Головним завданням Латинської Америки стає пошук і здійснення таких варіантів розвитку, які б відповідали місцевим умовам і дозволили країнам регіону поєднати оновлення економіки з інтересами більшості суспільства, з вирішенням найбільш насущних соціальних і політичних проблем, поєднати інтеграцію у світове співтовариство із збереженням власної самобутності та своїх цивілізаційних основ.

Для країн Південної Америки головними проблемами є поганий доступ до якісної питної води, механізованих знарядь праці та забезпечення електроенергією. За інформацією Посольства України в Республіці Перу, регіон потребує поставок систем очищення води, водних насосів, сонячних термальних та вітрових електростанцій, міні прядилень для вовни та бавовни, також ковбасних цехів, міні-пекарень тощо. Що стосується високотехнологічної продукції, то перспективними напрямами вбачаються системи захисту навколишнього середовища, обладнання та технології для вторинної переробки рудних відвалів, телекомунікаційні системи та інформаційні технології, рішення для банківського сектора та сфери державного управління. Еквадор, Колумбія та Перу також цікавляться рішеннями для космічної галузі. Перспективними послугами для Колумбії, Перу та Еквадору є управління об'єктами — аеропортами, ГЕС, нові транспортні артерії потребують компанії-оператора з досвідом оперування такими об'єктами. Це основні напрямки в комерційній дипломатії які мають стати державним пріорітетом України при подальшій співпраці з країнами Латинської Америки.

Література

1. The World Factbook [Електронний ресурс]. — Режим доступу: https://www.cia.gov/library/publications/the-world-factbook/ rankorder/2078rank.html. 2. World Trade

Report 2013 [Електронний ресурс]. — Режим доступу : http://www.wto.org/english/res_e/publications_e/

http://www.wto.org/english/res_e/publications_e wtr13_e.htm.

- 3. Киридон А. Латинська Америка в сучасному світі: основні тенденції розвитку / А. Киридон, О. Аладіна, О. Гусейнова [Електронний ресурс].— Режим доступу : http://jrnl.nau.edu.ua/ index.php/IMV/article/viewFile/2945/2906.
- 4. Олефір А. Тенденції розвитку міжнародної торгівлі послугами в умовах динамізації конкурентного середовища / А. Олефір, В. Тіпанов [Електронний ресурс]. Режим доступу : http://irbisnbuv.gov.ua/cgi-bin/irbis_nbuv/cgiirbis_64.exe
- 5. Одессер Ю. Латинская Америка новый театр конфронтации? / Ю. Одессер // Partner-Nord. 2008. № 68. C. 11-13.
- 6. Галіндо К.А чи надійні інвестиції в латино-американські країни? [Електронний ресурс]. Режим доступу : http://www.epravda.com.ua/publications/2012/05/22/324337/ view_print/.
- 7. Общий рынок в Латинской Америке // Экономика и управление в зарубежных странах. -2006. -№ 1. C. 40-52.
- 8. Лідери АТЕС домовилися розвивати зону вільної торгівлі [Електронний ресурс]. Режимдоступу: http://dt.ua/

ECONOMICS/lideri_ates_domovilisya_rozvivati_zon u_ vilnoyi_torgivli.html.

- 9. Козак Ю.Г. Міжнародна економіка [Електронний ресурс]. Режим доступу : http://pidruchniki.ws/15970122/ekonomika/ struktura_mizhnarodnoyi _torgivli.
- 10. UNCTAD, World Investment Report 2013 [Електронний ресурс]. Режим доступу: http://unctad.org/en/ PublicationsLibrary/wir2013_en.pdf.
- 11. Солодкий С. Латинська Америка на порозі масштабної кризи [Електронний ресурс]. Режим доступу: http://www.day.kiev.ua/702

IMPROVING ECONOMIC MECHANISM OF INNOVATIVE DEVELOPMENT OF AGRICULTURAL ENTERPRISES AND FARMING ECONOMIES OF UKRAINE

Shelenko D.

PhD (Economics), Associate Professor, Department of accounting and auditing, Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine, ORCID ID https://orcid.org/0000-0002-9214-7258

Sas L.

PhD (Economics), Associate Professor, Department of accounting and auditing, Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine

Matkovskyi P.

PhD (Economics), Associate Professor, Department of accounting and auditing, Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine

Balaniuk I.

dr.sc. (ekon.), prof. head the department of Accounting and Auditing Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine ORCID ID https://orcid.org/0000-0002-9214-7258

ABSTRACT

The purpose of the article is to study blocks of ensuring the efficient functioning of agricultural enterprises and farming economies aimed at regulation of the industrial and economic problems of their development.

To achieve this goal, the methods of systematic approach, abstraction and idealization was used.

