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THEORETICAL AND METHODOLOLOGICAL BASIS OF THE EFFECTIVENESS OF ACTIVITY OF AGRICULTURAL ENTERPRISES

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The theoretical, methodological and practical aspects of the mechanism of efficiency of agricultural enterprises are discussed. Deals with economic content of category «efficiency». Economic efficiency of agriculture exposed position of environmental, economic and social efficiency. The system of key indicators characterizing the efficiency of agricultural production is determinate. The recommendations for the improvement of economic efficiency in agriculture are offered.
Keywords: efficiency, farms, environmental efficiency, economic efficiency, social efficiency, ecological production, system of indicators of economic efficiency.

Problem definition. Agriculture – one of the most important and vital sector of the economy that produces food for the population and raw materials for various industries. It plays an important role in strengthening the economy, improving living standards and addressing the socio-economic problems. Only efficient agricultural production can be a reliable material base operation of all sectors of the economy of the state.

That is why today particularly acute is a question of efficient and rational use of sustainable farms. It is difficult to name an economic level, economic resources, process or phenomenon level for which the efficiency would not be determined.

The agricultural sector, agricultural production, as a whole, its sub (industry), companies, individual products, bioenergy resources, economic instruments (government support, insurance), industrial maintenance, or its small fragment are considered by scientists and economists with positions efficiency.

Analysis of studies and publications. Theoretical, methodological and practical aspects of the mechanism of efficiency of the agriculture are discussed in the works of V.G. Andriychuk [1], O.A. Buhutskiy [2], M.A. Golik, M.I. Kisil [3], V.V. Pryadko, P.T. Sabluk, O.M. Shpychak and other scientists. But the problem of efficiency – the age-old problem that has always been and will remain relevant.

The subject of the article is to study the theoretical and methodological basis of the nature of production efficiency and determine the ways of improving operating conditions in modern agricultural producers.

One of the most pressing problems of stabilization and further accelerate the development of production in the agricultural enterprises of any form of ownership is to increase its effectiveness.

The main material. Production efficiency is summarizing economic category, qualitative characteristic which appear in high impact use of living and materialized labor in means of production. It is defined as the ratio of the results to the cost of production and living labor.

As it is noted in the economic encyclopedia, «efficiency is the ability to bring effect, the impact process, project, etc. , defined as the ratio effect, result in costs that ensure this result. Also, it is to achieve the most results for the least cost of living and materialized labor. This particular form of expression of the law of economy of time, their relationship through increased productivity, which means increased efficiency of the total work efficiency of the entire production, primarily due to the progress of productive forces» [4, p. 598].

According to V.G. Andreychuk, treats effectiveness as a process efficiency, performance, measured by the ratio between results and costs (resources) that it caused [5, p. 624].

O.A. Buhutskyy defines the essence of the concept of «efficiency» as the ratio of the results in the cost of labor and means of production in material production; that efficiency is a complex, summarizing economic categories, qualitative characteristics which reflected primarily in the use of live performance and materialized labor in means of production [2, p. 264].

M.I. Kisil poit to the determination of the effectiveness by comparing the economic performance (benefits of the business) to the cost of achieving this result [3, p. 59-64].

In the works of many scientists essence of efficiency lies in maximizing the number of products at minimal cost. Specifically M.A. Golik emphasizes that the economic efficiency of agriculture is to produce the maximum amount of high quality product per unit of agricultural land or from one head of cattle at the least cost resources to the fullest satisfaction of people's needs in food industry and in raw materials [6, p. 104].

Increased efficiency means that each unit costs and applicable resources get more output and income that matters for the national economy, in particular, for each agricultural enterprises and population.

Firstly, the less labor and resources spent on the unit, the more you can get those same tools and products will be cheaper. Therefore, efficiency increases in production volumes and better meet the needs of the population.

Secondly, the efficiency of agricultural production directly affects the level of retail prices for food and consumer goods manufactured from agricultural raw materials. Because prices are closely linked to socially necessary costs of production. Increasing the efficiency and reducing the cost create the conditions for decreasing retail prices in the market.

Thirdly, production efficiency increasing impact on rising revenues and profitability of agricultural enterprises. The more they produce and sell products, the cheaper it is they do, the high-

er their income, the more they will allocate funds for the development of production, increase wages and improve social conditions.

Local scientists in their scientific studies focuses more attention on economic efficiency. However, taking into account the specificity of agricultural production, it is useful to distinguish between types of efficiency such as technological, social and environmental [7, p. 318; 8, p. 292].

