Ways to Improve the Performance of Service Enterprises in Rural Areas

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ABSTRACT

This article discusses the issues of evaluating the effectiveness of agricultural organization. The main features of the production and financial activities of agricultural enterprises are given. A system of indicators is proposed to evaluate the performance of the company's management and production managers. It is reasonable to use such an indicator in the calculation of free cash balance. The proposed indicator is calculated in accordance with the company's financial statements and provides information on its wide application.

KEYWORDS: *motivation system, efficiency, profit, profitability, cash balance.*

Stable operation of any organization or enterprise in the field of agriculture, auxiliary, processing, trade and marketing of the agro-industrial complex is possible with an optimal combination of production, work performed, the maximum volume of services rendered and minimum costs. Such a combination is achieved in the context of developed commodity-money relations. A developed market "rejects" organizations and enterprises that are unable to produce high quality products at minimal cost, embracing fierce competition between businesses. Only in such conditions can organizations or farms hope to make a profit, which not only guarantees their survival but also their further development.

The efficiency of organizations and farms in the system of agribusiness can be assessed using a system of complex statistical indicators describing different aspects of their activities. It can be seen that due to the different technological characteristics of each sector of the agro-industrial complex, the composition of indicators for assessing the performance of organizations in agriculture, ancillary, processing and sales can differ significantly. An accurate measure of the evaluation of the activities of organizations and farms in agriculture is a set of indicators describing the income received from the production and sale of plant and livestock products, mainly from 1 hectare of agricultural land. Taking into account the approximate equality of initial conditions (climate, soil, organizational, economic, etc.), the yield per 1 hectare of agricultural land (arable, square meters), especially arable land, private farms, ma ' may vary significantly between murid districts and regions. Currently, a set of indicators is traditionally used to assess the performance of all categories of farms (individual) and general (generalized).

Group specific (individual) indicators - productivity, milk yield per cow per year, level of production by type of product per 100 hectares, complexity of each type of product, cost of production, level of

profitability, etc. - each used to evaluate only certain aspects of what an organization or economy is doing. Thus, for example, the yield calculated from 1 ha area (crop area, m2), as a rule, allows you to evaluate the work of the organization and compare it with others only for specific crops, and if the above-mentioned initial conditions are equal. lsa. A similar one-sided assessment can be made using other specific indicators. If the initial conditions of the farms, for example, the quality (point) of the soil are different, the results of the work on fertility and other indicators are evaluated.

For example, in one organization, 50 kg / ha of wheat was harvested from 50 kg / ha of arable land, while in another, 30 kg / ha, in which the soil was only 30 points. Apparently, at first glance, the first organization performed better than the second, however, both organizations worked the same, because the yield of autumn rye on 1 hectare is not 1, but 1 hectare. Therefore, an objective assessment of the activity of farms, in addition to the usual yield, it is expedient to calculate the gross yield for each crop per 1 hectare. It makes sense to use a similar approach in evaluating an organization's performance in milk production, i.e., without denying the traditional annual milking role per cow, the milk yield per 100 hectares of actual agriculture is 100. gives preference to milk production per hectare. the same approaches to these lands can be applied to the calculation and evaluation of many other industries (livestock grazing and grazing, pig production, etc.).

The group is designed to make an objective assessment of the overall (summative) indicators that unite the work of organizations in the gross output of agriculture, animal husbandry and agriculture in general. The quantitative indicator of DA plant production is the average yield of agricultural land, the understanding of gross yield per 1 hectare of land at the traditional natural value (nutrient unit). However, the most objective assessment of the activity of any organization in the cultivation of crops, if the total volume of agricultural crops (per unit of feed) is calculated by dividing the number of hectares of agricultural land, the average productivity of agricultural land is can be given by the index, especially since the statistical report on f. No. 29-cx and the annual report of the agricultural organization provide the initial data necessary for the calculation of the calculated figure.

DA is recommended as a general indicator of the activity of the livestock organization, the production of all types of products, expressed in semi-natural form (for example, in relation to conditional milk) and calculated on 100 point-hectares of agricultural land. To do this, first of all, the total volume of natural products must be converted into conditional milk. Such recalculation of production is carried out by dividing the normative volume of feed (feed unit) for the production of all livestock products by the average amount of feed consumption per 1 ton. milk in the feed unit. The total volume of livestock production should be divided by the total number of conventional milk (t) per hectare of agricultural land. The result obtained (gross livestock productivity level) can be used to objectively assess the performance of any agricultural organization.