The approach to the disclosure of the economic mechanism of innovative development of agricultural enterprises of various organizational and legal forms, which is achieved by the integrated solution of all its structural elements that should be directed towards the achievement of the final result – profit making has been substantiated in the article.

The economic mechanism of innovative development of agricultural enterprises of various organizational and legal forms, is formed as a general for all enterprises with the further features of each individual form of management.

It has been proved that the innovative economic mechanism of innovation development of agricultural enterprises can not be realized independently, separated from production processes and in crisis conditions, with unequal combination of its elements, it will be implemented inefficiently.

Keywords: strategic and tactical management, economic development, form of management, elements of provision, Ukraine.

JEL Classification: O13, P47, P32, Q10.

Introduction. The working out of the economic mechanism for innovative development of agricultural enterprises of various organizational and legal forms must comply with the general conditions and the direction of their functioning, as well as combine the results of their subdivisions' activity. The economic mechanism of innovative development should be worked out in all agricultural enterprises and farming economies, regardless of their organizational and legal forms or sizes, which is conditioned by the ability to react to changes in production processes and market needs.

The substantiation and introduction of the internal economic mechanism of innovative development of agricultural enterprises of various organizational and legal forms include the creation of such an optimal model of the strategy of their functioning, based on the integrated approach of the application of all elements of the mechanism, achievement of forecast indicators, optimal use of resource potential, advanced technologies and owners or founders' capabilities.

Taking into account the availability of resources and the market situation, managers of agricultural enterprises of various organizational and legal forms, should anticipate the effects of their management decisions on the prospects of the development. It will mean the complexity of management and clarifying a number of variables and their interconnections, for the construction of an economic mechanism of innovative development of agricultural enterprises and farming economies and provides the analysis of their functioning conditions.

Literature review. Ukrainian agricultural enterprises carry out their activities in various natural and climatic conditions, which have distinct features regarding the quality of soils, resources, staffing and infrastructure provision. The zonal placement of enterprises affects the performance indicators of their activities (Kozak, et al., 2019).

Effectiveness of the economic mechanism, describes A.A. Postol, as the tendency of people to feel the economic incentives for the effective management of the economy of agricultural enterprises (Postol, 2018). However the only one understanding of the nature of the problem is not enough. Equally important is its other component - the organizational (organizational and providing).

Because of underestimation or non-compliance of elements of the economic mechanism of innovative de-

velopment of agricultural enterprises and farming economies, the economic return and development of new directions are not provided.

The systematization of the mechanism of providing the activity of the enterprise should be conducted the criteria of optimality of management of reproduction of resource potential, in accordance with the conditions of the organization of the technological process using the means and objects of labour (Kachmaryk, et al., 2012).

The economic mechanism of the functioning of an agricultural enterprise is the result of the influence of the external and internal environment, on which the system of economic relations operates (Mykhailiuk, et al., 2011). However, in practice, cases are predominant, when under it understands mainly the tracing of processes and phenomena. In other words, in determining the mechanism sees its external, formal sign.

Research methodology. The study of the peculiarities and nature of the development of agricultural enterprises allowed focusing on two such areas. The first concerns the need to increase the role and scientifically balanced methodological approaches in regulating the mechanism of development of agricultural enterprises. They are still underestimated by practice, are considered simplified and too slowly included in the system of analytical indicators. The second states that the mechanism of development of agricultural enterprises has not yet become the subject of continuous, uninterrupted study, resulting in slowly embodied in the practice of its achievements and overcome the mistakes and losses.

When organizing a mechanism for the development of agricultural enterprises, it must also be taken into account that it, as a system, combines a large number of sectoral, social, economic and other subsystems. Each of them performs its inherent function. As the study showed, the feature of each of them manifests itself in the fact that the level of functioning of the subsystem not only determines its effectiveness, but also affects the quality of the functioning of related subsystems - increases or, conversely, reduces it. As a result, a situation is formed in which the final result of the functioning of the system (in this case, post-reform development) depends on the correlation in it of subsystems with different levels of individual efficiency of each of them. That is, a greater number of more efficiently organized subsystems provides a higher efficiency of the whole system of post-reform development. And, on the contrary, the overall efficiency of the system is reduced under the influence of negative subsystems. Therefore, an important prerequisite for the achievement of the high efficiency of the post-shaped development is such an organization in which all its subsystems, without exception, would function as organized as possible and with greater efficiency.

The purpose of the article is to study blocks of ensuring the efficient functioning of agricultural enterprises and farming economies aimed at regulation of the industrial and economic problems of their development.

