

ynnovatsyonnoe selkohozyaystvennyh enterprises. Proposals ahroynnovatsyonnoho mechanism of development of agricultural sector enterprises.

Selskohozyaystvennyye enterprise, innovations, ynnovatsyonnaya activity mechanism ahroynnovatsyynoho development.

The paper analyzes the state of innovation activity agricultural enterprises and revealed the existing problems. Systematized classification types of investments. Revealed a number of factors influence the development of innovative agricultural enterprises. The mechanism ahroinnovation development of agricultural enterprises.

Agriculture, innovation, innovative activity, mechanism ahroinnovation development.

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INNOVATIVE DEVELOPMENT OF BASIC GOODS KAPITALUAHRARNYH

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The current state and prospects of development of logistics in Ukraine. Based on research into the problems of supply - the main means of agricultural production, particularly their active ingredient scientifically– reasonable suggestions for improving logistics of agricultural enterprises. The necessity of financial leasing as the most effective measures of state support of agricultural producers and agricultural machinery factories. Investigation of private farms

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showed that they operate in conditions of underdeveloped material base, especially the lack of technology, which would correspond to their size - tractors and a corresponding loop machines.

Fixed assets, indexing, logistical support, regulatory requirements, financial leasing, depreciation, agricultural machinery.

Formulation of the problem. As the world practice, most countries conduct reasonable policy of state regulation of agriculture and state support of agricultural producers. Prudence, reasonableness and effectiveness of regulatory policy depends on the reliability and scale

information base of financial and economic indicators of the state of the agricultural sector, the impact of socio-economic phenomena and transformational changes taking place in the country.

An important economic element that defines the performance indicators of agricultural production, are fixed assets, including their cost parameters. The cost of fixed assets depreciation is part of the cost of agricultural products, which affects the values of financial results and profitability of agricultural production.

Analysis of recent research. A significant contribution to the innovative development of market inputs, of methodological and methodical bases of expanded reproduction of capital and working capital, which is important for the efficiency of capital investment made by such scholars as GM Pidlisetsky [3, 5, 6, 8], MI Herun [3] NK Bilousko [7], VL Tovstopyat [5] M. Mohylova [8], SG Mitin [4] V. A. Halushko [7] and many others.

The purpose of research - The development of scientifically based proposals for improving logistics innovation of agricultural enterprises.

Results. The basic mechanisms of state regulation of market economy include fiscal policy. Since 1999 in Ukraine in order to stimulate the development of domestic agricultural production for farmers was established preferential tax treatment. But recently, the financiers of the country raises the question of abolition of tax privileges for agricultural producers. One of the main arguments in favor of this is called a relatively high level of profitability of agricultural production. In the years 2007-2013 on the economy, this level was within 3,3-6,8%, While the profitability of agricultural production - 11,2-27,0%. (Table.1).

1. The level of profitability of different economic activities in Ukraine according to the statistical reporting%.

Activity	Year						
	2000	2008	2009	2010	2011	2012	2013
Operational activity:							
- National economy	2.7	3.9	3.3	4.0	5.9	5.0	3.9
- Agriculture, forestry, fish farming (by 2010 hunting)	-1.6	12.9	14.7	22.9	23.2	21.7	11.8
- Agriculture				24.5	24.7	22.8	12.2
Agricultural production in the agricultural enterprises:							
all	-1.0	13.4	13.8	21.1	27.0	20.5	11.2
plant growing	30.8	19.6	16.9	26.7	32.3	22.3	11.1
stockbreeding	-33.8	0.1	5.5	7.8	13.0	14.3	11.3

Source: Stat. collections "Statistical Yearbook of Ukraine" and "Agriculture in Ukraine".

However, deeper study suggest this illusion of profitability in agriculture. The reason for this - the discrepancy actual consumption of fixed capital accrued depreciation that would ensure its reproduction. In turn, understated the size of depreciation similar effect on production costs, leading to artificially inflated financial results and profitability of agricultural activities.

