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STATE SUPPORT OF AGRICULTURE: PROBLEMS, WORLD BEST PRACTICES AND PROSPECTS FOR UKRAINE

Abstract.

The article examines the main aspects of state support for agriculture in modern conditions, which are regulated by regulations. The economic significance of state support is determined, its current state and main directions for agricultural enterprises are studied. The results of the analysis of preconditions and measures that led to the change of directions and volumes of state support in the budget for 2020 are presented. Ways to develop state support for the country's agricultural sector have been identified. It is noted that the analysis of state support should take into account the macro- and microeconomic principles of efficiency and the regional aspect.

Some world models of state support are analyzed and prospects for Ukraine are outlined. The obtained results are similar to domestic studies and defend the belief in the need for state support of the competitive environment, and not only certain forms of management and ensuring food security by regulatory policies coordinated to support the industry.

The main points of formation of the motivational mechanism of effective state support of farms are determined. The key problems that arise with state support for agricultural producers are analyzed.

It is proved that in order to increase the volume and increase the efficiency of state support for agricultural producers, it is necessary to focus on three types of state support: targeted partial investment support for small and medium-sized agricultural producers through credit subsidies; support for the capitalization and operation of the partial credit guarantee agency; support in teaching financial literacy and disseminating knowledge.

It is substantiated that the ways to increase the effectiveness of state budget support for agriculture are to identify priority strategic directions and development indicators. It is emphasized that state support should be provided with the greatest efficiency and promote the development of production. This requires the development of modern methods for determining the effectiveness of budget programs, which would include optimal domestic and international comparisons.

Keywords: *agricultural sector, agricultural enterprise, farming, state support, budget, budget support, budget programs, world models of agricultural support, efficiency of state support*

Formulation of the problem. Ukraine's transition to a market economy is determined by the need for a number of effective reforms, which means increasing the role of the state in economic development and, in particular, its priority agricultural sector. Radical state regulation of the industry is necessary to overcome the crisis and ensure further intensive development of the agro-industrial complex. The experience of progressive highly developed countries, whose agro-industrial complex has long been formed under the influence of the state, shows that in a market economy, the effectiveness of agricultural production largely depends on the level of state support.

Analysis of recent research and publications. The problem of state support for agriculture has always been relevant. Scientific developments of such scientists as M. Demyanenko, V. Rutytska, L. Pronko, K. Mazur, A. Mazur, I. Furman, J. Gontaruk, I. Tomashuk, A. Dibrova, O. Panukhnyk are devoted to this issue. , M. Borodin, Y. Lupenko, O. Mohylny, T. Ostashko, P. Sabluk and others. Although the process of reform in the agricultural sector of the economy has been going on for a long time, the instruments of state support used are not always effective, and in the conditions of abolition of special tax regimes, ie

indirect support and insignificant budgetary resources allocated to finance the sector, they are generally unviable.

The purpose of the article is to determine the importance of state support, to study its current state and the most important areas for agricultural enterprises, to establish ways to develop state support for the country's agricultural sector. Also analyze global models of state support and outline prospects for Ukraine.

Material and research methods. The solution of the tasks set in the scientific article is carried out by general scientific methods. The study is based on the current regulatory, informational, statistical base. The methodological tools used in the article allow to systematize a number of phenomena in the process of agricultural development, to standardize the procedure for determining the formal volume and effectiveness of state support by direct and indirect methods, taking into account the influence of various factors.

Results of the research. State support for the agricultural sector is an economic necessity that is recognized and implemented through various methods, forms and tools. Due to the increased sensitivity to the impact of various negative factors of instability, agriculture needs some government

support. Thus, one of the factors of successful development of agriculture is state support (its effective implementation helps to accelerate the growth rate of agricultural production and increase the competitiveness of the industry).

At the present stage, the areas of state support for the agricultural sector of Ukraine are:

1. Price regulation of the agricultural market through the introduction of minimum purchase prices (for grain, sunflower seeds, sugar beets, livestock products). The Agrarian Fund was established in 2005 to implement an effective pricing policy.

2. Subsidies for the purchase of resources (compensation for part of the investments made (within the framework of targeted programs, in particular, the construction of farms and greenhouses, etc.).

3. Production subsidies to producers (direct budget support in terms of crop and livestock).

4. Financial and credit support (subsidies to pay part of the insurance payment accrued under the insurance contract, partial compensation of interest rates on loans from commercial banks and leasing payments).

