

ЕКОНОМІКА ТА УПРАВЛІННЯ ПІДПРИЄМСТВАМИ (ЗА ВИДАМИ ЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ)

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DOMESTIC EXPERIENCE AND PROBLEMS OF AGRICULTURAL ENTERPRISES' CLASSIFICATION BY SIZES IN THEIR INTEGRATION'S CONTEXT

Анотація. Досліджено генезу вітчизняної класифікації аграрних підприємств. Проаналізовано і згруповано критерії розподілу суб'єктів господарювання за розмірами відповідно до положень нормативно-правових актів для цілей оподаткування, надання державної підтримки та організації статистичного обліку. Визначено проблеми класифікації суб'єктів аграрного господарювання для цілей залучення їх до інтеграційних процесів.

Ключові слова: класифікація підприємств, розподіл підприємств за розмірами, інтеграція, інтеграційні процеси, типологія аграрних підприємств, міжгосподарські зв'язки, АПК.

Problem statement. Effective development of the integration relations provides creation closed grocery chains by formation of stable inter-economic and inter-branch relations on condition for all subjects of agro-industrial management involvement irrespective of their organizational and legal forms in agrarian sector of economy. The effective system of inter-subject economic relations has to be based on a proportional and equivalent exchange, including norms of accumulation and intermediate consumption of production, therefore finally depends on sizes and type enterprise's specialization. Absence of accurate criteria of distribution of the enterprises by sizes, frequent changes in regulatory legal acts which due to settle this problem, leads to impossibility of carrying out retrospective comparisons on the basis of statistical data, groundwork for methodology of integration relations in agrarian and industrial complex development, effective regulation of parceling and super-concentration's processes, that actualize a research subject.

Analysis of the last researches and publications. To problems of development of the small and large agricultural enterprises, their typology and rational joining up in

agribusiness' system there are devoted works of such scientists as N. Kablukov, N. Makarov, V. Postnikov, A. Chayanov, A. Chelintsev, V. Ambrosov, T. Berkuta, E. Borodina, V. Gorevoy, S. Karman, M. Kropivko, Yu. Lupenko, N. Malik, V. Messel-Veselyak, A. Onishchenko, V. Pivtorak, I. Prokopa, P. Sabluk, T. Yavorska and a lot of others. Thus the majority of proceedings are devoted to separate aspects of business' evolution in the rural area, to development of different management forms or their joining up whereas problems of agricultural enterprises' classification by sizes in their integration's context in a complex didn't find the reflection in scientific works.

Article's objective formulation. A research objective is to generalize domestic experience and to allocate problem aspects of the agricultural enterprises' classification by sizes in their integration's context.

Basic data for study statement. The problem of enterprises' classification in the different spheres of economy is not new in national economic history. In the tsarist Russia for taxation in a rural area was used the division of households by audited souls' amount – man's population without age and working

capacity, which were recorded periodically by carrying out censuses (during 1718-1859 ten of such censuses which were made out in special collections – “Census Records” were carried out). For the military purposes in 19th century was used an indicator of suitable for army horses’ quantity, by “Military and Horse Censuses” results [1, p. 11-12]. With adoption of “The Manifesto on Cancellation of a Serfdom” and “The General Provision on Peasants who Left Serfdom” effective March 3, 1861 the classification category “audited soul” was replaced with «present soul», and audits of the population for taxation were abolished. At the same time, due to the lack of corresponding changes in legislation, «present souls» were de facto distributed on “landed souls” (the real man’s population) which were used at land management and maintaining territorial statistics, and “tax souls” (upon carrying out the last 10 Census) – at the peasants’ taxation [2, p. 229].

In scientific purposes also the other indicators of the agricultural producers’ size were used (land plot area, a number of oxen, horses, plows, etc.), however allocation of the capitalist and non-capitalistic farms’ groups with further research of their organization’s features was a main objective of carrying out such classifications [3, p. 40-42]. N. Kablukov on the land plot area in use of a small-scale enterprise considers an parcel of land which can be processed completely by land owner’s forces and his family; the large-scale – when managing happens on the enterprise beginnings to wage labor without application of land owner’s or members’ of his family work to cultivation or management; all other farms are averages [4]. Essentially, such distribution became a basis for allocation of labor-based, semi-labor-based and capitalist farms.

