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TOOLS OF STATE REGULATION OF ECONOMIC DEVELOPMENT OF AGRICULTURAL BUSINESS ENTITIES

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Abstract

The article examines and characterizes the tools of state regulation of economic development of agribusiness in Ukraine. The significance of agriculture in Ukraine's economy is determined through the analysis of the share of agriculture in the gross domestic product of 2007-2019. The system of state support of agriculture in Ukraine is grouped and the methods of its implementation are considered. The dynamics of expenditures of the State Budget of Ukraine on the state support of the agrarian sector over 2012-2020 is analyzed. The adequacy of the amount of state support to the agrarian sector of Ukraine is determined due to a comparative analysis of its amount in Ukraine and other countries.

There have been proposed the measures, which should be implemented at the state level in order to reorient the tools of state regulation for support of structures that are mainly interested in the sustainable development of the agrarian sector.

Keywords: tools of state regulation, state support, subsidies, direct methods, indirect methods, agriculture, gross domestic product.

Formulation of the problem. In the modern world, the agrarian sector has always played and will keep playing one of the crucial roles in the organizational and economic support of human vital activity. The applied aspect of recognizing the significance of the agrarian sector for the economy, society, humanity in general is introduced through practices of economic activity. For Ukraine, the agrarian sector and the effectiveness of business entities in particular are of great importance, since this industry makes a great contribution to the formation of the national economic prosperity. Our state, its economy, is critically dependent on the efficiency of management in the agrarian sector, especially nowadays under conditions of the deformation of agri-food markets due to the emergence of global structural barriers, one of which is the global pandemic COVID – 19. Business entities as a primary link of creation of value added and a gross national product are experiencing hard times, so it is necessary to introduce effective tools of state regulation of the incentive plan. In the perspective development of the agrarian sphere, these should operate the tools adapted to modern conditions, traditions, and peculiarities of agricultural production.

Analysis of recent research and publications.

The issues of the tools of state regulation of agricultural commodity producers, in particular state support, development of theoretical and applied aspects of the problem have been examined by numerous domestic and foreign scientists, in particular, Honcharuk I.V. and Tomashuk I.V. [3], Naumenko A.O. [13], Ilchuk O.M. [4], Vasilieva L.M. [20], Andrusenko G.O. [1], Halanets V.V. [2] and others [10, 11, 12, 16]. The researched issue has also been regulated by normative documents [14] and systematized in statistical observations at the

state level [5, 17, 18].

The priority measures aimed to increase the effectiveness of mechanisms of state support for agriculture in Ukraine should be as follows: a transparent and substantial system of payment of subsidies for agricultural producers; regulation of the credit and investment policy in the agrarian sector; stimulation of the construction of livestock complexes; establishment of reasonable prices for agricultural products; professional development of agricultural producers; stimulation of the formation of a closed cycle of production and processing of agricultural products, which will provide added value at all stages of the agri-food chain and export of final consumption products with a higher level of processing [8].

Naumenko A.O. [13] argues that state regulation of the agro-industrial complex of the economy is a set of various tools and forms of economic influence on the development of agriculture in order to form stability and competitiveness of all categories of farms, provide opportunities for market saturation with high-quality food, development of rural areas and food security. However, the main problems of state support for agriculture in Ukraine include the lack of farmers' trust in the state in this area as well as the insufficient level of impact of budget support measures on the development of domestic agriculture.

Ilchuk O.M. [4] considers that the main recipients of state support programs should be small and medium-sized agricultural producers, agricultural service cooperatives and cooperatives, which are the rural conservation entities in rural areas. After all, in this case there is a personal interest of the farmer or members of the cooperative in further development of both their own business and the territory where they live.

Honcharuk I.V. and Tomashuk I.V. [3] argue that it is the development of resource potential of agrarian enterprises that is a leading factor of socio-economic development of rural areas. It ensures key interests of the country, its security, supports cultural and social standards of living of the nation. Effective state regulation of rural development should unite the interests of the government, business and society. State regulation of rural development should include methods aimed at stimulating the development of entrepreneurship in rural areas, including soft loans, loyal taxation system and, what is most important, legal support for small and medium-sized business development.

