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THEORETICAL AND METHODOLOGICAL APPROACHES TO ASSESSING THE ECONOMIC EFFICIENCY OF AGRICULTURAL PRODUCTION

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ТЕОРЕТИКО-МЕТОДИЧНІ ПІДХОДИ ДО ОЦІНЮВАННЯ ЕКОНОМІЧНОЇ ЕФЕКТИВНОСТІ СІЛЬСЬКОГОСПОДАРСЬКОГО ВИРОБНИЦТВА

The article considers the evolution of views regarding the interpretation of the category "efficiency of agricultural production" as a multifactorial category, the essence of which is to form a complex of conditions to ensure expanded reproduction, which allows the industry to both satisfy the needs of society and develop. It is disclosed that efficiency is a qualitative characteristic of the development of agricultural production, its indicators demonstrate with what costs this or that final result was achieved; and is also a qualitative indicator when choosing alternative resource options, determining production reserves and assessing the functioning of production structures and its individual links. The criteria and approaches to assessing the economic efficiency of production are highlighted. It is determined that it is the category of profitability that acts as the basis of the efficiency system of all enterprises and integrates the real ratio of two components - costs and economic results. General economic indicators in assessing the economic efficiency of agricultural production, which integrate technological, technical, environmental, energy, social components, are characterized. It has been determined that, taking into account the multifaceted use and variety of consumer preferences for quality indicators of the product, additional criteria and indicators reflecting the specifics of the industry are required to assess the efficiency of agricultural production. Thus, in order to conduct the most objective assessment of the economic efficiency of agricultural production, it is necessary to determine the set and hierarchy of indicators before evaluating a complex indicator in addition to a specific product that most fully characterizes the effectiveness of the subject area, which includes many objects whose properties and relations between which are the subject of evaluation. Therefore, the application of specific indicators depends on the goals and objectives of the efficiency of agricultural production, which largely depends on the availability of production resources, their balance and the level of use of resources.

В статті розглянуто еволюцію поглядів щодо трактування категорії «ефективність сільськогосподарського виробництва» як багатofакторна категорія, сутність якої полягає у формуванні комплексу умов для забезпечення розширеного відтворення, що дозволяє галузі як задовольняти запити суспільства, так і розвиватися. Розкрито, що ефективність виступає якісною характеристикою розвитку сільськогосподарського виробництва, її показники демонструють, з якими витратами було досягнуто того чи іншого кінцевого результату; а також є якісним показником при виборі альтернативних варіантів ресурсів, визначенні резервів виробництва та оцінки функціонування виробничих структур та окремих її ланок. Висвітлені критерії та підходи до оцінки економічної ефективності виробництва. Встановлено, що саме категорія рентабельності виступає як основа системи ефективності всіх підприємств та інтегрує у собі реальне співвідношення двох складових частин – витрат та економічних результатів. Охарактеризовано загальноекономічні показники при оцінці економічної ефективності сільськогосподарського виробництва, які інтегрують технологічні, технічні, екологічні, енергетичні, соціальні складові. Встановлено, що з урахуванням багатоплановості використання та різноманіття споживчих переваг до якісних показників продукту для оцінки ефективності виробництва сільськогосподарської продукції потрібні додаткові критерії та показники, що відображають специфіку галузі. Так, з метою проведення найбільш об'єктивної оцінки економічної ефективності сільськогосподарського виробництва необхідно визначити набір та ієрархію показників до оцінки комплексного показника у додатку до конкретної продукції, що найбільш повно характеризують ефективність предметної області, яка включає безліч об'єктів, властивості яких та відносини між якими є предметом оцінки. Отже, застосування конкретних показників залежить від цілей та завдань ефективності сільськогосподарського виробництва, що багато в чому залежить від

наявності ресурсів виробництва, їх збалансованості та рівня використання ресурсів.

Keywords: *efficiency of agricultural production, economic efficiency, methods, efficiency criteria, profitability.*

Ключові слова: *ефективність сільськогосподарського виробництва, економічна ефективність, методи, критерії ефективності, рентабельність.*

INTRODUCTION

At the present stage of development of the agrarian economy, the problem of the efficiency of agricultural production is becoming more acute and relevant. The severity and relevance of this problem and its very disclosure, first, indicate that the country has a sufficient level of potential of the agrarian sector of the economy. Only on the basis of rational use of resources, the use of intensive technologies and on this basis to improve the efficiency of production, it is possible to simultaneously ensure a stable growth rate of production itself, and a constant increase in the material and cultural standard of living of rural residents. Efficiency is a complex economic category that reflects the interaction of the natural, organizational, economic and social conditions of the entity.

The overall efficiency of the functioning of the socio-economic system determines the degree of achievement of the goal. The purpose of economic development is to meet the growing needs of society based on improving the efficiency of enterprises and individual industries. The general goal of socio-economic systems is actually reproduction on an expanded basis. This common goal is specified, finds manifestation in the system of goals reflecting the system of economic interests.