To achieve this goal, the method of systematic approach has been used, according to which the activity of agricultural enterprises is being justified as a system, the development of which is formed under the influence of internal and external environment. The internal environment determines certain rules of development which the enterprise itself, has influence, in particular: elements of strategic and tactical management, elements of provision the development of agricultural enterprises. The external environment encompasses economic relations between different authorities, business, science, institutions, organizations, suppliers, consumers and customers of agricultural output. In the course of the study, we used methods of abstraction and idealization, with the help of the management of development of agricultural enterprises, which make up the basis for the effective economic mechanism of innovative development, has been outlined.

According to M.V. Vyshyvaniuk (2001), a systematic approach is a process that, covering all components of the development of agricultural enterprises, and should organically combine them with each other.

F.I. Khmil (1995) notes that the methodology of enterprise management using the system approach provides the opportunity to develop scientifically based forms, methods, techniques, management systems, and recommendations for solving specific organizational and managerial problems.

The choice of research methods is a complex and multifaceted process that is conditioned by the specifics of the subject and subject of research. In particular, scientific knowledge involves the study of which of the structural elements, connections, phenomena and changes is the object of research in the work we used the method of analysis. An important method in our opinion is the methods of abstraction and idealization associated with the management of the development of agricultural enterprises, which form the basis for a functioning economic mechanism. With the help of the idealization method, a significant impact on the subsequent successful implementation of the object can be detected.

In his research T.V. But (2014), uses the idealization method in the presence of a diagnosis of economic development of agricultural enterprises.

Since the internal economic mechanism of innovation development of agricultural enterprises is a complex object which is considered as a system with its peculiarities of functioning and development, therefore the basis of the article is a systematic approach.

Acting as a single industrial and economic complex, an agricultural enterprise and farming economies ensures the efficient operation of its branches, and also supply of production and sales processes. The clarifying of the contents of the economic mechanism of innovative development of agricultural enterprises and the peculiarities of their functioning belongs to the important and complex problems and is considered as a system of enterprise's operation organization.

The methodology of the research should be based on the basic principles of best practices of world experience in providing an effective internal economic mechanism for innovative development of agricultural enterprises and should provide the opportunity to model and predict probable scenarios for the functioning of these enterprises.

The strategy of economic development of agricultural enterprises, functions and elements of providing that affect their activities, as well as tactical management of agricultural enterprises development has been disclosed in the article.

Taking into consideration the forecasts, the strategy of economic development of agricultural enterprises has been developed, which includes the definition of the structure and volumes of production of new output, measures for the improvement and modernization of means, mechanization and automation of production, management system, where the issues of reducing the cost of production are taken into account.

The objectives for the development of agricultural enterprises should be easily implemented in their work and depend on managerial decisions or specific situations, and also under the condition of a well-established organizational mechanism of management.

The main tasks of strategic management include:

- ensuring balance of interests between employees and management;
- formation of strategic plans and programs for the development of agricultural enterprises;
 - efficient use of available resources;
- preparation of a business plan justifying the reality of own ideas, rational forecasts, conducted SWOT analysis, the data on the resources that are not enough to obtain the desired results, current financial capacities and awareness of risks;
- interaction with buyers, suppliers, public authorities and residents of rural areas.

The development and introduction of functions of the management apparatus and their structural subdivisions will allow the allocation of rights, duties and responsibilities at different levels of management. In planning the function of the management apparatus, it should be taken into consideration that they can be implemented through a well-established and fully justified economic mechanism of innovative development of agricultural enterprises.

The very underestimation of the functional aspects of strategic management has a negative impact on the development of the enterprise and farming economies as a whole.

The system of economic mechanism of innovative development of agricultural enterprises and farming

economies of various organizational and legal forms should include the following main functions:

- increasing of efficiency of production of agricultural output, its storage, processing and realization;
- expanding the volume of production of agricultural output, improvement the supply of the population with environmentally friendly and high-quality products:
- ensuring non-waste use of produced agricultural output;
- expansion and updating of progressive technologies of production of agricultural output;
- ensuring balanced development of all branches of production;
- rational use and increase the efficiency of capital investments, provision of timely introduction of production capacities;
- introduction into production achievements of science and advanced experience of successful agricultural enterprises;
 - implementation of strategic and tactical plans;
- avoidance and prevention of losses, thefts, provision of storage of agricultural output at all stages of technological cycle;
 - improvement of material and technical base;
- taking appropriate measures for the protection of the environment and the rational use of natural resources:
- implementation of measures for the rational and efficient use of land, fixed assets, material, labor and financial resources:
- improving the quality and reducing the cost of output, increasing the profitability of production;
- timely fulfillment of obligations on payments to the budget and repayment of loans (Shelenko, 2019).

The list above shows the various functions that an economic mechanism has for the innovative development of agricultural enterprises and farming economies of various organizational and legal forms, which are aimed at the effective conduct of economic activity.