It should be noted that the domestic scientists in the field of agrarian economics Lupenko Y.O., Malik M.Y., Shpykuliak O.H., Mesel-Veseliak V.Y. fairly note that in general the tools of state regulation operate in a certain institutional environment [10, 11, 12, 16] and the objects of regulatory influence are business entities, enterprises of different sizes [10; 11] and organizational forms [11]. This is an important position that should be taken into account when developing a regulatory policy to influence economic trends of the enterprise development, stimulate efficiency and competitiveness.

The purpose of the article is to specify organizational features of the tools of state regulation of agribusiness economic development, to analyze the current

state of state support and to identify the problems of its implementation.

Presentation of the material. Nowadays, the agrarian sector as an organizational and economic component of the agrarian sphere, in addition to powerful resource potential, is characterized by a number of features formed on the basis of specifics of agricultural production, which includes seasonality and climatic conditions, instability of agricultural pricing policy, long production cycle, low level of investments in the industry, difficulty of raising credits for the development, low level of infrastructure development.

One of the aspects facilitating the development of the agrarian sector in Ukraine is its favorable natural conditions. At the same time, in recent years, climate change has created new challenges for the industry and necessitated the effectiveness of government regulation. Preservation and development of the resource potential of the agrarian sector under the effect of some specific features largely depends on the tools of state regulation in the field of agricultural production and state control of their formation and implementation.

Capacity of the resource potential of domestic agriculture is confirmed by its share in the gross domestic product (GDP) of the country in the amount of 9%, which is UAH 358 billion in monetary terms (Fig. 1).