Current trends in socio-economic development in the country determine the orientation of domestic economic thought on the justification of the directions of efficiency of the use of economic resources and, as a consequence, the achievement of high performance indicators and efficiency. Despite the rather wide

coverage of this issue in the scientific works of V. Gerasimchuk, I. Zhitnaya, S. Kvashi, I. Kovalchuk, D. Lukyanenko, V. Martynenko, A. Sidorova, S. Tulchinskaya, V. Yurchishin and others, their views differ significantly both in terms of determining the categorical apparatus and methods for assessing the effectiveness of agricultural production.

The article is aimed at highlighting and substantiating methods for assessing the economic efficiency of agricultural production.

RESULTS OF THE STUDY

The problem of efficiently allocating and using scarce resources to best meet people's needs is a cost-effectiveness problem. In agriculture, the results of economic activity are directly influenced by plants and animals, the conditions in which these organisms exist.

The productivity of agricultural production varies due to the existing territorial differentiation from the natural and climatic conditions of the regions in terms of the technologies used in livestock and crop production, as well as the efficiency of production processes in agricultural enterprises. In this context, the most important principles in the analysis and forecasting of development parameters are:

- compliance with the priorities of the state strategy and sustainability of food safety;
- balance of resource provision and forecast parameters of industry development;
- quantitative proportionality of the development of industries within the reproductive chain;
- adaptability and flexibility in relation to external factors.

Improving the efficiency of agricultural production is one of the most complex processes. With all the variety of its constituent factors, the task of stabilizing the production process comes to the fore. Achieving this goal involves:

Firstly, providing a reliable material and technical base;

secondly, continuous improvement of the entire sphere of production and social services of the industry, which allows to improve the distribution of labor, increase its productivity, reduce costs;

thirdly, strengthening the process of mechanization of agriculture.

In this regard, it is important to clarify the essence of the economic efficiency of agricultural production as a market economic category, determine the criteria and justify the system of indicators that determine the mass of income received and the existing level of profitability of production activities in general and in certain sectors of agricultural production.

“Effective” means effective, bringing the greatest benefit to society, the greatest satisfaction of needs. The efficiency of agricultural production is considered as a multifactorial category, the essence of which is to form a set of conditions for ensuring expanded reproduction, which allows the industry to both satisfy the needs of society, but also to develop harmoniously [1]. Multifactorial agricultural production involves the assessment of many factors both in aggregate and element by element. The essence of the efficiency of agricultural production can be expressed through types and criteria. The criterion is a sign based on which the efficiency of agricultural production is evaluated. Feature certain characteristic inherent in the object. The criterion of economic efficiency should reflect the essence of economic relations in the process of reproduction.

Thus, I.V. Alexandrenko interprets efficiency as a comparative assessment of performance, reflecting not only its ability to ensure economic growth, but also the ability to stimulate progressive structural and qualitative changes [7].

Economic efficiency characterizes the relationship between the number of rare resources that are used in the production process, and the result is the amount of any product. More product derived from a given amount of cost means increased efficiency. The smallest volume of product from this amount of cost indicates a decrease in efficiency. Efficiency is considered from the point of view of society from the theory of “costs – output” [9].

To assess economic efficiency, different quality characteristics are used, reflecting the efficiency of using individual factors, up to a single value - an integral indicator [8]. Efficiency is the degree of use of the resource potential of society in the production and sale of products in the creation of national income and its component part of profit.

In order to assess the efficiency of production, you can use the effect standard, that is, one that can be achieved. When comparing the actual and normative value of the effective indicator, the efficiency coefficient is calculated. Using this method, the compatibility of the values of the numerator and the denominator of the efficiency formula is achieved [6].

However, to reduce everything to excessive commitment to the study of costs should shift the emphasis on the cost results of production, the economic effect, that is, profitability. It is the category of profitability that acts as the origin of the efficiency system of all enterprises. It integrates the real ratio of two components - costs and economic results [4].

Profitability characterizes the ability to increase the invested capital. The assets of the enterprise, as the authors argue, are financed mostly by own and borrowed capital. Therefore, the value of profit, which is estimated in relation to the value of assets, should include both debt capital gains (interest charges) and equity gains (profit after interest payments) [2].

The problem of efficiency of agriculture is very difficult, because it should reflect the effectiveness of various activities of people in the process of production of material goods.

Therefore, differing in the individual approaches of the authors of the problem of efficiency, they all complement each other and show that economic efficiency is a qualitative characteristic of the development of agricultural production, its indicators demonstrate with what costs this or that result was achieved. It also acts as a qualitative indicator when choosing alternative resource options, determining production reserves and assessing the functioning of production structures and its individual links [3].

The presence of many approaches to the systematization of indicators and the allocation of criteria for agricultural efficiency indicates the mult variability of the tasks at hand, due in particular to the level of organization of agricultural production. Modern priorities for the development of the industry, designated by the current documents, provide for an increase in agricultural production on the basis of increasing the efficiency of the industry through the introduction of resource-saving technologies that reduce material and labor costs, reduce cost, improve the quality of products to ensure their competitiveness in the domestic and foreign markets.

