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## **STATE SUPPORT FOR AGRICULTURAL SECTOR AND ITS IMPACT TO FORM RESULTS INDICES OF THE ACTIVITIES AT BRANCH ENTERPRISES**

**Abstract.** The financial support of agricultural producers at the expense of the state budget according to the of programs and regional peculiarities was analyzed. It was proved that the efficiency of activity at agricultural enterprises under modern conditions of management was impossible without an effective mechanism of state support. In Ukraine, it is implemented through programs financing envisaged by the legislation. The main ones are financial support of measures in the agro-industrial complex by reducing the cost of loans; development of farms; hop growing, laying of young gardens, vineyards and berry plantations and care of them; livestock raising. State support for agricultural producers is not only unstable but also significantly lower than that in Europe. In addition, the complexity and imperfection of the preparation process, the filing of documents and making a decision as to the payment of support led to the fact that not all amounts provided by the Law of Ukraine "About the Budget of Ukraine" are used. Therefore, a very small number of farming entities can use state funds, and farms of population i.e. individuals, are only able to receive a special budget subsidy for young cattle raising. Due to the artificial selection of enterprises that receive budget support, small and medium farms lose the prospect of further development. The above mentioned factors cause distortion in the objectives of state support for agriculture and do not contribute to the dynamic and stable development of the industry.

The analysis of the used state support amount in the context of the administrative-territorial regions of Ukraine allowed to reveal a significant variation in its indices value per hectare of agricultural land and one agricultural enterprise that functioned during the research period. In addition, there was an uneven distribution of the state financial support amount concerning the regions with a share ranging from 28,7% to 1,2%. The calculated coefficients of pair correlation allowed us to conclude that the amounts of financial state support and the gross output of agricultural products at constant prices were closely interrelated.

**Keywords:** state support, agrarian sector, financial support, cheapening of loans, gross output.

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## **ДЕРЖАВНА ПІДТРИМКА АГРАРНОГО СЕКТОРУ ТА ЇЇ ВПЛИВ НА ФОРМУВАННЯ РЕЗУЛЬТАТИВНИХ ПОКАЗНИКІВ ДІЯЛЬНОСТІ ПІДПРИЄМСТВ ГАЛУЗІ**

**Анотація.** Здійснено аналіз фінансової підтримки сільськогосподарських товаровиробників за рахунок коштів державного бюджету в розрізі програм і регіональних особливостей. Доведено, що ефективна діяльність сільськогосподарських підприємств у сучасних умовах господарювання не можлива без дієвого механізму державної підтримки. В Україні він реалізується через фінансування сукупності програм, передбачених законодавством, основними з них є фінансова підтримка: заходів в агропромисловому комплексі шляхом здешевлення кредитів; розвитку фермерських господарств; розвитку хмелярства, закладення молодих садів, виноградників та ягідників і догляд за ними; тваринництва. Державна підтримка сільськогосподарських товаровиробників є не лише нестабільною, а й значно нижчою порівняно з країнами Європи. Крім того, складність і недосконалість процесу підготовки, подання документів та ухвалення рішення щодо виплати підтримки призвела до того, що не всі суми, передбачені Законом України «Про бюджет України», використовуються. Тому досить незначна кількість суб'єктів господарювання мають змогу скористатися державними коштами, а господарства населення, тобто фізичні особи, мають змогу отримати лише спеціальну бюджетну дотацію на вирощування молодняка великої рогатої худоби. Як наслідок, середні й малі господарства перебувають у нерівних умовах із великотоварними виробниками і втрачають перспективу подальшого розвитку.

Аналіз сум використаної державної підтримки в розрізі адміністративно-територіальних областей України дозволив виявити значну варіацію показників її величини в розрахунку на 1 га сільськогосподарських угідь та 1 сільськогосподарське підприємство, що здійснювало свою діяльність у період дослідження. Крім того, спостерігається нерівномірність розподілу сум державної фінансової підтримки в розрізі областей, частка яких коливається від 28,7 до 1,2 %. Розраховані коефіцієнти парної кореляції дозволили зробити висновок, що суми фінансової державної підтримки і валове виробництво продукції сільськогосподарства в постійних цінах перебувають у тісній прямій залежності.