Inconsistency depreciation costs of primary agricultural and capital needs due to lack of reproduction efficient agricultural practices revaluation of fixed assets, while economic agents of other sectors held reassessment of their property. So, for the years 2005-2013 fixed assets of the national economy were dootsineni to 5.25 times, while agriculture - at 24%. The question of revaluation of agricultural property is updated in terms of rising inflation today. Investigations by analyzing statistical indicators of industry revaluation of fixed assets (Table.2) and by interviewing accountants farm set priorities ensure compliance with the tax revaluation scheme.

This situation is paradoxical, because the scheme does not apply to fixed agricultural tax (from 2015 - the single tax) and is only normal for taxable income. Application farms approach to tax revaluation is explained as follows: habit accounted for clearly regulated rules; uncertainty about the stability of the "rules"; no need to clear the account by virtue of a fixed (from 2015 - the only) agricultural tax.

2. Revaluation of fixed assets of agriculture and the national economy Ukraine for the period 2005-2013 years indexes.

Actual revaluation		The level of reassessment in accordance with tax legislation	Inflation rate
the national economy	agriculture, hunting and forestry		
5.25	1.24	1.28	2.26

Source: Calculated according to the stat. collection "Fixed Ukraine."

The application in practice of the tax revaluation approach taken in 1997, affected the level of underestimation of fixed assets of Agriculture, 1997 and 2013 tractors and agricultural machinery zdorozhchaly 5.6 times, construction works - 11.5 times, vehicles - 3 times, while the tax rules dootsinyty fixed assets could only 78%. (Table.3).

3. Comparison of rising prices for basic agricultural fixed assets and the level of their revaluation under the tax scheme at year end.

Year	Accumulated 1997 index	
	rising prices for inputs that are consumed in agriculture	revaluation

	tractors and agricultural machinery	auto- mobiles	construction and installation work	building materials	of fixed assets for tax scheme
2009	4.21	2.75	7.39	6.02	1.778
2010	4.62	2.82	8,67	6.40	1.778
2011	5.32	2.93	10.23	7,31	1.778
2012	5.47	2.97	11.08	7.91	1.778
2013	5.56	3.02	11.53	7.97	1.778

Source: Calculated according to the stat. Coll. "Agriculture in Ukraine".

Partiality microeconomic indicators and, consequently, the information base macroeconomic nature stipulate insufficient justification of regulatory policy in terms of agricultural development. Therefore:

- Accepted (can be made) biased decisions on state regulation of agriculture and its system of taxation;
- Underestimated the actual market capitalization of agricultural enterprises, which limits, in particular, their ability to attract credit resources.

The research made it possible to justify the indicative factor may adjust the book value of fixed assets of Agriculture, differentiated by type of property, timing of transfer of the balance and with the actual repricing dates under the fair (market) value (tab.4).

4. The estimated one-time factors adjust the book value of fixed assets of Agriculture on 01.01.2015 year*.

Year transfer fixed assets to the balance sheet, which then were not revalued at fair value, or a year, the fair value of fixed assets previously entered	Odds single indexing			
	for buildings	for machines and equipment	for vehicles	other fixed assets
and 1997 to	6.495	3,400	1.845	3.913
1998	6.502	2.996	1,766	3.754
1999	6.532	2.696	1,734	3.654
2000	6.081	2,512	1.866	3.486
2001	5.998	2.491	1.706	3.398
2002	5.384	2.483	1.608	3.159
2003	5.089	2,488	1,720	3.099
2004	4.690	2,557	1.608	2.952
2005	3.454	2,206	1.371	2.344
2006	2.586	1,990	1.527	2.034
2007	2,350	1.823	1,515	1,896
2008	1.986	1.730	1.475	1,731
2009	1.716	1,522	1.338	1,525
2010	1,562	1.435	1.191	1.396
2011	1.331	1.309	1.161	1.267

2012	1.128	1.135	1.119	1.127
2013	1.042	1.106	1,104	1,084
2014	1,002	1,087	1,087	1.059

* - Preliminary data need clarification.

Source: Calculated according to the statistical compilations "Agriculture in Ukraine".

The consequence of underestimating industrial fixed assets are offset by absolute and relative financial and economic performance of agricultural activities, including depreciation, costs, financial results and profitability.

Revised calculation of basic economic indicators of agricultural development, taking into account one-time indexing of fixed assets in the years 2012-2013. Showed that they were significantly overstated (tab. 5).

