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Incomes and factors of their increase in the agricultural enterprises of region: theory, method, practice

Purpose. Market conditions and globalization of world economy stipulate an urgent necessity to increase the yield of all enterprises in Ukraine. The increase of the yield has an especially important value for the enterprises of agriculture, which provides the population of feed products, gives workplaces and raw material for other industries of national economy. For years of Ukrainian independence the industries of agriculture bore considerable losses, majority from them are in heavy economic position. Therefore yield increase of agroindustrial production enterprises, both on regional and national level is the extraordinarily issue of the day, that stipulated the choice of theme for research.

Analysis of the last researches and publications. Research of agricultural enterprises yield, directions of increase of their profitability and profitableness, are lighted up in literature of domestic scientists, in particular: V.Andriychuka, P. Berezivskogo, V. Geecya, Y. Gubeni, M. Malika, P. Sabluka, O.Shpichaka and many other research workers (1,2,3,4,5,6,7,8,9). At the same time need subsequent research the questions in relation to the regional features of agricultural enterprises yield providing, depending on the concrete conditions of production, that had stipulated the choice of research theme.

Raising of task. The purpose of this research is development of the organizationally economic principles for yield and profitability increase of agricultural enterprises plant-grower basic industries of the Ternopil area.

Exposition of basic material of research. The ultimate goal of agrarian business and enterprise in the modern terms of menage enterprises, as practice testifies, there is an increase of profit and gross receipt from a production and sale of products and grant of services. Exactly volumes of profit and gross receipt are the basic source of investment and innovative development of regions agroindustrial production.

The profits of agrocommodity producers create the actual conditions of economy resources recreation, influence on a size of demand and volumes of consumption, and thus, take part in adjusting of economic system in region, country, on the whole.

It costs to mark that profits in the process of entrepreneurial activity execute the reproductive, regulative and stimulant functions of production. The reproductive function of profits consists in providing of menage subjects resources recreation, and economic system on the whole. Regulative function - carried out in the process of adjusting of resources allocation between enterprises, industries and regions, finding out here failing or surplus of resources in a concrete production. The stimulant function of profits is called to provide the stimulation of agrocommodity producers in the most effective use of present resources.

In the process of economic activity agricultural enterprises use the indexes of gross and net income. A gross income is a part of cost of mine-out gross products and given services in current prices after minus of financial charges cost, that again created cost which includes an ettlings and income for certain period (year). A gross income of agricultural enterprises is the important summarizing index of economic activity financial results.

An income of ménage subjects is an amount of monies in a money form, got as a result of entrepreneurial activity.

A net income of agrarian enterprises is a cost of gross income, diminished to the amount of different types of taxes and other obligatory payments.

The end-point economic result of agricultural enterprises activity in modern terms, as literature [1,2; 4;5;8;9]testifies, there is only a profit.

A profit in market conditions is the ultimate goal of any subjects of commercial activity, including in an agricultural production. Thus, if an ultimate goal is not arrived (except for extreme situations), business activity is estimated as unsuccessful, and the subject of menage in default of financial backlogs must halt the entrepreneurial activity. The volume of profit characterizes about the level of economic position of menage subjects entrepreneurial activity. Than more income is got by an enterprise for certain period, there is more strong it's economic position and position at the market. Having a sufficient sum of income, an enterprise have possibility inculcate new progressive, keeping of resurcesources technologies of plant-grower and stock-raising goods production on innovative basis, to carry out the extended production, improve quality of products, promote payment of labour in an enterprise and his competitiveness. All of it certifies that a profit is examined as a criterion of efficiency of menage agricultural enterprises in the conditions of market environment.

Consequently, a profit is an index, which characterizes exceeding of receihts above charges, borne an enterprise as a result of production.

The analysis of agrarian production is foreseen by the use of different indexes of income, which can be classified after the major signs of division and type of profit (tabl.1).

The given classification characterizes all basic parties of functioning of profit as an economic category.