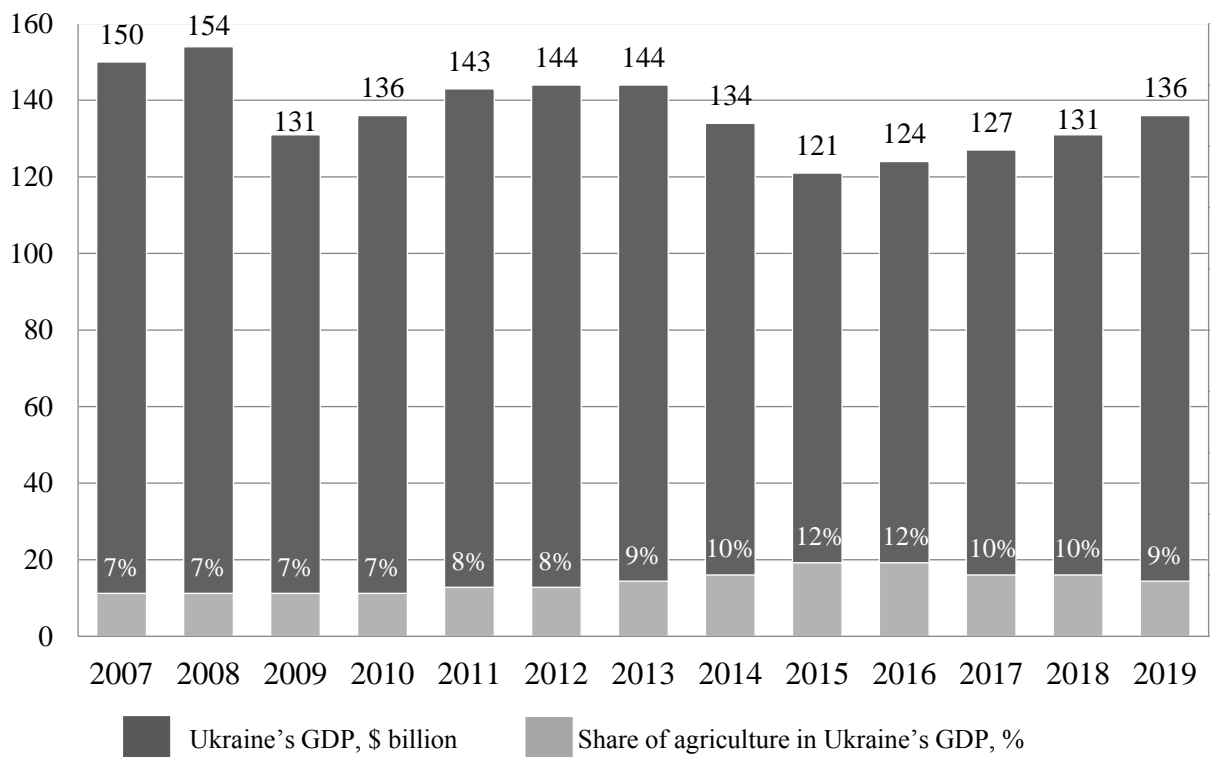


Figure 1. - Real GDP of Ukraine (\$ billion) and share of agriculture in Ukraine's GDP (%) in 2007-2019
Source: formed according to data [18, 5]

According to Figure 1, the significance of agriculture in Ukraine's economy has been growing over the last 10 years. The most substantial changes in the share of the agrarian sector in GDP have been observed during the years of economic crises, which indicates a relative resilience of the industry to crises. In particular,

under the conditions of economic recession, the agrarian sector is much less likely to decline than other sectors.

Under modern conditions, further development of the agrarian sector objectively requires an effective mechanism of state regulation, since considering the

sustainability of this industry it should become a leading one in the development of the economy of the state as a whole due to its sufficient level of the natural of resource potential.

For a more detailed study of the issues of state regulation of agribusiness, the tools of its implementation are going to be analyzed.

The domestic scientist Vasilieva L.M. distinguishes two groups of the tools of state regulation of the agrarian sector (Fig. 2) [20]:

- 1) tools aimed to increase the efficiency of agricultural production;
- 2) tools aimed to ensure social security of the rural population as well as the development of social and production infrastructure of rural areas.