On example of the statistical analysis the scientist V. Postnikov allocated with grouping method of the Taurian province farms the six groups of agricultural producers on a complex of their sizes’ indicators: on the cropping area, labor structure, working cattle’s quantity per homestead or per caput [5]. Generalizing E. Postnikov’s research, we have allocated these groups of farms. The first group – poor peasant households – which don’t sow in general or sow a little, using for land cultivation the hired

cattle, having as the main family income proceeds of peonage. The second group – semi-labor farms – with cropping area up to 5,4 hectares and cultivation by its own cattle, production with which is completely consumed by a family, and the main family income proceeds of peonage. The third group – semi-usurious farms – with cropping area of 5,5-10,9 hectares, irregular cultivation of own lands, and the main income is gained from lands or cattle leasing and at the expense of other subsidiary trades. The fourth group – medium-labor farms – the cropping area is 11,0-27,3 hectares; as a managing result of own made production is enough only for families’ needs, and the additional income necessity is caused by amount of land, cattle number and structure of household’s members. The fifth group – semi-capitalist farms – with a cultivated area of 27,4-54,6 hectares where the made production from the most part of the area goes for sale, and for its cultivation are attracted hired workers. The sixth group – capitalist farms – the cropping area exceeds 54,6 hectares, all production goes for sale, and land cultivation is carried out completely at the hired labor inputs; additional income is gained from lands or cattle leasing.

Such approach of V. Postnikov was much-criticized by V. Lenin, who allocated henceforth three groups of peasant farms: poor-peasant (proletarian), peasant-of-medium-welfare and prosperous [6], which was transformed further by L. Kritsman into an ideological formula: “kulak – peasant-of-medium-welfare – poor-peasant” [7].

With changing economic, political and agrarian system in the country, researches of agricultural enterprises’ classification were resumed. So, the economist N. Makarov allocates five social and economic types of agriculture depending on cumulative expenses of the capital, land and labor, which are similar to the allocated by V. Postnikov groups: small labor farms (semi-proletarian, poor-peasant, undersized or parceling), labor farms (peasant-of-medium-welfare, petty-bourgeois), capitalist-labor farms (petty-bourgeois, semi-capitalist, kulak’s, semi-labor), capitalist farms, and also the large-scale capitalist enterprises organized on latifundium system [8, p. 42]. Thus the author came to a conclusion that classification of agricultural enterprises based

on expensive approach allows allocating quite accurately production and social groups, however is not a system approach as doesn't consider inter-economic relations, specialization and structure of the income which can be received in other economy's branches.

Introduction of the income and its structure's categories allowed A. Chayanov to allocate six types of peasant farms: capitalist, semi-labor, prosperous family and labor, poor-peasant family and labor, semi-proletarian and proletarian [9, p. 28-33]. Thus the scientist, contrary to compulsory creation of collective farms, offered the mechanism of the first five farms' types, attraction to the cooperative and integration relations by carrying out cooperative collectivization with formation cooperative sector of economy further.

The significant contribution to agricultural enterprises' classification classification for their further integration was made by A. Chelintsev. In his opinion, when carrying out classification it is necessary to consider structure of agriculture and the industry's production, the relation to means of production with their obligatory distribution on own and loan [10].

In statistics of USSR agriculture the farms' division on their organizational forms was used. Collective farms as the main criterion indicator of the size had a number of the homestead, thus, according to methodological explanations for statistical year-books, at 10-12-15 homesteads per collective farm (kolkhoz) it belonged to small [11, p. VIII, XIII]. The small collective farm homesteads shared on horseless, non-inventory and non-sow [12, p. 98]. In the industries statistics the indicator of the employed workers and engines' number was applied to category «large-scale industry» – 16 workers in the presence of the engine and not less than 30 workers without engine [12, p. 45].

During 1960-1990 there was a stage-by-stage optimization process of the agricultural and industrial enterprises by sizes, integration formations and economic agrarian and industrial complexes' creations. The problem of enterprises' classification by sizes de facto remained unaddressed.

A some impulse to emergence of need for classification was given by USSR's laws: "On the Enterprises in the USSR" (No. 1529-1

effective 06/04/1990), "On Taxes from the Enterprises, Associations and Organizations" (No. 1560-1 effective 06/14/1990) and "On the General Principles of Peoples' Business in the USSR" (No. 2079-1 effective 04/02/1991), where categories of small enterprise, tax benefits and opportunities for providing the state support of small business' development were declared.