Складання фінансової звітності передбачає використання наступних видів прибутку: валовий прибуток; прибуток від операційної, фінансової та інвестиційної діяльності; прибуток від звичайної та надзвичайної діяльності; чистий прибуток підприємства. Саме ці види прибутку найбільше використовуються у господарській діяльності аграрних підприємств.

Drafting of the financial reporting is foreseen by the use of the followings types of income: gross receipt; an income is from an operating, financial and investment activity; an income is from ordinary and extraordinary activity; net income of enterprise. Exactly these types of income are most used in economic activity of agrarian enterprises.

Table 1.

Classification of income is in an agrarian enterprise.

A sign of income	A type of income
Type of activity	Income from basic (operation, investment, financial) activity; extraordinary events.
Order of calculation	Gross receipt; an income is from basic activity to taxation; a gross and net income
Forming sources	Income from activity: basic (operating); financial; investment; other income.
Profit margin	Incomes: minimum; having a special purpose; maximal.
Degree of account	Incomes: nominal; real (corrected on an inflation rate in a financial year).
Economic maintenance	Incomes: book-keeping; economic; object of taxation.
Country of receipt of income	Incomes: got in Ukraine; got abroad.
Character of taxation	Incomes: taxable a tax; untaxed (privilege).

Source: development of authors is on basis [9,p.23-28]

A gross receipt is expected as a difference between the cost of the realized products and charges on its production. Will mark that an agricultural enterprise gets the most share of profits from basic production activity (industries of plant-grower and stock-raising).

An enterprise can get the certain share of profits due to implementation for other producers of various works and services (build, transport but other), realization of products to population economies (milk, meat and others like that), grant of requiring payment services to population. This share of profits characterizes a profit margin from other realization.

At the same time, an enterprise can have an income from out of realization activity, in particular: difference (balance) between fines, fine, forfeits, rent from the use of the fixed assets and others like that. The summarizing financial index of subject of menage is him balance (net) income, that lump sum of enterprise's income from all types of activity for a year.

In modern economic science examine three different conceptions of income: book-keeping, economic and tax. Economic earnings are the size of financial result – attained on condition of the most effective use of money. A size of economic earnings is the decision criterion of determination of the enterprise's real profitability, characterizes the level of reward for entrepreneurial activity. Tax income – a conditional size, expected in accordance with rules, foreseen a tax legislation, is certain, and intended for determination for object of taxation.

The accounting earning is characterized by the level of agricultural enterprises menage, and only it is a sourcing of product, tekhnich and social development of enterprises, forming the state budget profits.

The size of income (profit) of enterprise depends on four basic factors of the first level of subordination: to the volume of products realization; its structures; prime price and standard of middle realization prices. At the same time each of the adopted factors, has an influence of other factors – constituents of internal and external economic environment.

The analysis of yield dynamics on the example of agricultural enterprises of the Ternopil area is conducted. (tabl.2).

Table 2.

Yield dynamics of agricultural enterprises in Ternopil region.

Indexes	On the average for years:		2011y.	2012y.	2012y. in % to 2011y.
	2006-2008	2009-2011			
The gross products in the comparative costs of 2010 year - all, million Uah	2160,5	2740,8	3262,4	----	----
Income (receipts) in operating prices – all, million Uah	1012,3	2621,3	3408,1	3831,7	112,4
the gross profit (- loss), million Uah	167,7	509,8	734,7	507,6	69,1
Profitability, %	19,9	24,1	27,5	15,3	-12,2
Products of plant-grower					
the gross products, million Uah	1912,3	2429,0	2912,8	----	----
Income (receipts), million Uah	862,1	2341,2	3035,4	3381,1	111,4
the gross profit, million Uah	178,5	498,5	716,6	475,3	66,3
Profitability, %	26,1	27,1	30,9	16,4	-14,5
Products of stock-raising					
the gross products, million Uah	248,2	311,8	349,6	----	----
Income (receipts), million Uah	150,2	280,1	372,7	450,6	120,9
Gross profit (- loss), million Uah	-10,8	11,3	23,1	32,3	139,8
Profitability, %	-6,7	4,2	5,1	7,7	2,6