**Ключові слова:** державна підтримка, аграрний сектор, фінансова підтримка, здешевлення кредитів, валова продукція.

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## **ГОСУДАРСТВЕННАЯ ПОДДЕРЖКА АГРАРНОГО СЕКТОРА И ЕЕ ВЛИЯНИЕ НА ФОРМИРОВАНИЕ РЕЗУЛЬТАТИВНЫХ ПОКАЗАТЕЛЕЙ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЙ ОТРАСЛИ**

**Аннотация.** Осуществлен анализ финансовой поддержки сельскохозяйственных товаропроизводителей за счет средств государственного бюджета в разрезе программ и региональных особенностей. В Украине она реализуется через финансирование совокупности программ, предусмотренных законодательством. Государственная поддержка сельскохозяйственных товаропроизводителей не только не стабильная, но и значительно ниже по сравнению со странами Европы. Достаточно незначительное количество субъектов хозяйствования могут воспользоваться государственными средствами.

Анализ сумм использованной государственной поддержки в разрезе областей Украины позволил выявить значительную вариацию показателей ее величины в расчете на 1 га сельскохозяйственных угодий и 1 сельскохозяйственное предприятие, осуществлявшее свою деятельность в период исследования. Рассчитанные коэффициенты парной корреляции позволили сделать вывод, что суммы финансовой государственной поддержки и валовое производство продукции сельского хозяйства в постоянных ценах находятся в тесной прямой зависимости.

**Ключевые слова:** государственная поддержка, аграрный сектор, финансовая поддержка, удешевление кредитов, валовая продукция.

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**Introduction.** Ukraine has an enormous agricultural potential and broad prospects for the development of the whole agricultural complex. This is facilitated by weather conditions and geographic location, which are prerequisites for the development of agricultural production. An important factor in the effective development of agricultural production and its market is the support of the state, which is primarily due to the combination of factors. They are characteristic for agriculture as a national economy branch, namely the seasonal nature of production, the impact of climatic conditions on production process, etc.

Despite the considerable amount of carried out researches, a number of theoretical and practical issues of state support for the development of the agrarian sector in the economy are still unresolved. The issues of the state support effectiveness are researched insufficiently.

Research analysis and problem statement. Many of works by home and foreign scientists, namely H. Davydova [1], T. Kalashnykova [2], Yu. Lupenko [3], V. Onehina [4], N. Shalymova [5] and many others are devoted to the study of issues related to the functioning of the state support mechanism for agricultural producers.

The object of the study is to analyze the modern condition of the state financial support for agricultural producers in the context of financing programs within Ukraine as a whole and taking into account regional peculiarities and determining the degree of its influence on the gross output index of the branch production.

**Research results.** The need for state support deals with the specificity of the national agrarian

sector and it is conditioned with:

- fluctuations in agricultural product prices and low growth of incomes in the agricultural sector;
- low flexibility of demand for agricultural products;
- the flexibility of agricultural producers on industrial, financial, trading capital, which operates under imperfect competition as opposed to agrarian enterprises functioning under the conditions close to pure competition;
- ambiguous regulatory state policy, which does not always have a positive impact on the development of the agrarian sector [6];
- the need to ensure food security of the country;
- reduction in the share of agriculture that threatens by degradation of rural areas;
- significantly lower capacity of agricultural producers to finance infrastructure development.

Today, the mechanism of state support for the agrarian sector is regulated by the laws of Ukraine "About the State Budget of Ukraine" and "About State Support for Agriculture of Ukraine", and the procedure for budget funds spending is determined annually by separate resolutions of the Cabinet of Ministers in Ukraine. It is the main mechanism for the implementation of agrarian policy, which is carried out through the creation of favorable economic, organizational, legal and other conditions of economic activity at the branch enterprises.

It is expedient to consider direct and indirect forms of state support for economy units in the sphere of agriculture as the main ones. A direct form of state financial support is realized by providing budget loans or budget allocations, while an indirect form is implemented through the provision of tax benefits.

Every year the Law of Ukraine "About the State Budget of Ukraine" defines the types of state purpose programs to support agro-industrial enterprises and the amounts of expenditures for them. So, for the last three years, the highest amount of state financing of purpose support programs for agricultural producers has been foreseen in 2018, namely 6.4 billion UAH, which is 7.0% more than the index value of the previous year (Table 1). There are also changes in the structure of the state budget expenditures in the context of targeted programs; during the last two years the largest share belongs to the state support of livestock, in the range of 60.0%, compared to 2017, the growth is about 57 percentage points. A new budget program is support for the development of farms where 13—15% of funds are directed.

