**Methods of forming and evaluating the effectiveness of the production potential of agricultural enterprises**

**NK Mrachkovska , PhD**

Shaping of sustainable resources, its expanded reproduction, comprehensive modernization and highly efficient use and ensuring optimum production resources of all types of agricultural enterprises among the most complex and highly relevant not only in research but also in theoretical terms, since it deals with the most important activities of the society associated with the production of food

and agricultural raw materials.   
 Sustainable development and efficient use of the production potential of agricultural enterprises can be achieved only when in practice there are: firstly, economically and environmentally appropriate mix of inputs of labor, material and technical resources; secondly, the widespread use of advanced, high performanced and ecological technologies; third, expanded reproduction and renewal of all the constituent elements of the production potential of agro-industrial production; Fourth, rational use and protection of natural resources of agricultural purposes.   
 To assess the production potential of agricultural enterprises, a system of indicators covering all available resources of the enterprise: fixed assets, inventories and costs, land, labor and financial resources.   
 Each indicator takes one of three options:   
 1. characterizes the level of security of the enterprise in one or other type of resources in relation to the total amount of its assets;

2. performs a specific function of the characteristics of this type of behavior under conditions of resources (liquidity stocks inventory, productivity, material consumption, capitalmobility,etc.);   
 3. determines the degree of efficiency for each ruble costs invested in production (profitability and profitability).   
 In our research the method of calculation of production capacity, developed by Ukrainian scientists has been used. Its main provisions are as follows: the value of land determined by the monetary assessment of each type at the time of calculation; fixed assets are stated at their initial assessment, and working - in the amount of their actual costs, since the rate of turnover of working capital in agriculture is about a year; cost of labor potential is estimated taking into account the actual annual pay and payback period of fixed assets.

On the basis of summarizing the data analysis of the degree of formation, provision, evaluation and utilization of productive capacity of farms it is possible to determine the structure of resource production potential of agricultural enterprises and their method of formation; evaluate the efficiency of individual resources and their degree of scarcity; identify the reserves and the degree of influence of productive resources profit tax; to calculate the optimal resource costs of agricultural enterprises; identify ways of improving the use of certain resources farms.   
 Thus, the method of forming and evaluating the production potential of agricultural enterprises determines by the sequence of analytical research, while providing diagnostic and searching function of the analysis. The purpose of this analysis is to produce analytical information on the scope of the identified reserves of the formation and use of production capacity of enterprises and their effective involvement of areas. For the effective application of the proposed methods of analysis appropriate procedures of systems analysis and statistical means of establishing relationships and dependencies between parameters for the problem under study has been used.