As evidently from a table, there is founded out a clear tendency in relation to an increase: costs of gross products are in the comparative costs of 2010 r.; income (receipts) and gross profit in actually operating prices. So, for example, on the average on enterprises after 2009 – 2011 the cost of gross products is megascopic from 2160,5 million Uah to 2740,8 million Uah, or on 26,9%; accordingly receipts – from 1012,3 million Uah to 2621,3 million Uah, that anymore in 2,6 times; gross profit – from 167,7 million Uah to 734,7 million Uah, or anymore in 3 times.

The cost of gross products, receipt and gross profit, is megascopic for analysable period in industries of plant-grower and stock-raising. At the same time for this period part of unprofitable agricultural enterprises was increased. So, on the average for 2006-2008 years part of unprofitable enterprises was 22,4%, and an amount of losses is 83,1 million Uah. Accordingly for 2009-2011 years part of unprofitable enterprises was increased to 23,7% (on 1,3%), and an amount of losses is to 110,1 million Uah, or on 27 million Uah.

Positive tendencies in relation to the production of gross goods, receipt of income, from realization of products were observed in 2012 year. However, in 2012 year, as evidently from a table 2, it was far fewer got gross profit, both on the whole on economies and in industries of plant-grower.

Influence of pattern for production and products sale on yield of agricultural enterprises of the Ternopil area for the last three years is resulted in a table 3. As evidently from a table, most gross receipt in industries of plant-grower provide corn, grain-growing and bob cultures and sugar beets.

Among grain-crops the most profit and income is got from growing and realization of wheat, corn, on grain, to the barley. Most profitable is buckwheat and pea which predetermines enterprises to spare attention and increase a production and sale exactly of these cultures on the nearest prospect.

Unprofitable is a production and sale of rye which testifies to insufficient attention from the side of enterprises to this culture. At the same time grain of rye has considerable demand and used for baking of rye bread.

In the group of industrial crops for the last three years the most incoming are sugar beets, rye seed and sunflower seed. However incomes of these cultures have considerable differentiation both after years and by districts and enterprises. All of it testifies to the low productivity of these cultures and considerable dependence on natural terms, to demand at the internal market and others like that.

Unprofitable is industry of potato grown in the agricultural enterprises of the Ternopil area. So, in 2012 year. the middle prime price of 1c potato in the agrarian enterprises of area was 191,08 uah, and a middle realization cost of 1c products is 146,56 Uah. Thus, on every 1c realized of potato, economies were got losses at the amount of 44, 52 Uah, profitability of industry was (-23,3%).

Table 3.

The sale structure and plant-grower products yield of agricultural enterprises in the Ternopil area.

Name of products	2010 year.			2011 year.			2012 year.		
	income (receipt), million Uah	Gross profit (-loss), Million Uah	Profita-bility, %	income (receipt), million Uah	Gross profit (-loss), Million Uah	Profita-bility, %	income (receipt), million Uah	Gross profit (-loss), Million Uah	Profita-bility, %
Total food grains	782,8	87,1	12,5	1297,2	223,1	20,8	1976,0	304,5	18,2
including:-winter wheat	312,2	8,0	2,6	539,6	31,4	6,2	832,6	78,4	10,4
- furious wheat	24,4	-1,0	-3,8	44,7	7,0	18,6	58,2	7,4	14,1
- rye	2,5	0,001	0,0	3,2	0,3	8,9	7,2	-1,8	-19,6
- winter barley	32,3	3,0	10,3	32,6	3,7	12,9	45,9	6,2	15,7
-furious barley	100,1	4,2	4,4	116,8	34,7	42,2	204,5	57,4	39,0
- buckwheat	17,6	8,1	84,9	16,1	6,4	66,2	24,9	5,6	28,8
- pea	9,2	2,8	43,1	5,3	1,1	25,3	8,6	2,0	29,3
-maize	276,8	61,7	28,0	533,2	137,2	34,6	845,2	155,0	22,5
Sugar beets	753,9	125,4	20,0	913,0	315,3	52,7	483,9	31,9	7,1
Seed of sunflower	37,1	9,2	32,8	57,0	17,7	45,2	63,4	12,9	25,6
Soy	60,0	0,001	0,0	106,5	15,7	17,3	128,1	27,0	26,7
Rype - total	225,8	40,5	21,9	296,6	81,9	38,2	429,9	77,2	21,9
Potato	84,1	21,1	33,5	169,8	9,6	6,0	128,9	-39,2	-23,3
Green-stuffs - total	19,7	8,0	68,8	24,6	1,2	5,1	12,8	2,1	19,6
Garden-stuffs	0,3	-0,3	-49,7	5,0	3,9	337,7	1,0	0,5	93,7
Berry	2,9	1,6	124,3	-1,6	-0,05	3,1	0,2	0,01	45,2