5. Specialized support in certain areas and programs (development of farming, advisory, credit cooperation, crop production, animal husbandry, increasing soil fertility, agriculture in contaminated areas, etc.).

6. Stimulation of technical re-equipment of farms of the agro-industrial sector, in particular machine-building products on the basis of leasing.

7. Financing of programs and activities for the development of the social sphere.

The basis for the formation of the volume of agricultural state support in 2019 is the project of the Ministry of Agriculture to allocate 1% of GDP from agricultural products, highlighted in the strategic plan for reforming the industry "3 + 5".

This simple arithmetic provides three strategically important directions:

- state support for farmers,
- rural development

- completion of land reform

and 5 priorities arising from them:

1. development of markets,
2. organic production and niche crops,
3. development of state enterprises,
4. irrigation,
5. food safety.

The budget of Ukraine provides for three sources of support for the agricultural sector of Ukraine:

- budget funds for general and special funds,
- loan funds of the European Investment Bank,
- state guarantees.

The decisive problems of state support of agriculture in Ukraine include:

- lack of trust in the state in this area by agricultural producers;

- Insufficient level of impact of budget support measures on the development of domestic agriculture.

The study showed that the formation of financial resources in the agricultural sector is influenced by the

following factors [24]:

- First, in agriculture the main means of production is land, which is not depreciated and, therefore, does not participate in the formation of production costs. At the same time, different levels of natural fertility and location contribute to the formation of differentiated profits (rents).

- Secondly, in the composition of fixed assets a significant place is occupied by productive and working cattle, the reproduction of which is carried out directly in the industry itself by raising young animals. Depreciation is not accrued on productive livestock, its value is not transferred to the cost of production.

- Third, a significant specificity of this industry is self-reproduction. A significant part of the obtained products is not sold aside, but remains on the farm as young animals, fodder, manure for fertilizing fields, etc. Therefore, it is not part of marketable products and does not take the form of money, but participates in domestic turnover.

- Fourth, the natural process of growing animals and plants determines the features of the cycle of agricultural producers: its relative slowness, gradual increase in costs, the release of funds from the cycle at the same time, ie during periods of output and sales.

The above factors lead to specific forms of organization of finance of agricultural producers. During the year, they form a seasonal gap between the terms of expenditure and profit. As a result, commodity producers must have significant amounts of working capital. However, not at the expense of own sources as it is inexpedient, and at the expense of the involved, including credit means [4].

Therefore, the organization of financial support for the activities of economic entities is carried out mainly in three forms [21]:

- self-financing, ie use of own resources;
- lending on the basis of mobilization and redistribution of temporarily free funds;
- budget financing on a non-refundable basis at the expense of state and local budgets.

Not only the volume of state support but also the mechanisms of its provision are important. The mechanism of state support of the agricultural sector is regulated by the Law of Ukraine "On the State Budget of Ukraine" [11] and "On State Support of Agriculture of Ukraine" [12], and the procedure for spending budget funds is determined annually by separate resolutions of the Cabinet of Ministers.

Each year, in the law on the state budget, the Parliament determines the directions and amounts of expenditures for the support of agricultural producers for the next budget year. The Law of Ukraine "On the State Budget of Ukraine for 2020" of November 14, 2019 № 294-IX [11] is no exception.

In the last few years, legislators have been investing less and less in the state budget for state support from agricultural producers. Thus, in the State Budget of Ukraine for 2020, about UAH 4 billion is provided to support farmers on a non-refundable basis. (for comparison: in 2019 - UAH 5.9 billion).

In 2019, agricultural producers used UAH 4.34

billion. state support. In total, 1,667 business entities and 230,025 individuals, about 10,000 farmers and 2 agricultural cooperatives received state support [6].

State support was provided in six separate areas:

- cheaper loans;
- support for the development of farms;
- support for the development of horticulture, berry growing, viticulture and hop growing;
- providing loans to farms;
- support for the development of the livestock industry;
- cheapening of agricultural machinery and equipment [6].