Table 1

Expenditures of the State Budget in Ukraine  
for financing state purpose programs to support agricultural commodity producers  
(millions UAH)

Types of state support programs for agro-business enterprises	2017 year.	2018 year.	2019 year.	2019 p. by %	
				2017 year.	2018 year.
On a non-refundable basis					
Financial support of measures in the agro-industrial complex by reducing the cost of loans	300,0	66,0	127,1	42,4	192,7
Financial support of measures in the agroindustrial complex	60,0	5,0	5,0	8,3	100,0
Financial support for the development of farms	-	1000,0	800,0	-	80,0
State support for the development of hop growing, the laying of young gardens, vineyards and berry plantations and taking care of them	750,0	300,0	400,0	in 5,3 t.	133,3
State support of livestock-raising	170,0	4000,0	3500,0	in 20,6 t.	87,5
Financing support for agricultural commodity producers	4774,3	945,0	881,8	18,5	93,3
On a refundable basis					
Granting loans to farmers	65,0	43,1	200,0	in 3,1 t.	in 4,6 t.
Financial support of measures in the agro-industrial complex on terms of financial leasing	3,8	3,8	4,7	125,0	125,0
<b>Total</b>	<b>5448,1</b>	<b>6362,9</b>	<b>5918,7</b>	<b>108,6</b>	<b>93,0</b>

*Source:* calculated according to the Laws of Ukraine "About the State Budget of Ukraine" in 2017, 2018 and 2019.

According to V. Onehina, modern state support for agricultural commodity producers is not sufficient, consistent, stable, predictable, which greatly reduces the effectiveness of the measures introduced [4]. But, in addition, the mechanism for funding state purpose programs to support agricultural commodity producers is not perfect either. According to the information provided by the departments responsible for the implementation of the programs to support the development of the agro-industrial complex and the Ministry of Agrarian Policy and Food in Ukraine in 2018, a positive decision was made and 4.2 billion UAH of state financial support were actually directed to the recipients of which corresponds to only 66.0% of the amount stipulated by the Law of Ukraine "About the Budget of Ukraine" (Table 2). In addition, more than 167,000 enterprises took advantage of the programs and, as a result, the average amount of state support per one of them amounted to 25 thousand UAH. Although in the context of programs, this index has significant fluctuations, which depends on both the capital intensity of measures financed and the number of enterprises that are candidates for state support.

Table 2

State financial support for economy units in agro-industrial complex of Ukraine in 2018  
(at the expense of the made general fund)

Program / Direction	Decisions on payment of support, ths. UAH	In% to the State Budget of Ukraine	Number of enterprises which used the program	The amount of support per one enterprise, ths. UAH
1. Financial support of measures in the agro-industrial complex by reducing the cost of loans	265913,0	393,9	723	367,8
2. Financial support for the development of farms, including	204307,0	20,4	5100	40,1
- partial compensation of the seed cost	6425,2	-	259	24,8
- financial support for the agricultural servicing cooperatives	8575,5	-	6	1429,2
- partial compensation of the cost of machinery and equipment	108937,6	-	1988	54,8
- subsidy per 1 ha: newly created farms	28661,7	-	560	51,2
other farms	43046,3	-	2016	21,4
- cheaper loans	8457,3	-	47	179,9
3. State support for the development of hop growing, the laying of young gardens, vineyards and berry plantations and taking care of them	394964,5	131,7	176	2244,1
4. State support for the livestock raising branch, including	2393294,8	59,8	154074*	15,5
- partial compensation of the interest rate according to bank loans	3747,7	-	4	936,9
- compensation of the cost of units financed by bank loans	62926,1	-	7	8989,4
- special budget subsidy for cow keeping	514503,8	-	1280	402,0
- special budget subsidy for young cattle raising	320864,9	-	152503*	2,1
- partial reimbursement in the value of breeding livestock purchased for the further reproduction	214572,5	-	252	851,5
- partial reimbursement of the unit cost	1276679,9	-	28	45595,7
5. Financial support for agricultural commodity producers	912940,2	96,6	7043	129,6
Total	4171419,5	66,0	167116	25,0