It is important to mark that the principal reason of low yield and profitability of most enterprises of analysable region there is a high prime price of 1c of products which is conditioned by the insufficient level of the productivity of all agricultural cultures. So, for example, the productivity enterprises of area had in the last few years: winter wheat to 30 c/hectare, to according to 54,6% producers; to the barley furious to 25 c/hectare – 58, 4 %; maize to 60 c/hectare – 66, 8%; sugar beets to 300 c/hectare – 52,2% enterprises.

Thus there is considerable differentiation both after the productivity of all cultures and on their prime price on districts, and the more so economies. For an example, a difference between the greatest and the least prime price in 2012 in the economies of districts was: wheats are 70,7 Uah; maize 104, 64 Uah ; sugar beets – 17, 42 Uah. The resulted cost figures testify to possibility of the considerable diminishing of unit cost due to the increase of the cultures productivity and on this basis to increase the level of yield and profitability of agrarian enterprises.

For the analysis of dynamics of production yield and sale of wheat grain in agricultural enterprises after the districts of the Ternopil area, defined the coefficient of yield by the relation of profit, got from realization of grain on 1 Uah of complete charges, related to his production and sale (tabl.4).

As evidently from a table, in the enterprises of area found out the tendency of yield increase in the grain growing. So, yield coefficient of wheat grain during 2010 – 2012 years on the average on the economies of area increased from 1.02 to 1.10, or on 0,08 points. It goes to show that on every Uah of the inlaid money in the grain growing it was got gross profit in 2010 – 2 kop. and 2012year. 8 kop., or on 6 kop. anymore. At the same time the yield coefficient of wheat grain has substantial differentiation after the districts of area. For example, most and the least value of yield coefficient, as evidently from a table 4, has such parameters: in 2010 according to 1,48 (Pidgaeckiy district) and 0,66 – (Kozivskiy district); in 2011year-1,37 (Ternopil district) and 0,65 (Kremeneckiy district); in 2012year – 1,36 (Pidvolochiskiy district) and 0,85 (Pidgaeckiy district). The most considerably level of differentiation was discovered in economies on places. Substantial vibrations are resulted in the indexes of yield specify on that yield of corn industry is conditioned, above all things by the level of unit cost and productivity of wheat grain.

Table 4.