This allowed to purchase 6262 heads of cattle, 781 heads of sheep, 5532 heads of pigs and 257900 doses of reproductive material, partially reimburse the cost of 49 livestock facilities and 61 facilities for storage and processing of grain, lay 3897 hectares of orchards, 246 hectares of vineyards and 9 hectares of hop gardens, build 5 refrigerators with RGS with a capacity of 8.5 thousand tons, 1 facility for freezing fruit and berry products, purchase 5 lines of commodity processing of fruits, 3 mechanisms for

granulation of hops and 1 automated line for drying fruits, etc. In addition, 9502 agricultural producers purchased 25065 units of equipment, 426 enterprises attracted soft loans [19].

In the current 2020, almost all funds intended for support of agricultural producers are sent under the budget program KPKVK 1201150 "Financial support of agricultural producers", which was approved by the Order of the Ministry of Economy, Trade and Agriculture of Ukraine dated 10.04.2020 № 687.

The Resolution of the Cabinet of Ministers of 19 February 2002 2. 109 defines the areas in which funds are distributed under this program, and the order of the Ministry of Economy, Trade and Agriculture of Ukraine dated 10.04.2020 № 687 allocates funds in these areas (Table 1).

The Ministry of Economic Development, Trade and Agriculture of Ukraine for 2020 has developed a number of options to support the development of entrepreneurship in rural areas for farmers. Below are 8 support programs for different types of agricultural activities [7].

Table 1

Directions and distribution of funds under the budget program KPKVK 1201150 "Financial support of agricultural producers", thousand UAH

№	Directions of financial support of agro-industrial enterprises	The amount of costs for 2020
1.	State support for the development of animal husbandry and processing of agricultural products	1 000 000
2.	Financial support for farm development	380 000
3.	Partial compensation for the cost of agricultural machinery and equipment of domestic production	1 000 000
4.	Financial support of measures in the agro-industrial complex by reducing the cost of loans	1 200 000
5.	Financial support for horticulture, viticulture and hop growing	400 000
6.	Providing additional financial support to family farms through the mechanism of additional payment in favor of insured persons - members / head of the family farm of a single contribution to the obligatory state social insurance	20 000
Всього		4 000 000

Source: [6; 24]

In the area of "Financial support for the development of farms". in 2020 it is planned to send UAH 380 million. State support will be provided:

1) Farm, which has a net income from sales of products (services) for the last year up to UAH 20 million. by:

- budget subsidy for keeping cows (UAH 5,000, but not more than UAH 250,000. Farms owned by 5 cows, identified and registered in accordance with the law, for each available cow as of August 1 of the current year)

- partial reimbursement of costs related to the provided agricultural advisory services (payment of 90% of the cost, but not more than UAH 10,000 to agricultural advisory services);

- budget subsidy per unit of cultivated land (1 ha) - to a newly established farm (UAH 3,000 per 1 ha, but not more than UAH 60,000 per farm);

- agricultural service cooperative, which includes one or more farms, by reimbursing 70% of the cost of

domestic machinery and equipment purchased, both at their own expense and for credit (up to 3 million, per cooperative) [14].

2) Financial support on a repayable basis (interest-free loans) through the Ukrainian State Farm Support Fund. In 2020, UAH 67 million is planned to be directed in this direction. (from the special fund of the state budget) in the amount of up to UAH 500,000. per farm.

This assistance, in accordance with the Procedure for using funds provided in the state budget to support farms, approved by the Cabinet of Ministers of Ukraine dated 25.08.2004 № 1102, can be received on a competitive basis by all farms, except those that have debts to the Ukrkosfond and its regional branches, which have been declared bankrupt, in respect of which bankruptcy proceedings have been initiated and which are in the process of liquidation, as well as in which the facts of illegal receipt and / or misuse of budget funds have been revealed [9].

State support through surcharges in favor of insured persons - members / chairmen of SFG. UAH 20 million is provided in this direction in 2020.

According to the Resolution of the Cabinet of Ministers of Ukraine dated 22.05.2019 № 565 "On approval of the Procedure for providing additional financial support to family farms through the mechanism of additional payment in favor of insured persons - members / heads of family farms of a single contribution to compulsory state social insurance" for 10 years in the amount of 0.9 to 0.1 of the minimum insurance premium, only if the remaining contribution is paid by the chairman / members of the SFG. The surcharge can be received by members / chairman of SFG without the status of a legal entity, which is created in accordance with Article 8-1 of the Law of Ukraine "On Farming" and registered as a single tax payer of the fourth group.

1) State support for the development of animal husbandry and processing of agricultural products. UAH 1 billion is planned to be directed to the direction in 2020.