Agricultural production and its efficiency are understood as a multifactorial category, having a diversified character, on the one hand, and the diversity of costs and types of products - on the other. In this regard, the assessment of the economic efficiency of agricultural production uses general economic indicators that integrate technological, technical, environmental, energy, social components and are expressed in generalized indicators of profit and profitability.

Performance indicators of agricultural production are a means of quantitative measurement of its level. The most fully developed and successfully used indicators characterizing each type of efficiency of agricultural production separately.

Indicators of technological, economic, social and environmental efficiency characterize the solution of the tasks (goals) of agricultural production: production (technological efficiency), ensuring the conditions of economic development (economic efficiency), creating the conditions for human social development (social efficiency), improving the quality of products, preserving the natural environment (environmental efficiency).

The efficiency of production at enterprises is characterized by an extensive system of indicators obtained by comparing the volumes of products of different types and incomes with the volumes of resources and costs used. As indicators of the efficiency of agricultural production in the practice of economic work are most

widely used: the productivity of fixed capital, material consumption; yield; labor productivity; cost, return on costs; profitability of production, etc.

A generalizing statistical indicator of enterprise efficiency is profitability, calculated for individual products, industries and production in general. It highlights the ratio of the mass of profit to the full cost of sales, the total cost of production of this type of product or the average annual cost of fixed and current assets.

Profitability is more complete than profit, reflects the results of management, since its value shows the ratio of the effect with cash and consumed resources, the return on costs. Profitability can characterize different areas of the enterprise. Production efficiency is expressed by the profitability of production, the efficiency of production capital is expressed by the profitability of production capital.

Overall economic efficiency is determined by indicators of the absolute size of profits and their relative size to costs - profitability. In comparative evaluation, the economic effect is determined by the criterion indicator of change in profitability. In a comparative economic assessment of product options for domestic consumption (feed, seeds, milk, etc.), it is proposed to evaluate economic efficiency using the indicator of changes in the cost of production [5]. Thus, a negative indicator of such a change indicates the feasibility of introducing a new option into production, in this case, the cost of production during the introduction of innovations is reduced. If the indicator has a positive result, the introduction of innovations is irrational.

The efficiency of the industry should reflect two components of the market economy: satisfied demand, which provides an effective supply, when, through the optimal supply option, upon satisfaction of the request, high-efficient production is ensured. Therefore, it is necessary to study not just demand, but also consumer preferences for the same product.

Given the multifaceted use and the variety of consumer preferences for quality indicators of the product, additional criteria and indicators reflecting the

specifics of the industry are required to assess the efficiency of agricultural production.

Thus, when choosing a system of indicators of economic efficiency of grain farming, they should provide the ability to compare the results of activities from all production to individual teams for the same period or in dynamics. It is also necessary to adhere to the principle of comparability when compiling any indicator of the system; the system of indicators of grain economy efficiency should have a causal relationship with indicators of economic efficiency as a whole; the system of indicators should have a clearly expressed economic content, comprehensively characterize the economic efficiency of the grain economy in the system of the agro-industrial complex, its industries and enterprises, reflect the real contribution to improving the efficiency of the industry [9].

Consequently, the resulting performance indicators of the crop industry are technological and economic characteristics. Technical indicators reflect the level of growing technologies used and are characterized by the composition and structure of the complex of machines, its cost, level of loading of equipment, energy consumption. Economic indicators accumulate technological, technical, specific indicators. Considering the technological indicator - yield, operational and technological costs - the cost of production is calculated, on the basis of which the supply price is controlled.

In order to conduct the most objective assessment of the economic efficiency of agricultural production, it is necessary to determine the set and hierarchy of indicators before evaluating a complex indicator in addition to a specific product, which most fully characterize the effectiveness of the subject area, which includes many objects whose properties and relations between which are the subject of evaluation.

CONCLUSION

A study of the methodological aspects of performance evaluation showed that at present, changes in the available number of resources, structural shifts in the economy as a whole and the characteristics of a particular industry are taken into

account in assessing performance. When studying the efficiency of agriculture and taking into account the mult variability of the tasks facing it, due, among other things, to the level of organization of agricultural production, there are many approaches to its assessment, differences in the systems of indicators and criteria.

The system of criteria, indicators and performance indicators based on the main characteristics of structural elements of the crop industry (technological, economic, social and environmental) is considered.

It has been determined that, along with general economic criterial indicators of efficiency (profit growth, profitability), methods and indicators of economic assessment of the efficiency of agricultural production with its diversity and specificity of industries should reflect the efficiency system of sectoral indicators.

The application of specific indicators depends on the goals and objectives of the efficiency of agricultural production, which largely depends on the availability of production resources, their balance and the level of use of resources.

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