After the USSR denouncement and with declaration of Ukrainian independence the course on transition from a planned management system to market economy was proclaimed. This process as the 90th century began was carried out by denationalization and privatization, formation of various social and economic structures in the rural area. The business activity's relations at that time were mostly governed by Civil Code of USSR and the Law of Ukraine "On the Enterprises in Ukraine" ("On the Enterprises in Ukrainian Soviet Socialist Republic", No. 887-XII from 27.03.1991) which were defined such enterprises' types as: individual, family, private, collective, state, state municipal, joint venture, including ventures with foreign investments; amalgamation of enterprises forms like associations, corporations, consortia and concerns were fixed. According to this Law (clause 2) depending on enterprise's economic turnover volumes and workers' number (irrespective of ownership forms) it could be referred to category of small enterprises. Again created and operating enterprises treated small enterprises: in the industry and building – numbering workers up to 200 people; in other branches of the production sphere – numbering workers up to 50 people; in science and scientific service – numbering workers up to 100 people; in branches of the non-productive sphere – numbering workers up to 25 people; in retail trade – numbering workers up to 15 people [13]. In agriculture the standard of workers up to 50 people without other additional restrictions was applied [14, p. 167].

In further criterion of division of the enterprises for their sizes evolved depending on needs of a state policy in the sphere of the taxation, support, maintaining the simplified systems of accounting.

The subjects of management division on headcount of workers and annual income from

all kinds of activity, defined according to standards of the legislation (tab. 1), is applied to the organization of the simplified taxation systems since 1998 in Ukraine.

Table 1

**Dynamics of criteria distribution of the Ukrainian enterprises
as single tax payers, 1998-2015**

Normative legal act	Subject's type	Criteria	Account group	Value of criterion
The Decree of the President of Ukraine "On the Simplified System of Taxation, Accounting and Reporting of Small Enterprises" No. 727/98 signed 07/03/1998)[16]	IP	The headcount of workers, persons	n/s	≤ 10
		Volume of sales (goods, works, services) proceeds, thousand UAH		≤ 500
	CP-E	The headcount of workers, persons	n/s	≤ 50
		Volume of sales (goods, works, services) proceeds, thousand UAH		≤ 1000
The Law of Ukraine "On Modification the Tax Code of Ukraine and Some Other Acts of Ukraine Concerning the Simplified System of Taxation, Accounting and Reporting" No. 4014-VI effective 11/04/2011) [17]	IP-B	The headcount of workers, persons	1	$= 0$
		Annual income, thousand UAH		≤ 150
	IP-B	The headcount of workers, persons	2	≤ 10
		Annual income, thousand UAH		> 150 ≤ 1000
	IP-B	The headcount of workers, persons	3	> 10 ≤ 20
		Annual income, thousand UAH		> 1000 ≤ 3000
	CP-SM	The headcount of workers, persons	4	≤ 50
		Annual income, thousand UAH		≤ 5000
The Law of Ukraine "On Modification of the Tax Code of Ukraine Concerning the State Tax Administration and in Connection with Carrying out Administrative Reform in Ukraine" No. 5083-VI effective 07/05/2012) [18]	IP-B	The headcount of workers, persons	5	∞
		Annual income, thousand UAH		≤ 20000
	CP-SM	The headcount of workers, persons	6	∞
		Annual income, thousand UAH		≤ 20000
The Law of Ukraine "On Modification the Tax Code of Ukraine and Some Acts of Ukraine Concerning the Tax Reform" No. 71-VIII effective 12/28/2014) [19]	IP-B	The headcount of workers, persons	1	$= 0$
		Annual income, thousand UAH		≤ 300
	IP-B	The headcount of workers, persons	2	≤ 10
		Annual income, thousand UAH		> 300 ≤ 1500
	IP-B CP-SM	The headcount of workers, persons	3	∞
		Annual income, thousand UAH		≤ 20000

Legend: n/s - it is not specified by the normative legal act; IP - individual person; IP-B - individual person – businessman; CP-E – corporate person – entrepreneur; CP-SM - corporate person – subject of managing.

Source: it is made by the author according to Ukrainian normative legal acts.

Allocation and legislative recognition of small business' category caused at once need for its state support by both direct and indirect methods. Criteria distribution of the Ukrainian enterprises as single tax payers at the first stages was coordinated with the general division into small, medium-sized and large enterprises. However with increase in small forms of management quantity, introduction of branch simplified taxation's systems (such as the fixed agricultural tax) and development of the legislation on providing the state support, these indicators started differing significantly, especially on the annual income from all kinds of economics activity.