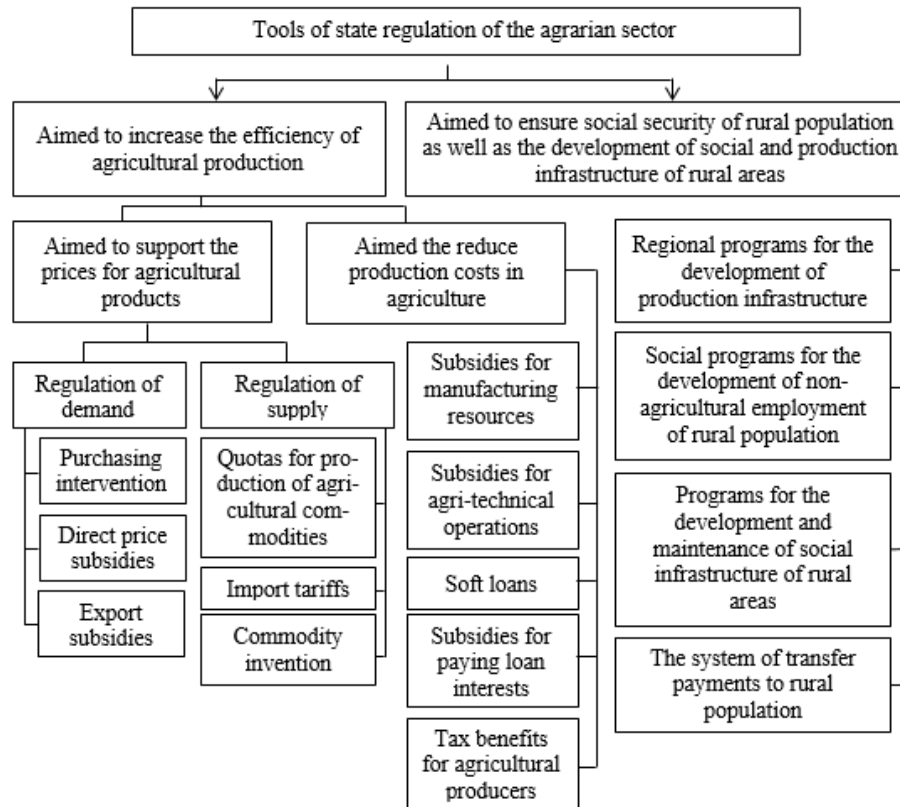


Figure 2. - Tools of state regulation of the agrarian sector

Source: [20]

In accordance with these groups, the tools of state regulation of the agrarian sector can be systematized as follows:

- 1) establishment of special tax regimes for agricultural producers;
- 2) purchase, storage, processing and sale of agricultural products, raw materials and food for state needs;
- 3) setting of minimum and maximum prices for certain types of agricultural products, raw materials and food;
- 4) tariff and non-tariff regulation of imports and exports of agricultural products, raw materials and food, support of exports of agricultural products, raw materials and food;
- 5) provision of subsidies, subventions, guarantees and compensations to agricultural producers and other entities of the agri-food sector, other forms of budgetary financing;
- 6) public investments;
- 7) technical regulations, licenses and other types of restrictions;
- 8) antimonopoly regulation of the agri-food complex, measures to eliminate administrative and technical barriers in the agro-industrial complex;
- 9) programs of sustainable development of rural

areas and conservation of natural resources;

10) direct budgetary financing, co-financing, subsidizing of personnel, scientific and information support and consulting services for the entities of the agri-food sector;

11) stimulation of scientific and technical progress and innovation activity in the agri-food sector;

12) other tools of state regulation provided by the current legislation of Ukraine [20].

However, when using different tools, the state stimulates or hinders the development of the national agrarian sector, i.e. different states achieve different results though they use the same universal tools.

Let's consider one of the most important tools of state regulation aimed to stimulate the development of entrepreneurship in agriculture, i.e. state support.

State support is the financial support for agriculture, which aims to ensure sustainable development of agricultural production and on this basis to meet domestic demand for food and the industry's demand for raw materials, providing conditions for social development of rural areas [1].

State support is implemented through direct and indirect methods of support (Fig. 3). Considering the specified types methods of state support for agriculture, some examples can be given.

Implementation of direct state support for agricultural producers is carried out through the provision of subsidies for agricultural production as well as material and technical resources; subsidizing of short-term and investment lending to enterprises and organizations of the agro-industrial complex; subsidies to compensate part of the costs of agricultural producers to insure crop yields; subsidies for capital expenditures, etc. Indirect

methods of state support are implemented through the procurement of agricultural products and food for the state needs; regulation of the production market through procurement and commodity interventions with grain; support of economic interests of producers in the implementation of foreign economic activity in agriculture, etc. [15].

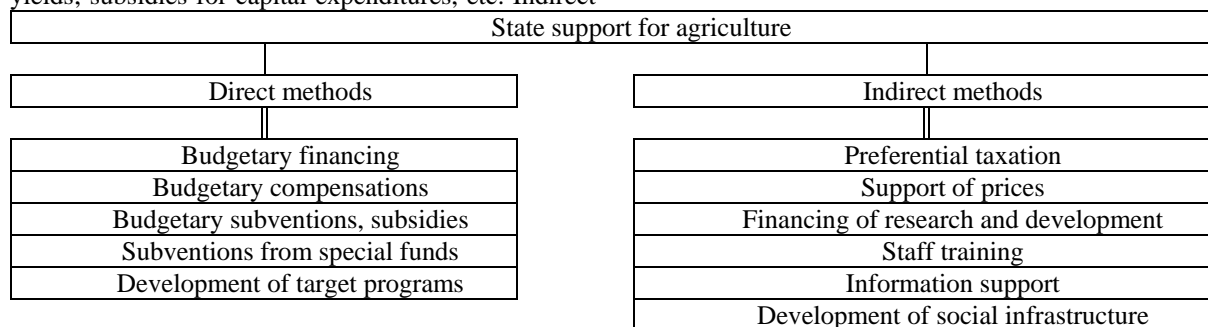


Figure 3. - Methods of state support for agriculture in Ukraine

Source: formed according to [2]