Process efficiency – a result of the interaction of factors of production that characterizes the performance achieved organisms used in agriculture as a means of production. The plant performance is technological efficiency yields per unit of cultivated area and the main quality parameters of crop production (sugar content in sugar beet, oil in sunflower seeds, corn protein, etc.). In animal technology is performing productivity of livestock and poultry, as well as the basic parameters of livestock production.

The achieved level of technological efficiency significantly affects economic efficiency, primarily because of the existence of fixed costs on which producers in the short term period can not influence. It is also important that the rate of technological efficiency and reflect the specific features of agriculture-related operation in the field of the main means of production – land and living organisms as a means of production. They make it possible to carry out a comparative assessment of the impact of production dynamics and territorial aspect for individual companies and regions.

Social efficiency reflects the improvement of social conditions of life. It aims to implement a set of measures, namely: increasing employment and reducing unemployment, a gradual increase in wages, interest of workers in the results of the enterprise, to create conditions for improving education and professional development, improved working conditions, replacing the heavy and demeaning manual labor means of mechanization and automation, social benefits for rehabilitation. Social efficiency is essentially derived from economic efficiency. It is under the same other conditions, will be the higher, the higher level of economic efficiency was achieved. However with increasing social efficiency increases the productivity of employees, and thus economic efficiency, that there is a multiplier effect of leverage.

Social efficiency is determined by the following indicators: the proportion of income directed to social programs and upgrading of equipment; the size of the profits of the average per employee; level of enterprise employees; the average salary for the company, increasing its dynamics; the cost of training and retraining.

The environmental efficiency determined by the two reasons at least. The first one is the necessity of creating an ecologically safe environment for people, which houses the biological balance are produced ecological products and is not permitted chemicals pollution for agricultural purposes; secondly, the need for the harmonious development of production.

Environmental efficiency is determined by the size of contributions, aimed at protecting the environment. Assessment of determining its metrics: share of net profit aimed at environmental measures; the proportion of income spent on waste management; the proportion of environmentally friendly products in its total production; availability of treatment facilities and storage facilities for waste water technology; the proportion of ecological feed for feeding animals in their total amount; number of medicines used for veterinary treatment of animals.

Economic efficiency shows the final result of the using of production resources and is determined by comparison of the results and costs of inputs.

To assess the economic efficiency of agricultural production S.P. Azizov, P.K. Keniyskyi, V.M. Skupyi aim at the necessity of a system of indicators, which provides (in varying combination) the calculation of these indicators [9, p. 834]:

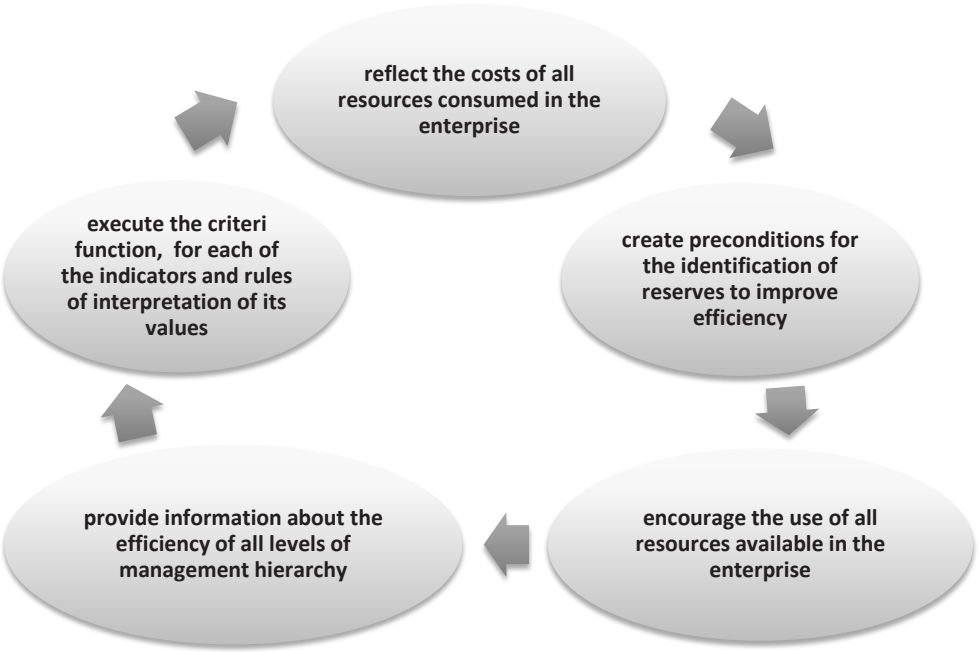

Fig. The system of performance of agricultural enterprises effectiveness

· gross output per 1 ha of agricultural land, the average employee 1 man-hour, 1 UAH of fixed assets and working capital;