\* including individuals

Source: calculated according to the information of departments responsible for implementation of agro-industrial development support programs [http://minagro.gov.ua/uk/support\\_apk?nid=26751](http://minagro.gov.ua/uk/support_apk?nid=26751)

The largest number of financing objects, and therefore the smallest amount of funds for one of them, was observed within the framework of state support for the livestock-raising sector, namely 15.5 thousand UAH, as a result of the fact that a special budget subsidy for the of young cattle raising was provided for individuals, so the number of enterprises that took advantage of it reached 152.5 thousand units.

More than 2 million UAH of state support per one enterprise on the average were received by the units relating to funding the programs of support for the development of hop growing, the laying of young vineyards and berry plantations, and their number was only 176 farms.

The program of cheaper loans was of a fairly significant volume in Ukraine in 2018. Only 723 enterprises benefited by this program, and the amount of support per one of them amounted to 367.8 thousand UAH on the average.

The effectiveness audit in the use of state budget funds aimed at providing state support for the agro-industrial complex, conducted by the Accounting Chamber of Ukraine, showed that such an effective instrument of financial support for measures in the agro-industrial complex, such as cheapening of loans, needed further development. Thus, the audit revealed that one hryvnia of budget funds, allocated under the budget program of cheapening loans, makes it possible to attract almost UAH 36 of credit resources in the agrarian sector of the economy [7].

In the opinion of both Western and home scientists, the practice of interfering in agricultural loan markets, in particular by providing subsidies at interest rates or establishing state guarantees for bank loans, is commonly accepted, and one of the important tasks of agrarian policy should be to provide access to cheap credit resources for small businesses and medium-sized agricultural commodity producers [8].

So an important problem is the inaccessibility of receiving budget funds for a significant part of agricultural commodity producers and violation of the equity principle in their distribution. As a result, budget funds are used with low returns and inadequate end-points in the activity of agricultural enterprises. After all, state support should help improve the financial condition of agricultural commodity producers and stimulate the increase in production.

Thus, according to the data of the Ministry of Agrarian Policy and Food, the share of Ukrainian regions in the amount of state financial support at the expense of the general fund varies from 28.7% in Vinnytsia region to 1.2% in Transcarpathian region (Table 3). It is worth paying attention to the fact that Vinnytsia region produces the largest share of gross agricultural products at constant prices and the area of agricultural land, accounting per 1 enterprise of the region, is also the largest.

A more detailed study should be carried out concerning the mechanism for the state financial support implementation based on the indices of Kirovograd region, since its share in gross production is 4.6%, in the area of agricultural land — 4.8% (while Vinnitsa — 5.1%), and the share in the amount of state support is only 2.5%, which corresponds to 16th place in the overall rating.

In order to identify the tightness of the link between the researched indices, namely, the amount of state financial support of the region, the production of gross products at constant prices in 2010, the area of agricultural land and the number of enterprises operating in the field, we calculated the coefficients of pair correlation. Consequently, the relationship between the amount of public financial support and the volume of gross production ( $R = 0.71$ ), is characterized by a close direct relationship, the connection between other features is weak, since the correlation coefficient ranges from 0.193 to 0.201. Based on the above, it is advisable to conclude that there is a correlation between the amount of state financial support for agricultural commodity producers at the expense of the general fund and the production of gross output at constant prices in 2010.

The most effective directions of state support for agricultural enterprises in the leading countries of the world are improving the mechanism of pricing in agricultural products, providing state subsidies to farmers, using preferential lending, developing and implementing national and branch agricultural development programs, and conducting a well-balanced foreign trade policy. The trends of state support for agriculture in individual countries can be compared using the data of the Organization in Economic Cooperation and Development (OECD) using the index of the total amount of TSE support [9].

