place is located Lower Silesia Province (122 pcs.), and the third Kujawsko-Pomorskie (119 pcs.). least groups is in Małopolska and in Świętokrzyskie province, (table 3).

3. The number of agricultural producer groups to register entries voivodships (situation on 13.11.2013)

Province	Number of groups	Number of members
Wielkopolskie	386	5269
Dolnośląskie	122	1548
Kujawsko-Pomorskie	119	1891
Opolskie	82	888
Warmińsko-Mazurskie	82	589
Zachodniopomorskie	68	533
Lubuskie	68	825
Mazowieckie	65	733
Pomorskie	64	818
Podlaskie	42	2330
Podkarpackie	38	3399
Łódzkie	34	256
Lubelskie	27	4248
Śląskie	23	162
Świętokrzyskie	18	2898
Małopolskie	18	997
Poland	1256	27384

Source: The development of its own on the basis of: [Boguta W. i in, s. 53].

In our country is the most groups grain and oilseeds (25,2%). Also there is a lot of organisations representing producers of the porcine species (19,4%) and poultry (19%). On most groups in Mazowsze is producing fattening pigs (31.3%) in the further alternative are poultry breeders and producers of milk (table 4). Polish agricultural producers in a limited extent take joint action on the market, it is therefore extremely important to be made available to the instruments of support for the creation and functioning of the agricultural producer groups. it is possible thanks to the RDP 2007-2013, which action 142 the agricultural producer groups is a continuation of the action of the same name, which was initiated in the regional development plan 2004-2006 (action 7). Until 30 June 2013, an 1 148 applications for financial support, we spent 1 106 decision granting them, including 91% in the framework of the RDP 2007-2013 and paid the amount of 435,5 million (chart 1), including: — 24,2 million for 79 groups in the framework of the RDP 2004-2006, — 411,3 million PLN under the RDP 2007-2013 (50,2 million PLN for 94 producer groups in respect of the commitments of the RDP 2004-200625 and 361,1 PLN 816 million for groups with new commitments of the RDP 2007-2013).

4. The structure of agricultural producer groups according to sectors in 2013. (in%)

Province	grain cereals	grain and oilseeds	oilseeds	poultry	potatoes	eggs	pigs	cattle	milk	beetroot	others
Dolnośląskie	9,0	52,3	2,7	17,1	9,0	1,8	0,9	1,8	1,8	-	3,5
Kujawsko-pomorskie	12,0	27,3	10,3	8,5	2,6	-	19,6	6,0	4,3	5,1	4,3
Lubelskie	4,2	25,0	-	8,3	-	-	16,7	8,3	8,3	4,2	25,0
Lubuskie	5,2	19,0	8,6	44,9	-	1,7	6,9	3,4	8,6	-	1,7
Łódzkie	8,7	13,1	-	21,7	-	-	39,1	-	8,7	-	8,7
Małopolskie	7,1	21,5	-	-	-	7,1	14,3	-	-	-	50,0
Mazowieckie	2,1	6,3	-	22,8	6,3	6,3	31,3	2,1	22,8	-	-
Opolskie	18,6	32,1	21,0	13,6	2,5	1,2	7,4	-	1,2	1,2	1,2
Podkarpackie	2,9	26,5	-	20,6	-	2,9	11,8	2,9	11,8	-	20,6
Podlaskie	-	5,4	-	64,9	-	2,7	16,2	2,7	-	-	8,1
Pomorskie	5,0	43,4	5,3	6,7	10,0	-	8,3	3,3	8,3	1,7	8,3
Śląskie	-	13,1	4,3	47,9	-	4,3	17,4	4,3	8,7	-	-
Świętokrzyskie	-	5,6	-	44,4	-	-	5,6	-	16,6	5,6	22,2
Warmińsko-mazurskie	10,5	19,8	6,6	46,1	-	1,3	11,8	2,6	-	-	1,3
Wielkopolskie	6,6	13,3	5,2	7,8	1,9	0,5	42,8	8,3	9,3	1,9	2,4
Zachodniopomorskie	13,0	47,8	8,7	10,1	-	1,5	1,5	1,5	7,2	1,5	7,2
Poland	8,1	25,2	6,2	19,0	2,8	1,3	19,4	4,1	6,8	1,5	5,6

Source: The development of its own on the basis of: www.minrol.gov.pl, 10.02.2014

The greatest amounts of support received agricultural producers in the affiliated groups from the provinces: Wielkopolskie (91,3 million PLN), the lower silesia region (53,3 million PLN) and the Kujawsko-Pomorskie regional assembly (51,1 million PLN), and the smallest of the provinces: Małopolskie (3,4 million PLN), Świętokrzyskie (4,3 million PLN) and Lubelskie (7,8 million PLN) (chart 1).