As a result of the tax law codification since 01.01.2012 in the Tax Code of Ukraine (No. 2755-VI effective 12/02/2010) provided 4 single tax payers' groups, which since 01.01.2013 it was increased up to 6, and since 01.01.2015 – is reduced to 3, with allocation of separate fourth group – payers of the fixed agricultural tax [15].

Also since 01.01.2015 the taxation issue was resolved by the fixed agricultural tax and in favor of the enterprises which are involved in integration processes.

So, by points 4.3-4.6, clause 291 of the Tax Code of Ukraine it is provided that if the agricultural producer is formed by merge, accession, transformation, division or allocation according to the relevant standards of the Civil Code of Ukraine, the norm concerning observance of the agricultural commodity production's share which equals or exceeds 75 % for the previous tax (reporting) year, extends on all legal persons separately which merge or join; on each legal entity formed by division or allocation; on the legal entity formed by transformation. The agricultural producers formed by merge or accession can be taxpayers in a creation year if the agricultural commodity production's share received for the previous tax (reporting) year by all producers who take part in their establishment equals or exceeds 75 %. The agricultural producers formed by division or allocation can be taxpayers from the next year if the agricultural commodity production's share received for the previous tax (reporting) year equals or exceeds 75 % [15].

Taking it into account at creation of the complete vertically integrated structure by absorption or amalgamation of business from various branches of economy with forming branched system of affiliated members, association can be the fixed agricultural tax's payer in a year after the accession fact at observance of norm agricultural commodity production's share in a gross revenue more than 75 %. That, in our opinion, is not economically expedient from the point of view at economy of scale law's action and transnational nature for the overwhelming majority of such formations.

Separately for the accounting organization of the taxpayers the category «large taxpayer» is defined as the legal entity at whom the volume of annual income from all kinds of activity for the last four consecutive tax (reporting) quarters exceeds 500 million UAH or the total amount of the taxes paid to the State Budget of Ukraine for payments, control of which collecting is put on supervisory authorities, for the same period exceeds 12 million UAH [15].

Evolution of criteria distribution of the enterprises depending on their sizes for providing the state support and the organization of the statistical accounting, business development assessment is given in tab. 2.

Cost sizes' parameters are subject to recalculation in Euro at an average annual course of National Bank of Ukraine for the corresponding period. But the carrying out recalculation of enterprises' distribution on categories for the previous periods after acceptance of changes is legislatively not provided in normative legal acts.

The given data testify that in legislation there is no the reasoned sequence of actions criteria distribution of the enterprises by their sizes. Five times in 17 years change of indicators' values that does impossible the organization of the scientific researches constructed on selection of uniform data, in fact, nullifies the need of such classification for the accounting and statistics. Now there are comparable data only for 2010-2013, which are brought by State Service of Statistics of Ukraine in accordance with standards of the Law of Ukraine (No. 4618-VI effective 03/22/2012) [25, p. 280].

Table 2

Dynamics of criteria distribution of the Ukrainian enterprises depending on their sizes, 1998-2015

Normative legal act	Criteria	Group of the enterprises			
		micro	small	medium	large
The Decree of the President of Ukraine "On the State Support of Small-Scale Business" (No. 456/98 signed 05/12/1998) [20]	The headcount of workers, persons	≤ 10	≤ 50	n/s	n/s
	Volume of sales (goods, works, services) proceeds, thousand UAH	≤ 250	≤ 1000		
The Law of Ukraine "On the State Support of Small-Scale Business" (No. 2063-III effective 10/19/2000)[21]	The headcount of workers, persons	n/s	≤ 50	n/s	n/s
	Annual income, thousand Euros		≤ 500		
The Economic Code of Ukraine (No. 436-IV effective 01/16/2003) in the first edition, clause 63 [22]	The headcount of workers, persons	n/s	≤ 50	All other	> 1000
	Gross revenue from product sales (works, services), thousand Euros		≤ 500		> 5000
The Law of Ukraine "On Modification of Some Acts of Ukraine Concerning Regulation of Business Activity" (No. 523-VI effective 09/18/2008) [23]	The headcount of workers, persons	n/s	≤ 50	All other	> 250
	Gross revenue from product sales (works, services), mln. UAH		≤ 70		> 100
The Law of Ukraine "On Development and the State Support of Small-Scale and Medium-Scale Business in Ukraine" (No. 4618-VI effective 03/22/2012) [24]	The headcount of workers, persons	≤ 10	≤ 50	All other	> 250
	Annual income from any activity, mln. Euros	≤ 2	≤ 10		> 50

Legend: n/s - it is not specified by the normative legal act.