According to the Procedure for the use of funds provided in the state budget for state support of livestock development and processing of agricultural products, approved by the Cabinet of Ministers of 07.02.2018 № 107 (as amended by the Cabinet of Ministers of 20.05.2020 № 395) will be provided in the following areas:

- subsidy for bee colonies (for existing from 10 to 300 bee colonies in the amount of UAH 200 per bee colony);
- reimbursement of the cost of purchased breeding animals, bees, sperm and embryos (up to 50% of the cost);
- reimbursement of the cost of livestock facilities (up to 30% of the cost);
- reimbursement of the cost of grain storage and processing facilities (up to 30% of the cost);
- compensation for the value of objects financed by bank loans (up to 25% of the amount of borrowed funds for recipients in 2018-2019) [12].

2) Financial support for the development of horticulture, viticulture and hop growing. In 2020, UAH 400 million is planned to be directed in this direction. for a total amount of not more than UAH 25 million. per one business entity, by partial reimbursement:

- purchase of planting material (after planting) in the amount of up to 80% of the cost;
- construction of wallpaper and installation of drip irrigation systems in the amount of up to 30% of the cost (after installation);
- new construction and reconstruction of refrigerators for storage of fruits, berries, table varieties of grapes and hops of own production, shops of primary processing of technical varieties of grapes, fruits and berries of own production, facilities for freezing fruits and berries to producers growing fruits and berries, in up to 30% of the cost;
- purchase of lines for commercial processing of fruits and berries by producers who grow fruits and berries, automated lines for drying fruits, berries and

hops of own production, lines for processing home-grown fruits, berries and technical varieties of grapes into juices, purees, wine materials up to 30 % of cost after completion of commissioning works;

- purchase of machinery and equipment (including foreign production, which are not produced in Ukraine) for technological operations in viticulture, horticulture, hop growing, according to the list set by the Ministry of Economy, up to 30% of the cost [13].

Partial compensation of the cost of agricultural machinery and equipment of domestic production. In 2020, UAH 437 million is planned to be directed in this direction. In addition, compensation will be paid to agricultural producers who purchased machinery and equipment in October - November 2019, but for reasons beyond their control did not receive compensation. Support will be provided in accordance with the Procedure for the use of funds provided in the state budget for partial compensation of the cost of agricultural machinery and equipment of domestic production, approved by the Cabinet of Ministers of Ukraine from March 1, 2017 № 130, on a non-refundable basis, 25% of the cost and / or their machinery and equipment dealers.

Recipients of budget funds are legal entities and individuals - entrepreneurs - agricultural producers, whose main activity is the supply of agricultural goods produced by them on their own or leased fixed assets, provided that the share of the value of such agricultural goods is not less than 75% the value of all goods supplied by such legal entities and individuals during the previous 12 consecutive reporting tax periods together, and newly formed agricultural producers who carry out economic activities for less than 12 calendar months - according to the results of each reporting period).

Support will be provided in accordance with the Procedure for the use of funds provided in the state budget for partial compensation of the cost of agricultural machinery and equipment of domestic production, approved by the Cabinet of Ministers of Ukraine from 01.03.2017 № 130, on a non-refundable basis, 25% and / or their machinery and equipment dealers.

Recipients of budget funds are legal entities and individuals - entrepreneurs - agricultural producers, whose main activity is the supply of agricultural goods (as defined in paragraph 2.15 of Article 2 of the Law "On State Support of Agriculture of Ukraine"), produced by them on their own or leased fixed assets, provided that the share of the value of such agricultural goods is not less than 75% of the value of all goods supplied by such legal entities and individuals during the previous 12 consecutive reporting tax periods combined, and newly formed agricultural producers engaged in less than 12 calendar months - according to the results of each reporting period) [4, 10].

– Financial support of measures in the agro-industrial complex by reducing the cost of loans In this area in 2020 it is planned to direct 1.2 billion UAH.

– According to the Procedure for using funds

provided in the state budget for financial support of measures in the agro-industrial complex by reducing the cost of loans, approved by the Cabinet of Ministers of Ukraine from 29.04.2015 № 300, support is provided on a competitive basis to agro-industrial complex entities - legal entities organizational and legal form and form of ownership and individuals - entrepreneurs (hereinafter - borrowers), who:

- 1. carry out activities in the livestock industry and use credit funds to cover current and capital (investment) costs associated with carrying out activities in the livestock sector;

- 2. carry out activities in other types of agricultural activities (except livestock) and processing of agricultural products.