**Yield and unit cost of wheat grain sale
of agricultural enterprises in the Ternopil area.**

Districts	2010 year		2011 year		2012 year	
	Comple-te unit cost of 1c of wheat grain, Uah	yield coeffi- cient on 1 Uah charges	Complete unit cost of 1c of wheat grain, Uah	yield coeffi- cient on 1 Uah charges	Comple-te unit cost of 1c of wheat grain, Uah	yield coeffi- cient on 1 Uah charges
Berezhanskiy	118,74	0,99	121,75	1,14	127,39	1,13
Borschivskiy	95,00	1,04	93,88	1,14	119,28	1,09
Buchackiy	74,6	1,40	94,99	1,31	120,16	1,23
Gusyatinskiy	103,31	0,92	147,42	1,14	154,09	1,02
Zalischickiy	107,02	0,93	111,69	1,00	117,28	1,08
Zbaraz'kiy	112,85	0,95	107,21	1,13	137,10	1,06
Zborivskiy	96,04	1,07	112,51	1,02	121,43	1,16
Kozivskiy	138,51	0,66	141,94	0,99	133,36	1,05
Kremeneckiy	121,64	0,81	199,27	0,65	175,42	0,88
Lanoveckiy	107,79	1,03	134,69	1,02	140,67	1,05
Monasteriskiy	158,25	0,59	154,05	0,89	104,72	1,32
Pidvolochiskiy	100,53	1,23	137,46	1,18	115,42	1,36
Pidgaeckiy	97,83	1,48	187,81	0,79	163,02	0,85
Terebovlyanskiy	100,82	0,98	105,78	1,17	115,77	1,16
Ternopilskiy	84,35	1,14	95,93	1,37	123,59	1,21
Chertkivskiy	100,94	0,95	124,45	0,94	124,41	1,15
Shumskiy	125,67	0,85	106,86	1,13	126,08	1,15
Together for areas	101,22	1,02	130,42	1,07	132,99	1,10

On the level of yield found out the analogical factors, which influence for unit cost and of its realization cost in beet grower industry of agricultural enterprises in Ternopil area (table. 5). Thus found out considerable fluctuations for level of complete prime price and cost of realization 1 c of sugar beets, that substantially influenced on the yield coefficient in beet grower industry.

Table 5.

Yield and unit cost of sugar beets sale in enterprises after the districts of the Ternopil area.

Districts	2010 year		2011 year		2012 year	
	Complete unit cost of 1c of suger beets, Uah	yield coefficient on 1 Uah charges	Complete unit cost of 1c of suger beets, Uah	yield coefficient on 1 Uah charges	Complete unit cost of 1c of suger beets, Uah	yield coefficient on 1 Uah charges
Berezhanskiy	---	---	---	---	---	---
Borschivskiy	---	---	46,44	1,57	30,80	1,11
Buchackiy	17,43	1,68	37,66	1,27	37,1	0,98
Gusyatinskiy	95,00	1,10	68,43	1,46	42,54	1,10
Zalischickiy	25,86	1,37	35,59	1,19	32,81	1,12
Zbaraz'kiy	37,03	0,98	39,37	1,80	42,93	1,37
Zborivskiy	36,95	0,85	42,46	0,97	50,56	0,87
Kozivskiy	57,69	1,69	51,01	2,04	44,94	1,03
Kremeneckiy	33,76	0,99	35,16	1,18	46,82	0,94
Lanoveckiy	43,55	1,27	41,21	1,06	33,14	1,11
Monasteriskiy	57,01	1,96	---	---	47,17	1,01
Pidvolochiskiy	46,28	1,98	32,80	2,88	40,77	1,14
Pidgaeckiy	84,13	1,39	59,29	1,78	52,6	0,90
Terebovlyanskiy	35,28	0,79	34,47	1,51	34,25	1,53
Ternopilskiy	35,37	1,02	53,79	1,27	36,27	1,23
Chertkivskiy	41,38	0,70	57,68	1,10	35,17	1,15
Shumskiy	31,17	1,07	36,93	1,17	42,14	1,07
Together for areas	66,82	1,20	54,18	1,53	43,24	1,07

For example, the least and the greatest levels of complete prime price 1 c of sugar beets were: in 2010 year, accordingly 17,43 Uah (Buchackiy district) and 95,00 Uah (Gusyatinskiy district); in 2011 year – 32,80 Uah (Pidvolochiskiy district) and 68,43 Uah (Gusyatinskiy district); in 2012 – 30,80 Uah (Borschivskiy district) and 52,60 Uah (Pidgaeckiy district).