· the size of the current production cost of 1 UAH of gross output;

· the gross and net income (profit) per 1 ha of agricultural land, the average employee 1 man-hour., 1 UAH fixed assets and working capital;

· profitability and profit margin (net income) of agricultural production.

All these figures together, with the release of any of them as the main or without such allocation, enable better characterize farm efficiency. They are a reflection of assessing the level and efficiency of all kinds of resources and costs involved into the production:

1) land as the main means of agricultural production – the value of gross output, the amount of gross income, profits (net income) per unit of land area;

2) human labor – the value of gross output, the amount of gross income, profits (net income) per unit labor costs or annual average number of employees;

3) past materialized labor in fixed assets – the value of gross output, the amount of gross income, profits (net income) to 1 UAH fixed assets;

4) current production costs – the cost of gross output, return on production costs, profitability.

Thus, the system of performance of agricultural enterprises effectiveness is represented at figure.

Conclusions. Thus, the effectiveness of agricultural enterprises – is to achieve strategic profit at each stage of development of agricultural enterprises, while ensuring the financial sustainability and solvency optimal balance of profitability and risk.

To achieve the increasing of economic efficiency of agricultural production a set of key measures should be performed:

· improving land using, increasing its fertility;

· the introduction of comprehensive mechanization and automation of production;

· deepening specialization and concentration of production on the basis of inter-farm and agro-industrial integration;

· efficient using of productive assets and workforce;

· introduction of intensive and resource-saving technologies and industrial production methods;

· improving the quality and storage of products;

· extensive using of advanced forms of production and wages;

· development of agricultural production based on various forms of ownership and types of economic activity and creating for them equal economic conditions necessary for independent work and initiative;

· improving the technical and technological level of science and technological progress.

Economic efficiency of agricultural production also can be increased by finding and development of new markets for products. Because most of agricultural producers can not sell their products. They trained for years «pass» it, and now they must sell products. Therefore, it is necessary to improve the work of marketing service that could study the situation in the market and to promote agricultural products to consumers.

In raising the economic efficiency of agricultural production the owner should play an important role. Only this will allow most advantageous to realize the opportunities.

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ТЕОРЕТИКО-МЕТОДИЧНІ ОСНОВИ ЕФЕКТИВНОСТІ ДІЯЛЬНОСТІ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ

Анотація
У статті розглянуто теоретичні, методичні та практичні аспекти механізму ефективності сільськогосподарських підприємств. Висвітлено економічний зміст категорії «ефективність». Економічну ефективність сільськогосподарських підприємств розкрито з позиції екологічної, економічної та соціальної ефективності. Визначено систему основних показників, які характеризують ефективність сільськогосподарського виробництва. Запропоновані рекомендації щодо поліпшення показників економічної ефективності в сільському господарстві.
Ключові слова: ефективність, сільськогосподарські підприємства, екологічна ефективність, економічна ефективність, соціальна ефективність, екологічне виробництво, система показників економічної ефективності виробництва.

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ТЕОРЕТИКО-МЕТОДИЧЕСКИЕ ОСНОВЫ ЭФФЕКТИВНОСТИ ДЕЯТЕЛЬНОСТИ СЕЛЬСКОХОЗЯЙСТВЕННЫХ ПРЕДПРИЯТИЙ

Аннотация
В статье рассмотрены теоретические, методические и практические аспекты механизма эффективности сельскохозяйственных предприятий. Раскрыто экономическое содержание категории «эффективность». Экономическую эффективность сельскохозяйственных предприятий раскрыто с позиции экологической, экономической и социальной эффективности. Определена система основных показателей, характеризующих эффективность сельскохозяйственного производства. Предложены рекомендации по улучшению показателей экономической эффективности в сельском хозяйстве.
Ключевые слова: эффективность, сельскохозяйственные предприятия, экологическая эффективность, экономическая эффективность, социальная эффективность, экологическое производство, система показателей экономической эффективности производства.