- Compensation is provided to borrowers on a monthly basis for actually accrued and paid interest in the amount of 1.5 of the discount rate of the National Bank, effective on the date of accrual of interest, but not higher than the amounts provided by loan agreements, reduced by 5 percentage points for:

- - short-term loans raised to cover production costs;

- - medium- and long-term loans raised for the purchase of fixed assets of agricultural production, the implementation of costs associated with the construction and reconstruction of agricultural production facilities, as well as for the construction and reconstruction of production facilities.

- Volumes of support:

- - to borrowers engaged in animal husbandry - up to UAH 15 million.

- - to other borrowers - up to UAH 5 million.

[5].

- 1) Available loans 5-7-9%. In this direction in 2020 it is planned to send UAH 2 billion. from the special fund of the state budget

- The Ministry of Finance of Ukraine, in accordance with the Procedure for providing financial state support to micro and small businesses, approved by the Cabinet of Ministers of 24.01.2020 № 28, through the Fund for Entrepreneurship Development, provides a program of interest rate compensation for businesses, which, in particular, carry out their activities in the agricultural sector, in which they can reduce the payment of the base interest rate to the level of 9 to 7, or 5 percent per annum.

- This reduction in the cost of loans can be used by legal entities and natural persons - entrepreneurs, in particular:

- - farms, including family farms;

- - agricultural service and production cooperatives;

- - other agricultural producers;

- - subjects of micro-entrepreneurship and small business, which conduct economic activity in rural areas [5].

- For each area of state support, the procedures for providing funds are approved, which contain a mechanism for receiving budget funds and a list of conditions under which agricultural producers can apply for state aid (some have already been published and some projects have been published).

- The general conditions of almost all areas are that farmers cannot count on state aid:

- who have arrears of taxes and fees;

- who have been declared bankrupt or in respect of whom a bankruptcy case has been initiated;

- which are in the process of liquidation;

- in which the facts of illegal receipt and / or misuse of budget funds were previously revealed [6].

The main problems with state support for agricultural producers are as follows [23]:

- fragmentation, chaotic formation and budgeting of support programs, as well as systemic underfunding / underperformance of programs; focusing mainly on supporting large agricultural producers;

- limited opportunities to return public investment due to higher tax revenues from the agricultural sector;

- limited investment incentives and access to credit due to the moratorium on the purchase and sale of agricultural land [7].

To increase the volume and increase the efficiency of state support for agricultural producers, we propose to focus on three types of state support:

1. targeted partial support for investments for small and medium-sized farmers in high value-added production (including non-grain and oilseeds) through loan subsidies in the form of grants (partial loan compensation) and / or interest rate compensation on loans;

2. support for the capitalization and operation of the partial credit guarantee agency in order to improve access to credit and support productive investments by small and medium-sized farmers;

3. support in the training of financial literacy and dissemination of knowledge to raise awareness of the target group about the possibilities of diversification of production; increasing the ability of the target group to make successful investment proposals [8].

Analysis of foreign experience shows that the governments of developed countries, such as the United States, France, Australia, Canada, China and others provide active state support to the agricultural sector of the economy, as its condition depends on food security.

In the United States, for example, in 2014 the Law "On Agriculture" was adopted. The document retains a trade facilitation loan program, in the form of subsidies to farmers, when prices for major crops fall below a certain level. However, direct payments were replaced by insurance. That is, the main focus was crop insurance, and the concept of insurance was extended to other areas, such as milk production. In general, American farmers can choose a product support scheme from two main programs.

The first is price fall insurance (PLC), which provides compensation if crop prices fall below predetermined levels.

The second is agricultural risk insurance (ARC). It provides payments to farmers in the event of a decline in income below the national average. In addition, there are several options for insurance of crops or profits. At the same time, the federal government can subsidize insurance premiums at rates

ranging from 38% to 80%, depending on the level of coverage and the options chosen by the manufacturers. Such a high level of subsidies is necessary in order to make products affordable [20].