The difference between a most and the greatest complete prime price was: 1 c of sugar beets: in 2010 y.- 77,57 Uah (at 5,4 time); in 2011 – 35,63 Uah (at 2,1 time); in 2012 – 21,80 Uah (1,7 time). The resulted indexes witnessed that during 2010 – 2011 years the difference between the least and the greatest level of complete prime price had a clear tendency to diminishing, that smoothing of middle prime price was carried out 1 c of sugar beets after the districts of region.

At the same time a difference between a complete prime price and beet growers yield in the cut of region districts remains high. Thus, in 2012y. beet growers branch of industry, as evidently from a table, was unprofitable in the enterprises of Buchackogo, Zborivskogo, Kremeneckogo and Pidgaeckogo districts.

Found out researches the important problem of beet grower industry in a region is absence of the unique methodical going near the calculation of realization costs of beets on sugar- factory. In every district of region there were different variants of mutual settlements, which are accompanied considerable differentiation of prices. For example, the least and the greatest cost of realization 1 c of beets on factories had enterprises: in 2010 according to 27,80 Uah (Terebovlyanskiy district) and 116,94 Uah (Pidgaeckiy district); in 2011r.- 42,44 Uah (Zalischickiy district) and 105,43 Uah (Pidgaeckiy district); in 2012 – 34,09 Uah (Borschivskiy district) and 58,69 Uah (Zbaraz'kiy district). A difference between the least and most price for 1 c of sugar beets was : in 2010 according to 4,2 time; in 2011 year- 2,5 time; in 2012 – 1,7 time.

Will mark that yet greater was differentiation of purchase prices in the cut of region economies. The such considerable piedness became the basic brake factor of beet grower development in the Ternopil area. Resulted indexes, satisfy of that in the probed region it is necessary to perfect the economic mechanism of mutual relations of participants of integrated sugar beet production, adjusting of pricing, and others like that.

These literatures [6,p.117] testify that at a favourable price on sugar beets in 2011y.(103,96 Uah/c) the beet grower of Kozivskogo district of the Ternopil area even at the lowest in a region productivity (225 c/hectare) attained profitability 103,8 %. A complete unit cost was 51,01 Uah/c, and a realization price was twice greater (103,96 Uah/c).

At the same time economies of Zborivskogo district, that had the higher productivity by comparison to the enterprises of Kozivskogo district, through the uttery low realization cost of beets (43,21 Uah/c) bore losses (-2,9%). Between the partners of sugar-beet production found out the analogical examples of violation of economic mutual relations in other districts of region, which are one of main factors of influence on the yield level of agricultural enterprises.

It is set that powerful influence on yield and profitability of agrarian enterprises is carried out by the productivity of sugar beets (table. 6). As evidently from a table, the economy of enterprises gets better with the increase of productivity level, namely: a production and complete unit cost diminishes; incomes and gross profits are increased from a calculation both on one enterprise and on a 1 hectare of the collected area of sugar beets; profitability of beet grower industry rises.

Comparatively the greatest efficiency of beet grower was attained by the enterprises of the third group, which had the middle productivity of beets 573 c/hectare. There calculating on a 1 hectare of the collected area of sugar beets it was got gross receipt and income according to 42,9 thousand of Uah and 13,6 thousands of Uah, profitability of industry was 46,3%.

As evidently from a table 6, the front-rank enterprises of «Ivanivske» Terebovlyanskiy and «Ukraine» of Pidvolochiskiy districts of the Ternopil area attained far the best financial results. In these economies the productivity of sugar beets was 694 – 727 c/hectare, and the volume of gross receipt (income) and profit, calculating on 1 hectare of the collected area attained according to 55,6 thousand Uah and 25,1 thousands of Uah and 63,1 thousands of Uah and 28,4 thousands of Uah, profitability of industry, – 82,1 – 81,6 %.

Table 6.

Influence of sugar beets productivity on yield industry in the enterprises of the Ternopil area, 2009-2011 years.