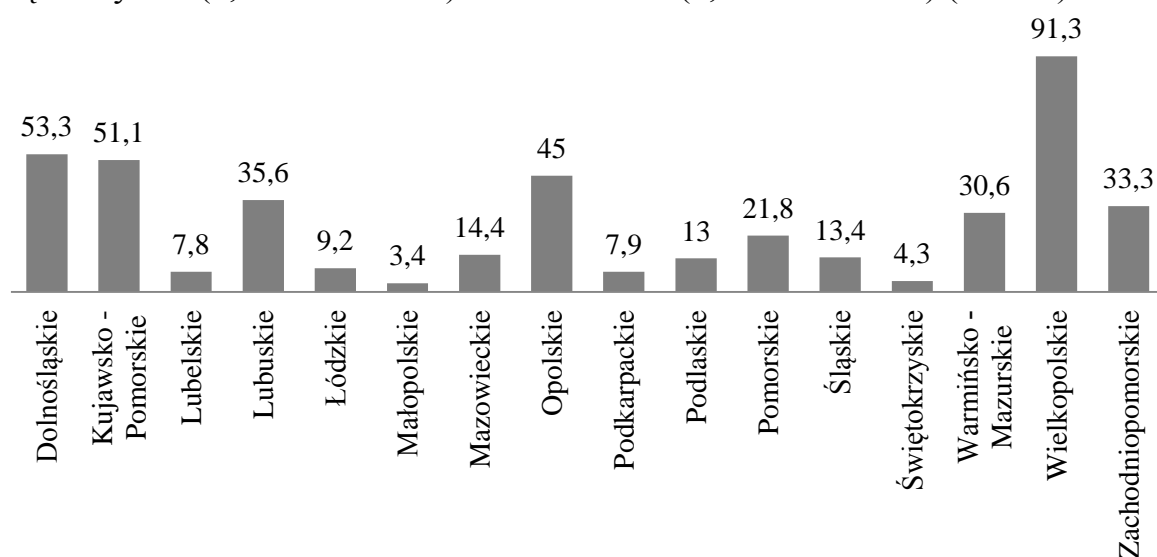


Chart 1. The amount of the support paid by arimr (in million PLN) groups agricultural producers in the framework of the RDP 2004-2006 oraz RDP 2007-2013 at provinces

Source: The development of its own on the basis of: ARiMR z 25.02.2014 r.

According to the issued decisions granting payments groups agricultural producers, support was granted mainly to the producers of pigs and pig meat (34,5% in action 7 RDP 2004-2006 oraz 18,6% in the operation of the 142 RDP 2007-2013 - without liabilities), as well as producers cereal grains and oilseeds (22,7% in the regional development plan 2004-2006 and 27,2% in the rdp 2007-2013). a significant additional group of beneficiaries of the action of the RDP 2007-2013 represented poultry producers and its milk products (21.2%) (Chart 2).