In the worked out strategy of economic development of agricultural enterprises there should be ensured the connection of all elements, the most complete use of internal reserves, balanced production development.

There is a problem of the dependence of agricultural enterprises and farming economies on intermediaries operating in the market and imposing high markups on producers' output, thus reducing the profitability of the previous ones.

The external environment includes the combination of elements and factors that have a direct or indirect impact on the behavior of the enterprise. The internal environment, in contrast to the external, has a direct impact on the behavior of the enterprise and is able to control it (Petryshyn, 2017).

For agricultural enterprises and farming economies, the rise of prices for purchased seeds, planting material, feed, fertilizers, fuel, spare parts that affects the increase of expenses, and as a result of lower profits, is also of great importance.

For organization of production management it is necessary to provide reliable and timely information of

managers, as well as specialists on advanced technologies for their implementation into the production of the enterprise. At the same time, it is very important to pay attention to the ecological aspects regarding the level of environmental pollution and other negative effects on land, air and water sources. With this aim, it is necessary to carry out the selection of fertilizers, methods of plant protection, to ensure the construction and operation of purifying facilities for livestock premises, to prevent soil erosion. Production of the crop output industry requires the provision of optimal fertilizer application for crops (Tokarieva, 2012), preparation of machinery, and obliges to control the preservation of crops (Trofymenko et al., 2016).

In the process of production, attention should be paid to ensuring the effective use of agricultural land. For this purpose, compliance with technology and the introduction of environmental safety standards are proposed, which in the future should restore the structure and fertility of the land.

To increase the efficiency of production, processing and realization of products, agricultural enterprises and farming economies must implement a single production policy, promote the development of those types of output that are in demand and are profitable. Enterprises should take measures to ensure economical consumption of raw materials, feed, mineral fertilizers and other tangible assets, reduce the costs of storage and transportation of output, efficiently and rationally use of agricultural land, fixed assets, labor and material resources.

An effective organization for development management should provide a management structure in which each agricultural enterprise takes strategic and tactical decisions on issues of resource supply, output sales, choice of suppliers and partners at its own discretion. In assessing the production process, you need to pay attention to the length of production cycles in crop production. To do this, it is necessary to allocate correctly the costs of past years for the harvest of the current year (Myronova et al., 2018).

The production process should include the management of risks that may be encountered by agricultural enterprises. Risk degrees management is an important part of the work that needs to be studied and operationally regulated. The enterprises need to have developed financial instruments for risks' assessment, as there are various types of risks that can affect the performance of enterprises. Industrial risks include weather conditions that affect the reduction of crop yields, which reduces the profitability of the enterprise as a whole. The risk of falling prices for agricultural output is important (Zhmudenko, 2015, Myronenko, 2011). There are also risks associated with the activities of employees of the enterprise (that is, the human factor), to which belong: low qualifications of workers employed in production, migration of able to work population abroad, theft, accidents, unskilled managerial decisions that lead to illness and death of crops, mortality of animals. Diversification of production, crop insurance, introduction of advanced production technologies (irrigation, precise agriculture system, drones use), commodity agrarian receipts, search for additional sources of profits, professional development and employee training, and constant control are the tools to influence the risk reduction.

In the process of managing the development of various organizational and legal forms is the interaction between strategic and tactical management due to well-organized management processes is expedient. O.P. Hohulia (2015) identifies priority strategies for the development of agrarian enterprises: intensification of agricultural production, the use of genetically modified organisms in agricultural production and ecological agricultural production.

Production management should include optimal provision of raw materials, quality planting material, equipment, resource base, software, new technologies, production facilities, as well as relevant workers with good knowledge of production who are able to fulfil their responsibilities and can control the production processes.

In the rational organization of the production management process one must take into account that one of its components is the motivation and interest of the agricultural enterprises and farming economies themselves to resume production that is, the introduction of new production technologies, the purchase of new varieties and breeds of animals. The production management process must also take into account the issues of ecology and resource conservation. I.M. Vyhivska and Yu.V. Kulii-Dem'ianiuk (2014) indicate on the necessity to develop environmental protection costs, which will minimize environmental risks and increase the effective management of activities. Thus, the production management process should focus on the freedom to choose production, the range of output necessary needed to meet the needs of consumers.

Considering the role of sales management in the economic mechanism of innovative development, it is advisable to pay significant attention to the formation of a price mechanism for the produced agricultural output. However, today there are fears of leaders of various organizational and legal forms concerning instability of tax legislation, rather frequent changes to the Tax Code. By 2015, agricultural commodity producers had been the subject to a special VAT regime, after which they were transferred either to the general taxation system or to the system of a single tax to Group IV of the simplified taxation system.