France's agricultural policy is significantly influenced by a well-developed network of trade unions that care about the working and living conditions of farmers, as well as maintaining a "minimum level of income" even in the event of crop failures or natural disasters. The taxation system is also special: the calculation of the amount of income subject to taxation is based on land cadastre data, average cost of production, production costs, crop yields and livestock productivity. Credit Agricole Bank plays a central role in the agricultural credit system. The mechanism of soft loans for agriculture is based on the principle of state repayment by the bank of the difference between the contractual interest rate and the rate of soft loan granted to the farmer. In addition to the government, French farmers also support the European Union through the Common Agricultural Policy (ECHR). France receives about 17% of the total budget. On average, one farm receives about 12 thousand euros in subsidies per year [20].

Financial support from the Australian Government is provided to farmers, usually to compensate for damage caused by natural or man-made factors - mainly long periods of drought (irrigation and dry farming are combined throughout the country), floods, fires or some other natural disasters. At the same time, government subsidies are provided only when a significant number of farms in the region suffer losses due to the natural disaster. Such support can take various forms: grants, short-term loans at low interest rates, and so on. The state also provides tax benefits to farmers to compensate for the depreciation of agricultural equipment. Finally, to protect the national agricultural sector, the government applies a system of special payments and import duties. With regard to taxation, producers of different types of agricultural products pay taxes at different rates. For example, the sugar industry does not receive tax benefits, while winemaking has certain advantages in taxation [20].

Canadian agriculture receives significant government support (ranging from \$ 6-8 billion annually), although it is many times less than in the EU. However, such low rates are due to the unique Canadian system of state monopoly on the purchase of milk, cheese, eggs and poultry called "supply management". Specially created state-owned companies regulate the supply of these goods on the market, controlling domestic production and limiting imports through high duties, which can reach 200%. Such a system, on the one hand, allows Canada to avoid direct subsidies to the sector, and on the other -

harms consumers, because due to government regulation, prices for the final product in Canada are 30 to 300% higher than in other countries. Thus, buyers out of pocket can support the national producer at high prices [20].

In China, agricultural taxes are: the tax on agriculture and the tax on keeping and breeding livestock. Taxpayers are legal entities and / or individuals who receive income from agriculture or livestock activities. Tax on the use of agricultural land is also paid. This tax is levied on agricultural land in state and collective ownership. Tax rates are differentiated by regions (localities) depending on the average size of land per capita and the economic situation in the region. In order to prevent a large gap in rates between neighboring regions, the Ministry of Finance has approved an average tax rate per unit - for provinces, autonomous districts and municipalities in the provinces, equal to 2.5-9 yuan. The tax is paid once. Products of own production of agricultural enterprises and farmers, which they sell independently, are not subject to VAT [19].

To compare individual countries of the world by the amount of state support for agriculture, you can use the data in Figure 1.

As can be seen from the analysis, the highest level of state financial support per 1 ha of arable land in the EU and Turkey, which is, respectively, 931.7 and 839.2 dollars. In the US, this figure reaches about 492.4 dollars, and in Canada - 121.8 dollars. USA [20].

Thus, the reasons for the inefficiency of modern methods of state support for agricultural producers [22]:

- unstable economic and political situation;
- incompleteness and unconstructiveness of certain measures of agrarian policy and mechanisms of state support of agriculture;
- price disparity;
- selectivity of support measures;
- frequent changes in budget support programs and the order of their distribution;
- low level of awareness of peasants about the possibilities of receiving state aid, complex procedural mechanism and non-transparency of its receipt, as a result of which the bulk of domestic producers who need such support remain outside it;
- low level of state use of indirect measures to support the agricultural sector. (lack of programs for the protection of agricultural lands, their rational land use, conservation of degraded and unproductive lands);
- cases of inefficient and inappropriate use of state support funds;
- the presence of corruption schemes.