Source: it is made by the author according to normative legal acts.

At the organization of the state statistical supervision, the division of agricultural enterprises by sizes is also used. According to the general Order of State Statistical Service of Ukraine, Ministry of Agrarian Policy of Ukraine and State Committee of Land Resources of Ukraine "On improvement of the accounting of plant growing" (No. 171/166/152 effective 06/09/2003) legal entities, who are engaged in agricultural production or their branches irrespective of ownership's forms and management, which have in the use 100 and more hectares of agricultural lands treated as large and medium-sized agricultural enterprises [26]. The other enterprises are small if they conform with a claim of operating criteria, that are given in tab. 2. According to the Order of

State Service of Statistics of Ukraine "On Approval of the Instruction on Form Filling of the State Statistical Supervision No. 50-ag" (No. 607 effective 11/05/2004) farms numbering workers more than 50 people were also carried to large and medium agricultural enterprises [27]. Till 2008 division of the enterprises on large, medium and small by criteria from tab. 2 was applied. Since 2008 for distribution used norms, which were consolidated in "Methodological Provisions on the Organization of the State Statistical Supervision According to the Agricultural Enterprises" (Order of the State Service of Statistics of Ukraine No. 289 effective 11/09/2011) [28, p. 4]. Accordingly as large and the medium-sized agricultural enterprise is the

enterprise which size equals is or exceeds a value threshold at least by one statistical criterion: the agricultural land –200 hectares; the number of cattle –50; the number of pigs – 50; the number of sheep or goats – 50; the number of poultry – 500; the number of employed workers in agriculture – 20 people; the volume of income (proceeds) from product sales, works, services of agriculture – 150 thousand UAH. Respectively the enterprise which size is less than specified limit sizes is the small agricultural enterprise [29, p. 6-7].

For hypothesis test of limitation possibility for using the existing criteria distributions of

the agricultural enterprises at their involvement in the integration relations, we created selection of the agricultural enterprises, which on SICEA (NACE) and the established requirements to formation of the respondents' list report in forms No. 50-ag (annual) "The main economic indicators of agricultural enterprises' development" and No. 2-ferm (annual) "The main indicators of farm, small enterprise in agriculture economic activity" for 2012-2013, and carried out distribution of them by the effective procedure (see tab. 2) which results are given in tab. 3.

Table 3

Distribution of the Ukrainian agricultural enterprises by sizes in 2012-2013

Indicator	Group of the enterprises			
	large	medium	small	
			in total	incl. micro
2012				
Specific weight in total of the enterprises, %	0,0	34,3	65,7	64,8
Per one enterprise:				
– farming area, hectares	64899,5	1982,9	254,2	213,2
– the headcount of workers, persons	1782	58	4	4
– net income (sales proceeds), mln. Euros	90,6	1,2	0,1	0,1
2013				
Specific weight in total of the enterprises, %	0,0	33,5	66,5	65,5
Per one enterprise:				
– farming area, hectares	58014,8	2113,0	281,0	233,7
– the headcount of workers, persons	1517	59	4	4
– net income (sales proceeds), mln. Euros	85,8	1,3	0,1	0,1

Note. Average annual course of NBU: 2012 – 10,2706 UAH per Euro; 2013 – 10,6122 UAH per Euro. There were 11 large enterprises in 2012-2013.

Source: it is calculated by the author based on State Statistical Service of Ukraine data.

The given data testify to considerable differences in sizes between the enterprises of various classification groups and existence of a tendency to reduction agricultural enterprises' sizes in 2013 compared with 2012. The most «problem» is the group of medium-sized enterprises because for elimination the methodological mistake when was declaring criteria, legislators have carried to it not only those enterprises, which in structure of distribution are in an interval of range (50, 250] U (10, 50] by number of workers and net income, and those what cannot be carried to any other group on the established requirements (for example, the Enterprise in 2013 had the

headcount of workers – 53 persons, and net income from realization – 0,6 million Euros). Without taking into account specialization of the enterprises and structure of net income from all activity that leads to mixing not comparable among themselves enterprises, that are different on production direction, branch structure and resource providing.