The elements of the economic mechanism of innovative development of agricultural enterprises and farming economies include: resource, financial, software provision, normative and legal base; state support (state regulation); planning and valuation work; pay; tax and credit policy; pricing; accounting and control system.

Provision of land resources is one of the most important conditions for the production of agricultural output in enterprises. The land acts as an area for placement of structural subdivisions of enterprises with the existing material and technical base, as well as the basis for growing crops, perennial plantations, grazing animals.

Personnel support includes the labour potential of employees, combined with the results of joint work, motivation and final results. Successful achievement in the activities of enterprises is possible due to the initiative, persistence, compliance and personality of their leader who skilfully brings together a team of likeminded people who set priorities in relation to the development of a business entity. Understanding their tasks and assimilating the functions assigned to them should ultimately be aimed at improving the processes of production, supply and marketing of agricultural output.

Personnel potential should be considered as a union of workers for a common purpose, functional responsibilities, which will promote the effective development of an agricultural enterprise.

Human capital management includes the right selection and placement of staff and the provision of a high level management qualification in agricultural enterprises and farming economies.

Resource support includes a balanced need of the enterprise in buildings, structures, technique, equipment, other material values for the implementation of supply processes, production and marketing of output.

Financial support includes the observance of the transparency of financial and organizational activities. The main aspect of functioning, which shows the financial and economic state of the enterprise, is their financial activity. Financial support should be provided in agricultural enterprises in terms of financial planning, cost reduction, profitability, conservation provision, targeted and efficient use of resources and acceleration of their turnover, execution of tasks of paying taxes to the budget, timely settlement with suppliers and contractors and other organizations, payment of wages to the employees, fulfilment of financial obligations in accordance with concluded agreements.

Agricultural enterprises and farming economies, because of their inadequate investment attractiveness, caused by seasonal production and dependence on climatic conditions, need borrowing to expanded reproduction provision. Today, there are many tools for financing agricultural enterprises, in particular bank loans with a solid mortgage, commodity loans without collateral from a distributor, commodity or bank credit with an agrarian note, outstanding bills of exchange, forward purchases, factoring financing. Based on this, the agricultural enterprise itself, having calculated in advance the conditions and interest, can choose the type of loan available for itself.

State regulation will lie in the interaction of the state, scientists, agricultural enterprises and farming economies with different tasks, rules, responsibilities and duties for the organization of methodological, financial and consultative mutually beneficial cooperation. State regulation should also be applied to the use of land and natural resources, veterinary-quarantine supervision.

The state budget for 2018 provided more than 14.1 billion UAH for partial compensation of interest on bank loans and compensation of expenses for state support of agricultural producers, which is 1.5 times more than in 2017. This type of support according to the Decree of the Cabinet of Ministers of Ukraine "On establishing the criterion of assigning settlements to the insufficient working" (2005) may be provided on a non-refundable basis, on condition that the farms are newly established (registered in the state register) for the first three years, and in the insufficient working settlements (with a low able to work population and a level of human resources of agricultural production of less than 70

percent – five years; farms with separate farmsteads, as well as those farms operating and located in mountainous settlements and in the Polissya territories; and on a turning basis (granting of credits) to farms, as well as to other farms in the amount of not more than 500 thousand UAH (Association of Local Self-Government 2018).

Another of the public support programs is forward purchases, when agricultural enterprises receive pre-financing for the future shipment of their output, that is, they have confidence in the harvest implementation, as well as to obtain the amount of money needed for spring-field works.

One of the levers of the economic mechanism of innovative development of enterprises aimed at increasing the efficiency of production processes is compliance with the rules, norms and regulations in the production of agricultural output. In the production process in agricultural enterprises and farming economies there are actual and normative costs that require detailed accounting, organization and operational regulation. Normative costs are used for calculating the cost of crop and livestock production, analysis and subsequent control over production costs.

According to O.V. Zhadan (2013), at the enterprise it is necessary to create conditions for compliance with the norms of labour costs, taking into account the main functions, in particular, the dimension of labour, remuneration for labour, standards for the effectiveness of the production organization, cost of labour productivity, price and quality of output. When introducing the standardization of labour it is advisable to develop the structure of the production apparatus by types of output, expansion of its activity fields.

Normative method of cost accounting, in its turn, includes the elaboration of norms, standards, accumulation of normative calculation and calculation of actual costs and deducing deviations from the parameters (Tluchkevych, 2010). At the same time, its application in the activity of agricultural enterprises is expedient, both in the current activity and in assessing the dynamics of changes in the cost of the future as well.

In determining the role of costs, they take into account their economic content and the direction of influence, that is, the allocation of the influence of factors that predetermine their decline or those that ensure their growth. Norms and regulations serve as components of financial management in agricultural enterprises and farming economies.