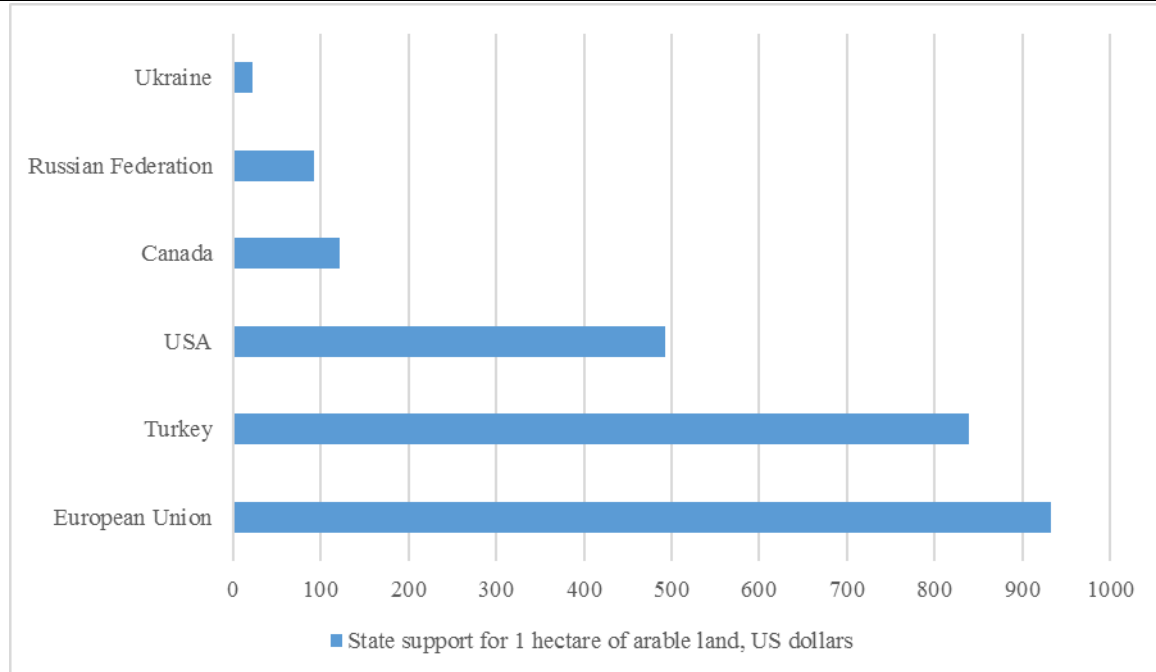


Fig. 1. Comparison of individual countries by size of state support for agriculture

Source: [16, 20]

Regarding the innovations on state support for the agro-industrial complex for 2021, they are as follows:

1. first - state support for the agricultural sector in 2021 is much less than 1% of agricultural GDP;

2. secondly, it lacks funds for lending to Ukrainians to purchase land. There is no separate line on land mortgages for the needs of individuals for the purchase of land from July 1, 2021 after the entry into force of the law on land. That is, the state will not even minimally finance this process for Ukrainians from the budget;

3. thirdly, all state support should now be distributed through the State Agrarian Register of Ukraine. It will be recalled that the idea of creating an agricultural register has been promoted for several years. It was launched as a pilot project in January 2020 and farmers started registering on February 4, 2020. According to the website of the State Agrarian Register (SAR), the project is implemented in coordination with the State Geocadastr, the Ministry of Justice and with the assistance of the World Bank and EU project "Support for Transparent Land Management in Ukraine" and the USAID Agricultural and Rural Development Program (AGRO).

Ukraine should use the positive experience of the world to provide state support for agricultural production and take the following measures to help provide the population with quality and affordable food, create new jobs in rural areas, increase revenues from exports, provide agricultural production with highly skilled workers. For this purpose it is necessary:

1. The Cabinet of Ministers of Ukraine: to review and simplify the conditions for obtaining preferential credit resources by agricultural producers by reducing the list of required documents and ensuring transparency in the decision-making of tender

commissions; to approve the National Program for Soil Fertility Protection, developed by the Ministry of Agrarian Policy and Food of Ukraine together with the National Academy of Agrarian Sciences of Ukraine, which provides for the allocation of funds to compensate for agricultural activities to preserve and increase soil fertility, lands, etc.

2. The Cabinet of Ministers of Ukraine, the Ministry of Finance of Ukraine: to provide in the State Budget for 2018 and subsequent years to increase funding for measures to support farms under the budget programs "Financial support of farms" and "Lending to farms", which will support start-up farmers, creation and development of family farms.

3. To the Ministry of Economic Development, Trade and Agriculture of Ukraine: to develop the State program of development of domestic machine-building for an agro-industrial complex in which to provide the measures directed on use and system development of domestic capacities of machine-building for an agro-industrial complex and providing agricultural and processing enterprises with highly efficient equipment; develop measures to introduce subsidies and compensatory surcharges for the production of crop and livestock products within the total measurement of support agreed with the World Trade Organization.