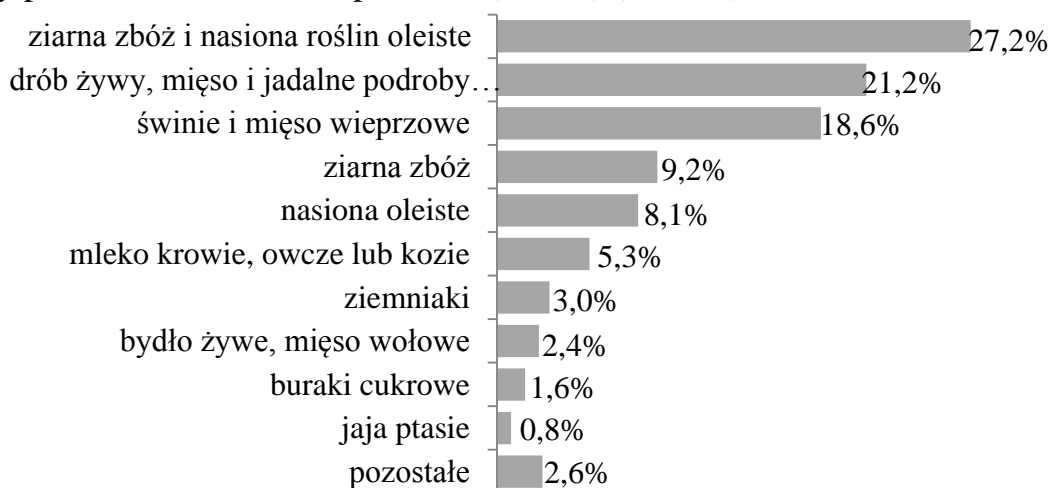


Chart 2. The structure of decisions granting payments groups agricultural producers, according to the type of industry

Source: The development of its own on the basis of: www.arimr.gov.pl z 25.02.2014 .

Summary. Entry of our country to the structures of the European Union has forced the need for change in agriculture in order to adapt them to the rules of the Common Agricultural Policy. the integration process of polish agriculture with the European sped up the dynamics of the setting-up of producer groups.

Nowadays, the idea of team management shall be implemented, by the so-called group of agricultural producers. according to polish legislation the agricultural producers may organise themselves in the agricultural producer groups in order to adapt agricultural production to market conditions, improved efficiency management, the planning of production with particular regard to its quantity and quality, the concentration of supply and to organise the sale of agricultural products, and also environmental protection.

The dynamic development of agricultural producer groups and what is with this shall be binding increase their participation in the food market has a significant impact on improving the economic situation of agricultural holdings. This impact is also noticeable in the processes of modernisation of these farms resulting from pressure it has the need to vertical integration in agriculture. Already at the time of the block of ideas actions highlighted its role in facilitating the polish commodity production holdings adapt to the agriculture of the European Union, where the organisations of agricultural producers have existed for many years. in this time they play a major role in the markets of agricultural products

Agricultural production in Poland is dissipated by the concentration is perceptible, but gradually, and time will have a positive effect on the force of farmers. decreasing employment in farming activity is the appropriate phenomenon for this chapter of the economy, but there is a too slowly. to organise agricultural producers undoubtedly

encourage action Rural Development Programme, and applied by the state tax credits. producer groups are not only positive for the same members, also for the entire industry and consumers.

References

1. Chlebicka A. i in.: *The emergence of agricultural producer groups and volatility in prices*, FAPA, Warsaw 2008.
2. Dmochowska H. (red.): *Statistical yearbook agriculture 2011*, Establishment Statistical Publications, Warsaw 2011.
3. Łączyński A. (red.): *The characteristics of agricultural holdings, Widespread an agricultural census 2010*, Establishment Statistical Publications, Warsaw 2012.
4. Martynowski M.: *Rural cooperatives as one of the main forms of joint economic human activities, The National Council Investor-owned*, Warsaw 2014.
5. The Ministry of Agriculture and Rural Development: *Promotion of agricultural producer groups*, Warsaw 2011.
6. Nurzyńska I., Wilkin J.: *Poland village 2012. The report on the state of the rural*, SCHOLAR, Warsaw 2012.
7. Parzonko A.: *The methods of cooperation advisers with farmers organised in the agricultural producer groups*, Warsaw Agricultural University, Warsaw 2008.
8. Zawisza S.: *Development prospects agricultural producer groups – opportunities and risks*, Academic edition of the University Technological and Natural in Bydgoszcz, Bydgoszcz 2010.

Одержано 25.09.2015

УДК 657.1+657.47

КАЛЬКУЛЯЦИЯ ПРИ ДИРЕКТИВНОМ ПЛАНИРОВАНИИ ДЕЯТЕЛЬНОСТИ

А.Ф. Черненко, доктор экономических наук

Южно-Уральский государственный университет

О.А. Афонина

Центральный научно-исследовательский институт химии и механики

В статье рассмотрен метод калькуляции, соответствующий нормативным правовым актам, регламентирующим формирование экономической составляющей в сфере директивного планирования. Показано, что существующие методы обратной калькуляции не могут быть применимы организациями, работающими с директивными контрактами. Разработанный метод обратной калькуляции обеспечивает достижение приемлемого для двух субъектов экономических отношений – заказчика и предприятия – сочетания стоимости контракта и валовой прибыли.

Ключевые слова: обратная калькуляция, директивное планирование, учет, государственный заказ, метод калькуляции.