Except for the standardization of production costs in agricultural enterprises, they also analyse the norms of labour costs, which must constantly be improved (compared to changes in production) and perform their functions.

Labour costs should cover production processes under the following conditions: purpose, function and authority.

The development of labour market programs in agricultural enterprises includes a set of actions aimed at: organizing the production process, optimal use of labour, ensuring output quality standards and economic relations.

Decision making processes in agricultural enterprises are impossible without a qualitative analysis of actual production costs and comparison of expected results with regulatory in the future. The introduction of material payments or indirect stimulation of labour (social package), which will promote the development of competition in the labour market, will increase the opportunities for youth to work at an agricultural enterprise is important for enterprises and farming economies.

Accounting work is an important part of the economic work of the enterprise, which includes: the use of funds; payments to employees, suppliers, buyers, financial and credit institutions; accounting for fixed assets and other tangible assets, capital investments, formation and distribution of income, expenses, etc. The efficiency of agricultural enterprises work depends on pricing, serving as a multifaceted problem, based on the economic laws of supply and demand. In Ukraine, proper control over the level of wholesale and contractual prices for the main types of material and technical resources and services sold by agricultural enterprises and farming economies is not ensured. A special program of financial support for producers of agricultural output deserves attention, however, a small part of it belongs to small and medium-sized farms, but most of it was directed to payments to agroholdings, in particular, in 2017, "PrJSC Myronivsky Hliboproduct" and "Ukrlandfarming" all received 38 %, that is, UAH 1.9 billion, from UAH 4.95 billion. of all programs paid to agrarians (The Economic Law Site 2018).

An important role in the mechanism of pricing is paid by the tax and credit policy, which acts as the state regulator of the development of agricultural enterprises. The abolition of the special VAT regime, which gave farmers and agricultural producers the right to keep their VAT, had a negative impact on purchasing prices for cereals, beans and technical crops, as well as on the increase of the value of feed, which is the basis for livestock breeding. The credit system is also not favorable for agricultural enterprises.

Negative in pricing is the establishment of monopolistic prices for output by agroholdings, despite the fact that all organizational aspects of pricing must be subordinated to the interests of obtaining profits by other organizational and legal forms of agricultural enterprises. That is precisely what should facilitate the creation of cooperatives, which, having appropriate warehouses, can store output produced by agricultural enterprises and will allow them to be sold at favorable prices.

The general result of the agricultural enterprises, which is provided by the components of the mechanism of innovative development: management development and security elements - are effective indicators of the enterprise.

Based on effective performance indicators, resource and financial provision, the needs of the market environment, the enterprise is determined with the provision of directions for development in the future. These include: modernization, technological updating of production, diversification, investment attraction, social development, ecological security provision.

Modernization, reconstruction and expansion of existing production in agricultural enterprises are mainly planned to be carried out at the expense of their own funds, involvement of state programs, and participation in international grants. Agricultural enterprises and farming economies should be oriented to the modernization of the material and technical base for the

storage of agricultural output and the development of logistics processes. Expanding cooperation with foreign partners in order to acquire advanced technologies and high efficient equipment will create favorable conditions for future investment attraction.

The technical equipment of agricultural enterprises is insufficient because of the obsolete parts of the technique, as well as the absence of funds for the purchase of a new one. A variety of technical support in organizational and legal forms is observed: insufficient - in small farms; enough in agroholdings. One of the tools that helps to solve the technical equipment of enterprises is the purchase of new equipment, but in addition to positive, in this case there is also a negative side - there will be a reduction of workers employed in agricultural production. Reproduction and renewal of fixed assets in agricultural enterprises is slow, the rate of growth of prices for agricultural technique, machinery, equipment, and building materials significantly outstrips the growth of productivity and the cost of production. Fixed assets existing in the field of agriculture for a long time are used by agricultural enterprises to implement production, marketing, administrative and other functions (Yakubiv et al., 2015). That is why the producers of agricultural output should focus on their technological updating.

To start a new production, it is expedient, in accordance with the strategy, to develop a business plan for the execution of works or services. With this aim, it is necessary to analyse the network model to assess the possibility of diversification.

Network planning is a management method, where a systematic approach is used to achieve the goal, which makes it possible to determine how to plan a job at minimum costs for a certain period of time (Tsesliv, 2018).

According to statistical data, the level of capital investment in agriculture is increasing year by year, for example, in 2010 this indicator amounted to 11311 million UAH, in 2015 it amounted to 29310 million UAH, and in 2016 – 49660 million UAH However, in comparison with other types of economic activity, as a percentage of total, it was only 6.0% in 2010, 10.7% in 2015 and 13.9% in 2016 (Agriculture of Ukraine 2017). The current level of investment support is characterized by a decline in the pace of renewal of fixed assets and has a negative impact on the reproduction of productive forces in agricultural enterprises, as a result of which there is no improvement in the material and technical support of enterprises.