For the organization of agriculture in terms of gross output, we can calculate the total figure - gross output (at comparable prices) for 1 hectare of agricultural land. In addition to this indicator should be determined cash receipts and profits from the sale of products (works, services) organizations for 1 hectare of agricultural land. These additional indicators allow us to evaluate not only in production but also in product sales, which is especially important in market conditions. The final financial result that completes the work of any economy under market conditions is the level of profitability. Individual and general indicators of labor intensity of production, hourly and annual labor productivity, capital density of gross output, capital productivity of gross output, including fixed assets, working capital in the assessment of the activities of agricultural organizations and farms of the agro-industrial complex rotation indicators. It is also necessary to pay attention to the unit price of each product type and the average cost of the gross product in the amount of 1 million rubles.

During the transition period, not all types of products, works and services will have a positive effect.

The constant search for the optimal ratio between the selling price and the cost of the product (work, services) leads to the need to determine an indicator that is objectively possible in a form that allows to describe this ratio. In this regard, the role of the main indicator in assessing the activities of agro-industrial complex organizations and farms can fulfill the recommended coefficient, which is calculated as the ratio of real income of sold products (works, services) to the total (commercial) value of these products (works, services). This can be called a conditional level of return on investment. Note that such a ratio is easy to calculate both for different types of products (works, services) and for the market activity of any business entity. The cost-to-market return ratio is fully "in line" with the traditional rate of return, but it differs from the simplicity of calculation, ease of understanding, and broad possibilities when analyzing commodity-money relations in the market. It summarizes the level of production and financial performance of any organization, because all the technological, organizational, economic, entrepreneurial, administrative elements of the market mechanism are concentrated in the components of this coefficient. In the analysis of the activities of agricultural enterprises, the constant use and assessment of the market cost recovery ratio can help to accelerate the economy from the capitalization method of production and the evaluation of agricultural raw materials as the most important requirement for food market development.

Depending on the degree of mastery of market conditions by different organizations and agro-industrial complex farms, market coverage coefficients can theoretically vary in any range. Therefore, it is expedient to differentiate all organizations and enterprises in terms of the coefficient of return of payments: business entities with a coefficient lower than one are considered non-refundable, with the above coefficient - self-coverage.

Thus, a system of the following indicators can be recommended for an objective assessment of the work of organizations and farms in the agricultural sector:

➢ gross yield of natural product per 1 hectare of arable land, t, kg;

➢ average fertility of agricultural lands per 1 hectare, tons of feed units;

➢ milk production rate, increase g.v. cattle, pigs, etc. For 1000 hectares of agricultural land, t, kg;

➢ level of production of all livestock products (on conditional milk) per 100 hectares of agricultural land, t, kg;

➢ level of gross agricultural output per 1 hectare of agricultural land (at comparable prices), thousand rubles;

➢ the complexity of each product type, as well as the complexity of production of 1 million rubles. gross product;

➢ The cost of 1 ton of each type of product, as well as the average price is 1 million rubles. gross product;

➢ market price of 1 ton of main types of products, thousand rubles;

➢ Proceeds from the sale of agricultural products per 1 hectare of agricultural land, thousand rubles;

➢ Profit from the sale of agricultural products on 1 hectare of agricultural land, thousand rubles;

➢ individual level of agricultural products and total rate of return,%;

➢ income level of the organization or economy.

The system of indicators for evaluating the activities of organizations and farms in the ancillary sector of agribusiness can be specified as follows:

➢ the complexity of the implementation of each type of work, service;

➢ Incomplete and complete indicators of hourly and annual labor productivity;

➢ capital density of gross product;

➢ return on total assets, including fixed assets;

➢ turnover rate of working capital;

➢ unit value for each type of work performed, services; The average price is 1 million rubles. gross product;

➢ income from sales of products, works and services per 1 person / hour, average annual worker;

➢ individual level of works, services and general level of profitability;

➢ market profitability of investment ratio;

➢ profit margin.

For agricultural enterprises, the correct assessment of management work is required more than in other sectors, because the final result of the work depends in many respects on professional skills.

In the selection of performance indicators should take into account the characteristics of agricultural production, among which the following can be distinguished.

1. Long production period. For example, for winter wheat - the production cycle (taking into account the processing of steam) - 15 months, for milk - taking into account the feed of its own production, the inclusion of young herds in the main herd is up to 3 years.

2. Capital density of the industry and the constant need to renew fixed assets. The average service life of agricultural machinery is 5-7 years. It is estimated that the cultivation of 1,000 hectares will require agricultural machinery in the amount of 25-30 million rubles. Therefore, in order to process 1,000 hectares of land each year, you need to purchase equipment worth about 5 million rubles.

3. High level of credit. Government support for agricultural producers is reflected in subsidizing interest rates on investment and current loans. Until 2013, the effective interest rate was 1.5-2%, after 2013, after the adoption of a new State Program to support agricultural enterprises in 2013-2020, the interest rate was 4.5%. Rose to -6%. Low effective credit rates they allow businesses to have a high credit load and attract 60-80% of capital and working capital through loans.

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