The data given in tab. 4 convincingly testify that taking into account of inter-economic relations at classification is not possible even at application of the integrated selection of the enterprises for SICEA by "Agriculture, Forestry and Fishery".

Table 4

**Distribution of the enterprises from Ukrainian agrarian sector of economy and
the biggest agro-industrial formations by sizes in 2012-2013**

Indicator	Group of the enterprises	
	large	medium
2012		
<i>Ukraine, in total, by SICEA by "Agriculture, Forestry and Fishery"</i>		
Number of the enterprises, units	48	3145
Per one enterprise:		
– the headcount of workers, persons	920	142
– net income (sales proceeds), mln. Euros	39,6	2,9
<i>On a rating of "200 largest agrocompanies of Ukraine"</i>		
Number of the enterprises, units	92	101
Per one enterprise:		
– the headcount of workers, persons	1479	606
– net income (sales proceeds), mln. Euros	164,2	55,7
2013		
<i>Ukraine, in total, by SICEA by "Agriculture, Forestry and Fishery"</i>		
Number of the enterprises, units	28	2925
Per one enterprise:		
– the headcount of workers, persons	1510	141
– net income (sales proceeds), mln. Euros	72,9	2,9
<i>On a rating of "200 largest agrocompanies of Ukraine"</i>		
Number of the enterprises, units	97	96
Per one enterprise:		
– the headcount of workers, persons	1517	546
– net income (sales proceeds), mln. Euros	170,1	57,7

Note. Calculations for Ukraine - approximate.

Source: it is calculated by the author based on sources [25, 30].

Methodologically these results from the fact that enterprises of a rating "200 largest agrocompanies of Ukraine" include mainly integrated formations from different spheres of agrarian and industrial complex, banking and financial sector, the industry, trade, etc., however position themselves in the market as subjects of agrobusiness. Thus when forming the statistical register of agricultural producers "Agro" it is preferred by classification of KISE and SICEA [29] that doesn't allow to keep statistical account of holding structures and the integrated formations of other types which have agroproduction, but not on a main type of economic activity.

The other problem which cannot be solved within the limits of existing classification is inflation, transfer pricing and intermediate consumption in grocery integration chains, that has non-uniformly influence on base of distribution and net profit structure, leads to its deformation.

Conclusions. It was established that effective development of agrarian sector of economy based on stable integration relations requires involvement of all subjects from agrarian management, that are different by sizes, forms of managing, social and economic types. Existing enterprises' classification depending on their sizes in a domestic legal framework and statistics are highly specialized, methodologically and practical not suitable for development of inter-economic relations' strategic plans do not consider specialization, income structure, production type, strongly depend on influence of inflationary processes, models of the taxation and volume of intermediate consumption and accumulation. Therefore, the prospect of further scientific researches is a formation branch methodology of enterprises' classification for their integration.

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Summary.

A research objective is to generalize domestic experience and to allocate problem aspects of the agricultural enterprises' classification by sizes in their integration's context.

Conducted investigation of historical preconditions of the agricultural enterprises' classification has shown that this problem was and remains actual throughout the long period of time. One of the first methodological groundwork concerning use of enterprises' distribution by their sizes at formation of inter-economic relations have been made by N. Kablukov and in due course are developed by A. Chajanov and A. Chelintsev.

As a result of the conducted research it has been established that for effective development of agrarian sector of economy on principles of stable integration relations it is necessary to attract of all subjects of agricultural management, that are various in the sizes, forms of management, social and economic types. Existing classification of the enterprises depending on their sizes in a domestic legal field and statistics are highly specialized, methodologically and practically not suitable for working out of strategic plans for development of inter-economic relations, do not consider specialization, structure of enterprises' incomes, manufacture type, etc.

The other problem which cannot be solved within the limits of existing classification is inflation, transfer pricing and intermediate consumption in grocery integration chains, that has non-uniformly influence on base of distribution and net profit structure, leads to its deformation. Hence as outlook for further scientific researches is formation of branch methodology of enterprises' classification for the purpose of their integration.

Keywords: *classification of the enterprises, distribution of the enterprises by their sizes, integration, integration processes, typology of the agricultural enterprises, inter-economic relations, AIC.*