Table 3

The main indices of state financial support for economy units in the agro-industrial complex of Ukraine in 2018 \*

Areas	Specific weight of the region, % in			Sum of state financial support calculating on	
	the production of gross agricultural products at constant prices	area of agricultural land	sum of state financial support	1 ha of agricultural land, ths. UAH	1 acting enterprise, ths. UAH
Vinnitsa	8,4	5,1	28,7	594,8	462,0
Volyn region	2,6	2,6	2,9	113,9	140,7
Dnipropetrovsk	5,8	6,3	4,4	73,7	46,9
Donetsk	2,6	5,2	1,4	27,7	41,4
Zhytomyr	4,1	3,8	3,1	85,4	119,0
Transcarpathian	1,6	1,1	1,2	114,2	50,1
Zaporizhzhia	3,1	5,6	2,3	42,5	35,2
Ivano-Frankivsk	2,3	1,6	2,3	152,8	134,8
Kiev	6,7	4,2	5,3	132,9	111,7
Kirovograd	4,6	5,1	2,5	51,5	32,7
Lugansk	1,7	4,8	1,7	37,8	69,1
Lviv	3,8	3,2	2,5	84,3	89,7
Mykolaiv	3,5	5,1	2,9	59,9	30,3
Odesa	4,4	6,5	3,0	48,3	26,0
Poltava	6,6	5,5	3,8	73,4	64,8
Rivne	2,7	2,3	1,5	67,4	112,6
Sumy	4,2	4,3	2,6	64,3	102,9
Ternopil	3,7	2,6	4,2	165,7	170,6
Kharkiv	5,6	6,1	3,6	62,0	77,6
Kherson	4,2	5,0	2,3	49,5	38,1
Khmelnitsky	5,5	4,0	6,1	161,7	161,5
Cherkassy	6,0	3,7	5,0	144,6	110,2
Chernivtsi	1,8	1,2	1,5	129,0	78,0
Chernihiv	4,5	5,2	5,1	103,8	194,9
Ukraine	100,0	100,0	100,0	105,1	91,8

*Source:* calculated according to the information of the departments responsible for implementation of agro-industrial development support programs [http://minagro.gov.ua/uk/support\\_apk?nid=26751](http://minagro.gov.ua/uk/support_apk?nid=26751)

State subsidies as an established form of financial support for agricultural commodity producers in OECD countries account for 34% of total farm incomes, and the level of government subsidies as a percentage concerning the value of agricultural production in recent years was: in Switzerland — 73, Norway — 70, Japan — 63, EU countries — 45%. Regarding the support of market prices for agricultural products, in 2003—2004 and 2007—2008 it was negative, while in 2005—2006 and 2009—2010 it gained positive values [10].

Among the neighboring countries, Poland has the best growth rates for agro-industrial complex and economy, and its state support is provided through lending and the state compensation of the share in interest rates.

The Polish individual and small family farms which own about 90% of all arable land, are given the priority by the state agricultural stimulation. They demonstrate the gradual growth of specialized production such as potatoes, sugar beets, etc. [11].

In Poland, all farms have a real opportunity to attract budget assignments while complying with the requirements of the relevant program, qualified registration of the application to participate in it and timely report about their use. The lack of funds in the state budget can not be the reason for

the refusal to participate in the family farm in one or another program. It is thanks to this that the state creates more or less equal conditions for the economic competition of commodity producers, which is a significant difference in the financing of priority programs in Ukraine and Poland [12].

As a result of the audit concerning the effectiveness of the plenary powers discharge by state authorities in terms as to completeness and timeliness of tax payment by economy units in agriculture, the Accounting Chamber noted that state support for agriculture in Ukraine differs from world standards, since it aims at all agro-industrial complex without taking into account the specificity of small private business undertakings and individual activity directions which need such a support most of all. The above mentioned factors cause distortion in the objectives of state support for agriculture and do not contribute to the dynamic and stable development of the industry [11].

**Conclusions.** Thus, in Ukraine, state support for the agrarian sector of the economy is characterized by imperfection and lack of financing. The requirements for participants in state programs are constantly growing, and procedures to obtain budget funds and reporting forms for their use are complicated. Due to the artificial selection of enterprises that receive budget support, small and medium farms lose the prospect of further development.

Further scientific researches should be aimed at profound study of the relationship between volumes and activity of state financial support and resource and result indices of agricultural enterprise activities that will enable to improve approaches to form a mechanism of state support for agricultural commodity producers. After all, the development of Ukrainian agriculture in a competitive environment requires the adoption of strategically sound decisions, the introduction of modern methods and forms of public administration at all levels, developed in the light of the experience of foreign countries that achieved a significant success in this area.

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