Today there are small teams of workers who work as the only coherent mechanism for achieving the goal at the agricultural enterprises and farming economies. To ensure the social development of enterprises, measures are taken to:

- improvement and organization of labour remuneration, increase of material interest for the results of personal work, as well as the work results of the enterprise;
- growth of labour productivity, economical and rational use of the wage fund and material incentives. According to V.S. Diiesperov (2011), low wages are a consequence of Ukraine's lagging behind according the level of labour productivity.

According to K.Yu. Zubko (2012), the ecological initiative includes a set of natural and protective measures aimed at reducing ecological and economic risks, as well as the actions of investors and the state concerning the reduction of the negative effects of economic activity.

Today, agroholdings in their activities, even in spite of their use of the latest technologies, do not fully comply with the requirements of ecological security, the lands continue to exhaust, the humus and other useful substances of the soil are lost due to the intensification of agriculture (Proposal 2018).

In order to solve the problems of agricultural enterprises concerning to the reproduction of soil fertility, it is appropriate to have a strategy for soil protection, which includes monitoring the implementation of soil protection programs, monitoring and compliance with the implementation of the newest soil protection technologies (Baliuk et al., 2017).

In agricultural enterprises of various organizational and legal forms it is expedient to develop a monthly planning of cash flows for each type of output, which should include a forecast: the cost of repairs and spare parts for machinery; the usage of other indirect operating and production costs; receipt of output; formation of the selling price; sales, which will enable to assess the future state of development of agricultural enterprises. It is with the assistance of the International Finance Corporation in Ukraine the trainings are conducted on the correctness of making managerial decisions for the development of the agricultural sector, where the developed Exle programs, which allow to substitute data from the own financial statements of agricultural enterprises, farming economies and, on the basis of calculations, predict the need for funds are transferred.

Conclusions. The effectiveness of the economic mechanism of innovative development of agricultural enterprises is being disclosed in the complex action of each of its elements. The necessity of studying and taking into account the economic mechanism of innovative development of agricultural enterprises and farming economies of various organizational and legal forms is conditioned by the fact that its influence is mediated by important effective indicators of their functioning (profitability, production costs per unit of output, productivity of crops, productivity of animals, poultry).

It should be borne in mind that the economic mechanism of innovative development of agricultural enterprises and farming economies, firstly: it can not be realized independently, separated from production processes; and secondly, on crisis conditions, with unequal combination of its elements, it will be implemented inefficiently.

The proposed economic mechanism of innovative development of agricultural enterprises of various organizational and legal forms, will ensure increase of interests of workers, will create economic opportunities for improving their social security, and will influence positively the further development of territorial communities.

References

- 1. Agriculture of Ukraine for 2016 (2017), *Statistical Collection*. State Statistics Service of Ukraine. Kyiv.
- 2. Baliuk S.A., Medvediev V.V., Vorotyntseva L.I., Shymel V.V. (2017), *Modern problems of soil degradation and measures to achieve its neutral level.* "The Bulletin of Agrarian Science". pp. 5-11, http://agrovisnyk.com/pdf/ua_2017_08_01.pdf
- 3. But T.V. (2014), Selection of methods for diagnosing the development of the regional economy. *State construction.* No. 1. http://nbuv.gov.ua/UJRN/DeBu 2014 1 15
- 4. Diiesperov V.S. (2011), Sustainable rural development: problems of formation: monograph. NSC IAE, Kyiv.
- 5. Hohulia O.P. (2015), Strategic directions for management of agricultural enterprises using innovative approaches. pp. 71-76. http://journals.nubip.edu.ua/index.php/Economica/article/view-File/6035/5937
- 6. Kachmaryk Ya.D., Kutsyk P.O., Lupak R.L., Kachmaryk I.Ya. (2012), *Economic mechanism of ensuring the competitiveness of a trading enterprise*. Literary Agency "Pyramid", Lviv.
- 7. Khmil F.I. (1995), *Management*. Kiev: Higher school.
- 8. Kozak I., Balaniuk I., Balaniuk S., Szelenko D., Kozak H. (2019), *Traditional village system case study from the Krempna Commune (Poland)*. "The Journal of Institute of Landscape Ecology of Slovak Academy of Sciences". Vol. 38, No. 1, pp. 87-100, DOI:10.2478/eko-2019-0007
- 9. Mykhailiuk N.I., Balash L.Ya., Antoniuk R.R. (2011), *Improvement of the organizational and economic mechanism for the functioning of agricultural enterprises*. Organizational and Economic Mechanism for Increasing the Socio and economic Efficiency of the Agro-Industrial Complex of the Western Region of Ukraine. "Ukrainian bestseller", Lviv. pp. 165-179.
- 10. Myronenko M.U. (2011), State regulation of the agro-industrial economy Sb.sciences Ave "Theory and Practice of Public Administration". 3 (34). http://www.kbuapa.kharkov.ua/e-book/tpdu/2011-3 /doc/2/13.pdf.
- 11. Myronova Yu.Yu., Bilaienko A.O., Norka Ya.O. (2018), *Problems of accounting and distribution of total production costs in crop production.* "Scientific journal. Black Sea Economic Studies". No. 25. pp. 192-196.
- 12. On the establishment of a criterion for assigning settlements to the insufficient working (2005), Resolution of the Cabinet of Ministers of Ukraine dated September 26, No. 985, https://zakon.rada.gov.ua/laws/show/985-2005-p
- 13. Petryshyn L.P. (2017), Economic behavior of agricultural enterprises: theory, practice, environment. Monograph. Lviv: The press-league.
- 14. Postol A.A. (2018), Mechanisms and tools of development of large agrarian enterprises: theory, methodology, practice. Diss. doctor of econ. sciences: 08.00.04. Kharkiv National Technical University of Agriculture named after Petr Vasilenko. Kharkiv.
- 15. Proposal The main magazine on agribusiness. The size of the land bank of agroholdings and