Indexes	Groups of enterprises are after the sugar beets productivity, c/hectare				
	I – to 200	II – 200,1 – 400	III – 400,1 and anymore		
			total	Including «Ivaniv-ske» Terebov- lyanskiy district	«Ukraine» Pidvolo- chiskiy district
Amount of enterprises, odes.	27	53	28	1	1
Middle productivity in a group, c/hectare	140	322	573	694	727
Collected area of beets, hectares	75	214	494	530	1042
Production prime price 1 c of sugar beets, Uah	54,27	43,61	36,51	32,52	34,24
A complete prime price 1 c of realized c / beets, Uah	63,64	49,04	51,12	44,00	47,81
The cost of realization 1 c of c / beets, Uah	43,57	60,18	74,80	80,10	86,81
It is got an income (receipts), thousands of Uah.:					
- all on an enterprise	458	4152	21193	29468	65750
- on 1 hectare of the collected area of sugar beets	6,1	19,4	42,9	55,6	63,1
it is got a profit(-loss):					
- on 1 c of the sold beets, Uah	-20,07	11,14	23,68	36,12	39,0
- on a 1 hectare of the collected area, thousand of Uah.	-2,8	3,6	13,6	25,1	28,4
Profitability of beet grower %	-31,5	22,7	46,3	82,1	81,6

It is set that an increase of the productivity of all agricultural cultures is one of the main factor of unit cost diminishing and on this basis of yield and profitability increase in agrarian enterprises.

Thus, to promote the yield and profitability of agricultural enterprises in region and Ukraine it is on the whole possible by diminishing of unit cost on the basis of all agricultural cultures productivity increase, introduction of progressive resursources keepings technologies of production, rational use of present resources and improvement of products quality.

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Annotation

Parkhomets M.K., Uniat L.M. Incomes and factors of their increase in the agricultural enterprises of region: theory, method, practice.

Purpose – the research of organizational and economic principles of yield and profitability increase of plant-grower industries in agricultural enterprises of region.

Methodology of research – Theoretical and methodical basis of research was become by literature of domestic scientists economists – agrarians, normatively legal documents on questions of the incomes and profits increase in plant-grower industries of agricultural enterprises. In accordance with the put purpose such methods of economic researches were used: analysis and synthesis; abstractly logical; dialectical and analysis of the systems – for working of the teoretiko-methodical positions; generalization of literature sources , forming of conclusions; ekonomiko statistical – for the analysis of plant-grower industries in a dynamics, exposure of tendencies, factors influence on yield enterprises; monographic – for the detailed study of the phenomena, processes, front-rank experience; comparative analysis – for monitoring of yield level and estimation of economic efficiency of plant-grower industries functioning in the agricultural enterprises of region.

Results – The conducted researches in relation to the factors of plant-grower industries yield increase in the agricultural enterprises of region gave the followings results:

- a clear tendency to the increase of income and profit volume is found out. The most income and profit in the conditions of region is provided by: wheat, corn on grain, barley, sugar beets, rape seed;
- it is set that the main factors of yield and profitability increase in plant-grower industries enterprises is an unit cost, pattern of production and sale of products, volume of products realization and price;
- it is grounded, that decreasing an unit cost is possible by providing comparatively of the high level productivity – grain-crops less than 50 c/hectare, sugar beets over 450 c/hectare, but to increase the cost of realization – by the improvement of the products high-quality parameters.

Originality – the method of research of the plant-grower industries yield and profitability, which provides the decline of unit cost, increase of competitiveness and efficiency of agricultural enterprises functioning in the conditions of region is developed.

Practical value of research - Results of the conducted research are basis for increase of yield and competitiveness of products, can be used in a ground of organizationally economic principles of plant-grower industries steady development in the agricultural enterprises of region on a prospect. Using of the

research results provides additional profits: on 1 t of grain – 126 Uah; on 1 t of sugar beets – 47 Uah. The general expected effect can be near 120 mln. Uah.

Keywords are a complete unit cost, price, income, profit, coefficient of industries yield, profitability.