State support, which is a component of agrarian policy, is provided through the following public institutions: the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, the Ministry of Economic Development, Trade and Agriculture of Ukraine and the State Fiscal Service of Ukraine (Table 1).

Each institution performs important functions concerning the issues of state support implementation and distribution, in particular:

- regulatory framework governing relations between agribusinesses and the state has been approved

- and adopted by the Verkhovna Rada of Ukraine;
- in accordance with the Law of Ukraine “On State Support of Agriculture of Ukraine”, the Cabinet of Ministers of Ukraine provides support through the Agrarian Fund;
- the Ministry of Economic Development, Trade and Agriculture of Ukraine provides state support through the programs on the support for entrepreneurship development in agriculture;
- the State Fiscal Service of Ukraine administers taxes and fees through the taxation system.

Table 1

The system of state support for agriculture in Ukraine			
State support of agricultural producers			
Verkhovna Rada of Ukraine	Cabinet of Ministers of Ukraine		
	Ministry of Economic Development, Trade and Agriculture of Ukraine	State Fiscal Service of Ukraine	Agrarian Fund
Laws and regulations	Programs on the Support for Entrepreneurship Development in Agriculture	Taxation System	
<ul style="list-style-type: none"> • Economic Code of Ukraine; • Civil Code of Ukraine; • Land Code of Ukraine; • Tax Code of Ukraine; • Law of Ukraine “On State Support for Agriculture of Ukraine”; • Law of Ukraine “On Farming”; • Law of Ukraine “On Agricultural Cooperation” 	<ul style="list-style-type: none"> • Financial support for farm development; • Financial support for farms on a revolving basis through the Ukrainian State Fund (interest-free loans); • State support through surcharges in favor of insured persons - members / chairman of the farms; • State support for the development of livestock production and processing of agricultural products; • Financial support for the development of horticulture, viticulture and hop growing; • Partial compensation of the cost of domestic agricultural machinery and equipment; • Financial support of measures in the agro-industrial complex through cheaper loans; • Available loans 5-7-9%. 	<ul style="list-style-type: none"> • VAT refund; • Income tax; • Single tax (4th group); • Land tax 	<ul style="list-style-type: none"> • Commodity intervention; • Financial intervention; • Situational impact on pricing policy; • Budget loan; • Financial support

Source: formed according to [19, 14]

Based on the data concerning the main components of the modern system of state support for agriculture in Ukraine, the analysis of the dynamics of changes

in the figures on the financial support of the agrarian sector of Ukraine during 2012-2020 can be carried out (Fig. 4).