4. The Cabinet of Ministers of Ukraine, the Ministry of Finance of Ukraine to develop and approve the procedure and conditions for providing state support to reduce insurance payments, approve the list of agricultural products to be insured, the list of agricultural insurance risks and objects of insurance, determine the share of insurance payments, which must be reimbursed from the State Budget.

5. The Ministry of Economic Development, Trade and Agriculture of Ukraine together with regional and district state administrations, institutions

of the National Academy of Agrarian Sciences and the Agricultural Advisory Service, higher and professional educational institutions of Ukraine to organize trainings, seminars and courses for managers and employees agricultural enterprises, farmers, peasants, employees of state administrations in order to improve their skills in the field of agricultural production, changes in the regulatory field, the management system of the industry, state support mechanisms, mastering the latest scientific and technical developments, etc.

State support for agricultural producers is a prerequisite for the sustainable development of the agricultural sector of the economy and ensuring food security of the state. At present, the organization of financial support for the agricultural sector of the economy requires a modern approach, improvement of the considered areas of state support through active measures at the level of agricultural enterprises, the creation of new financial and credit structures. The country's agricultural policy should be aimed at the development of sustainable and competitive agro-industrial production.

Conclusions. For successful existence and development in the system of market relations, the agro-industrial complex needs effective state support, which should be carried out taking into account the achieved level of productivity of economic entities, rapid changes in market conditions and innovative development, creating new sources of economic growth. Therefore, first of all, the state must provide guarantees of fair business conditions for all participants, budget support to enterprises that need it, creating a favorable investment climate, as well as the availability of renewal of fixed assets, which is reflected in the support of domestic producers.

It is argued that the ways to increase the effectiveness of state budget support for agriculture are to identify priority strategic directions and development indicators. State support should be provided with the greatest efficiency, promote the development of production, certain forms of management and rural areas. To do this, it is essential to develop a modern methodology for determining the effectiveness of budget programs, which would include optimal domestic and international comparisons and would serve as a basis for the development of government programs.

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СТАНОВЛЕННЯ ЦИФРОВОЇ ЕКОНОМІКИ В УКРАЇНІ. ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ

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FORMATION OF THE DIGITAL ECONOMY IN UKRAINE. PROBLEMS AND PROSPECTS

Анотація.

В статті досліджується вплив розвитку цифрової економіки на конкурентоспроможність економічних систем та узагальнює тенденції розвитку цифрової економіки в сучасному соціально-економічному середовищі. Розкрито зміст цифрової економіки та її особливості. Проаналізовано рівень розвитку цифрової економіки України та країн Європейського Союзу, обрано країни ЄС з найвищим рівнем технологічного розвитку та рівнем цифровізації економіки.

Термін «цифрова економіка» хоча і використовувався протягом тривалого часу в економічному світі, але не всі його особливості виділені з точки зору теорії економіки, і тим більше, конкретних термінів, які супроводжують її в економічних дослідженнях вчених.

Метою даної роботи є узагальнення понять інформаційних технологій в економіці, тенденцій комп'ютеризації та можливостей, які пропонує ця технологія. В умовах цифрової економіки використання інформаційних технологій надає бізнесу нові можливості для виходу на світові ринки, а також розвивати ділову діяльність в режимі он-лайн.

Встановлено, що використання цифрових технологій у бізнесі дозволить зберігати великий масив даних, аналізувати результати, на основі яких приймати обґрунтовані рішення, які допомагають мінімізувати витрати, максимізувати прибуток та підвищити конкурентоспроможність підприємств. Наведено популярні інформаційні системи та технології, що використовуються у бізнесі.

Наведено перелік новітніх цифрових продуктів та послуг, що використовуються в соціально-економічному середовищі, розкрито їх зміст. Технологія Blockchain розглядається як одна з найперспективніших технологій в контексті кібербезпеки та підвищення ефективності діяльності суб'єктів господарювання.

Abstract.

The research examines the impact of digital economy development on the competitiveness of economic systems, and summarizes the trends of the digital economy in the modern socio-economic environment. The content of the digital economy and its features are revealed. The level of development of the digital economy of Ukraine and the countries of the European Union is analyzed, the EU countries with the highest level of technological development and the level of digitalization of the economy are selected.

The term «digital economy», although used for a long time in economics community, but not all its characteristics have already been highlighted in terms of theory economy, and even more so, the specific terms that accompany it in economic research scientists.

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