- their number in Ukraine are increasing each year, https://propozitsiya.com/ru/rozmir-zemelnogo-banku-agroholdyngiv-ta-yihnya-kilkist-v-ukrayini-shchoroku-zrostayut
- 16. Shelenko D. (2019), Development and implementation of internal mechanism of agricultural enterprises of Ukraine. Advances of Science: Proceedings of articles the international scientific conference. Czech Republic, Karlovy Vary Ukraine, Kyiv, 5 April 2019 [Electronic resource] / Editors prof. L.N. Katjuhin, I.A. Salov, I.S. Danilova, N.S. Burina. Czech Republic, Karlovy Vary: Skleněný Můstek Ukraine, Kyiv: MCNIP, pp. 9-13.
- 17. The Economic Law Site. Grants to farmers pay those who can not pay, https://www.epravda.com.ua/eng/columns/2018/11/2/642140/
- 18. Tluchkevych N.V. (2010), *Rationing costs in agriculture: problems and ways to solve them.* "Economic sciences. Series Accounting and Finance". Vol. 7 (25). P. 3. pp. 342-347.
- 19. Tokarieva N.I. (2012), Modeling the influence of influencing factors crop production of agricultural cultures. http://jrnl.nau.edu.ua/in-dex.php/PPEI/article/download/370/359
- 20. Trofymenko N.V., Trofymenko P.I., Karask I.F., Zubova O.V. (2016), Modeling of the structure of the agricultural holiday plants enterprises after the development of land projects in the context of protection of organic substance of soils. "ZNAMEu Newsletter", No. 2 (57), Vol. 2. pp. 190-201.
- 21. Tsesliv O.V. (2018), *Project risk management for network planning*. "Scientific journal Black Sea Economic Studies". No. 25. pp. 197-201.
- 22. Vyhivska I.M., Kulii-Dem'ianiuk Yu.V. (2014), Current status of accounting capital expenses for protection of the environment of agricultural enterprises. "Herald ZhDTU" 3 (69). pp. 42-48.
- 23. Vyshyvaniuk M.V. (2001), A new stage in the development of agrarian reform in the region. Ivano-Frankivsk: Play.
- 24. Website of the Vinnytsia Regional Association of Local Self-Government, http://sg.vn.ua/news/derzhavna-pidtrymka-silskogogospodarstva-uryadovi-programy-2018/
- 25. Yakubiv V.M., Shelenko D.I., Sas L.S. (2015), *Fixed assets accounting: national and international aspects.* "Actual problems of Economics. Scientific economic journal", No. 11 (173). pp. 375-379.
- 26. Zhadan O.V. (2013), Socio and economic significance of the standardization of labour in modern society. "Economy and entrepreneurship". No. 6 (75). pp. 16-20, http://www.econom.stateandregions.zp.ua/journal/2013/6_2013/5.pdf.
- 27. Zhmudenko V. (2015). *Peculiarities of risk management in agriculture*. "Bulletin of socio-economic research". 3(58). pp. 55-61.
- 28. Zubko K.Yu. (2012), Simulation of methodology for calculating the ecological, economic damage from environmental pollution by the building complex. "Crimean Economic Herald". No. 1. P. 1. pp. 220-224, https://essuir.sumdu.edu.ua/bit-
- stream/123456789/29863/1/Zubko_construction.pdf