5. Calculation of economic indicators of agricultural development, taking into account one-time indexing of fixed assets in 2012-2013.

number s / n	Indicator	Year	
		2012	2013
1.	Total cost of sales c / g bln. UAH.	98.7	105.6
2.	Proceeds from sales of billion. UAH.	118.9	117.4
3.	Profit bln. UAH.	20.2	11.8
4.	The level of profitability,%	20.5	11.2
5.	Size depreciation,%	5.3	5.5
6.	Total depreciation (actual) bln. UAH.	6.5	7.0
7.	Total depreciation after one-time indexing bln. UAH.	12.1	14.9
8.	The difference between indexed and actual depreciation bln. UAH.	5.6	7.9
9.	The total cost of (refined) bln. UAH.	104.3	113.5
10.	Profit (revised) bln. UAH.	14.6	3.9
11.	The level of profitability taking into account the value of the indexed fixed assets,%	14.0	3.4

In 2012, when the profitability of agricultural production to 20.5% Respectively of official statistical reporting (Form number 50 SG), estimated taking into account the revaluation of fixed assets amounted to 14.0%, And this even without adjusting financial performance of the industry after bringing wages in agriculture to the average wage in the national economy. In carrying out the calculation of depreciation on fixed assets indexed cost of their reflection in the cost of products sold by agricultural enterprises revised profit in 2013 will be 3.9 billion, which is 11.0billion less than in official statistics (Form 50-SG) and revised profitability will be less by 7.8And equal to 3.4%%.

This value consisted in previous years on artificially inflating the impact of agricultural activities. The level of revaluation (indexation) of fixed assets other sectors of the national economy at times exceeds the

figure in the agricultural sector, according affecting the "relative" lowering the profitability of operating businesses in other areas ("relative" indicators on agriculture).

Conclusion. In order to study the state agricultural policy must be the objective information, including the condition and value of assets. To do this: to improve the regulatory and guidance of revaluation (including one-time indexing) the book value of fixed assets of agricultural enterprises; Reassess industrial fixed assets by one-time indexing their book value.

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STATUS Proanalyzyrovano Modern and prospects of development of technical material and Provision in Ukraine. Based on the study of problems snabzhenyem co - selskohozyaystvennoho major assets for

production, especially *aktyvnoy s sostavlyayuschey, razrabotany* scientific proposals about *A obosnovannyye* Improvement Provision of technical material and *selskohozyaystvennyh* enterprises. Need *Obosnovana* development Financial leasing As most *effektyvnoho* activities of *Gosudarstvennoye* support *selskohozyaystvennyh* *tovaroproyzvoditeley* and *zavodov* *selskohozyaystvennoho* *mashinostroeniya*. Investigation Own *krestyanskyh* farms showed that *îê* *funktsyonyruyut* in terms *slaborazvytoy* material and *Tehnicheskoe* *bazy*, especially not *hvataet* technics *kotoraja by otvechala s* Size - mini-tractors and *sootvetstvuyuscheho* loop machines.

Basic sredstva, indexation, material and Tehnicheskoe Provision, normatyvnaya the needs, fynansovy leasing, Depreciation, selskohozyaystvennoe Mashinostroenie.

In paper the analysis of the modern state and prospect of development of logistical support is reflected in Ukraine. On the basis of research of problems in providing the fixed assets for an agricultural production, especially them active constituent, scientifically and reasonable suggestions are worked out in relation to the improvement of logistical support of development of agricultural enterprises. The necessity of development of the financial leasing as most effective measure of state support of agricultural commodity producers and plants is reasonable agricultural engineer. Research of the personal peasant economies showed that they functioned in the conditions of the enough poorly developed material and technical base, a technique that would answer their sizes - tractors and corresponding loop of machines is not especially enough.

Fixed assets, indexation, logistical support, normative necessity, financial leasing, depreciation, agricultural engineer.

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METHODOLOGICAL ASPECTS OF EVALUATION AND ANALYSIS OF INNOVATION PROJECTS OF ENTERPRISES

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The article analyzes the scientific and applied aspects of modern methods of economic evaluation and analysis of innovation and investment projects in the process of innovation

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