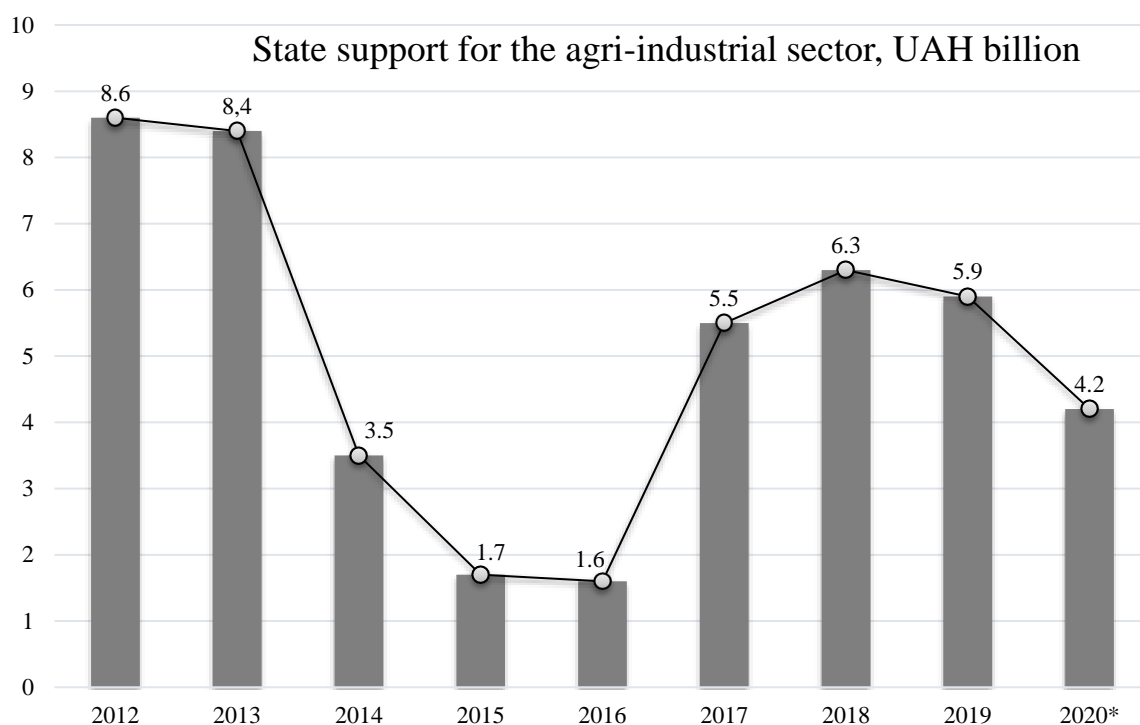


Figure 4. - State support for the agri-industrial complex of Ukraine in 2012-2020, UAH billion
Source: formed by the author according to [6]

In general, when assessing the dynamics of expenditures of the State Budget of Ukraine for the state support of the agrarian sector during the period analyzed, it should be noted that they have not been stable and experienced changes.

The amount of financial support in 2020 has decreased compared to the previous years of 2017, 2018, 2019 by UAH 1.3 billion, UAH 2.1 billion and UAH 1.7 billion, respectively. And compared to 2012, the support provided in 2020 has decreased by UAH 4.4 billion. However, compared to 2015 and 2016, in 2020 there has been observed a tendency towards the increase of state support, since in 2015-2016 the state allocated the smallest amount of funds due to the redistribution of public funds in order to strengthen national security. Thus, the figure of 2020 has increased by

UAH 2.5 billion compared to that one of 2015, and by UAH 2.6 billion compared to 2016.

To determine the sufficiency of state support for the domestic agrarian sector, a comparative analysis of the amount of state support in other countries and Ukraine has been carried out.

To compare the amount of state support for agriculture in some countries of the world, there has been formed a corresponding diagram (Fig. 5). According to the analysis, the highest level of state financial support per 1 hectare of arable land is in the EU and Turkey, where it amounts to \$931.7 and \$839.2, respectively. This figure is about \$492.4 in the USA, and \$121.8 in Canada. In Ukraine, it is the lowest and amounts to \$ 21.8 [9].

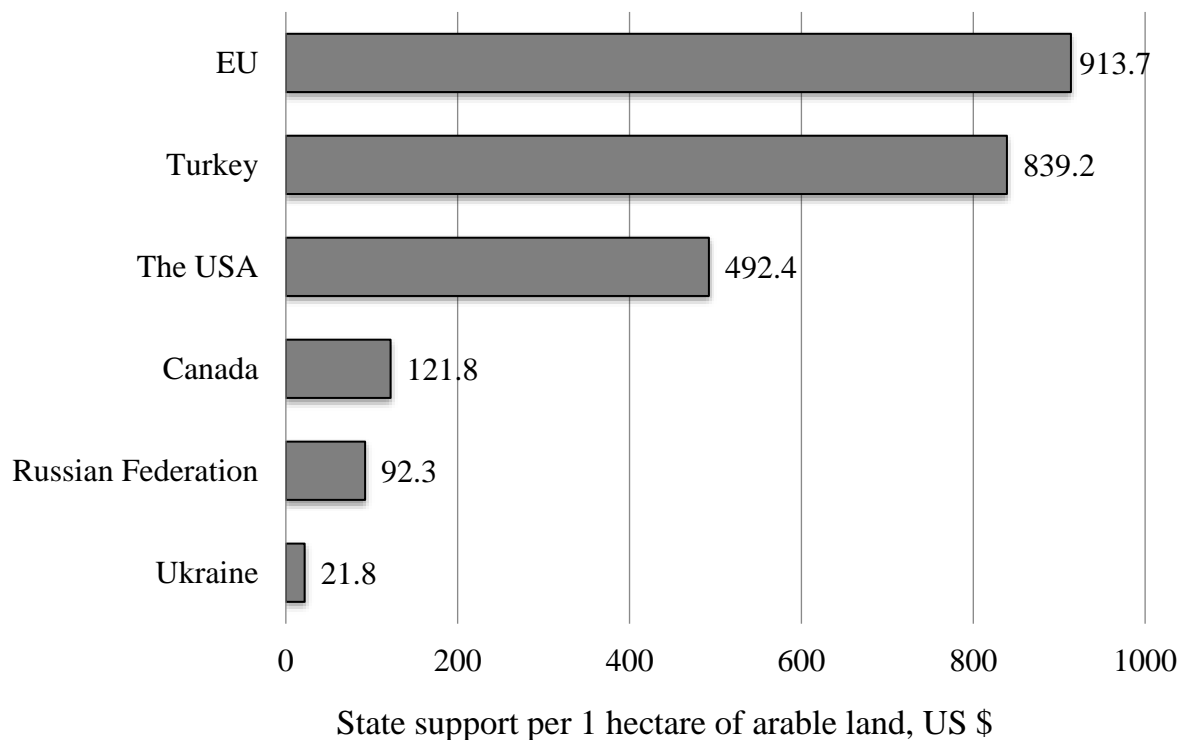


Figure 5. - State support of agribusiness in Ukraine and in the world

Source: compiled according to the data analysis of information provided by OECD and the state budget of Ukraine of 2019 [9]

Therefore, in general, in recent years there has been observed a tendency towards a reduction in the volume of the direct support for agricultural producers in many countries throughout the world, which is similar to that one in Ukraine. However, even despite the reduction, the foreign farmers are experiencing much higher level of state support compared to that one provided to domestic farmers. Hence, the state should take into account these circumstances and develop an effective mechanism for equalizing the support for domestic agricultural producers in order to let them have competitive advantages over foreign agri-formations provided with much higher state support. In addition, some of the reasons of the lack of state support for domestic agricultural formations are the vagueness of the rules for providing support and non-transparency of funding allocation mechanisms.

Conclusions. The tools of state regulation of the agribusiness economic development are used to balance the interests of entrepreneurs, the state and society. Nowadays the institutional tradition meets these demands, and therefore our state adheres to it when developing a market model of the economy. However, it should be noted that in Ukraine the national interests and management traditions are taken into account in a rather unstructured way, e.g. regarding the support of the farmers' movement, development of family households and cooperation. This aspect is quite problematic, which together with the lack of resources of the state financial support significantly complicates the processes of latifundization. Thus, we consider that the tools of state regulation should be reoriented as much as possible towards the support of structures that are interested in sustainable development of the agrarian sector.

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АКТУАЛЬНЫЕ ПРОБЛЕМЫ КРЕДИТОВАНИЯ СУБЪЕКТОВ МАЛОГО И СРЕДНЕГО БИЗНЕСА

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