

*K. Yuzepchuk, Master student
T. Melnyk, PhD in Econ., As. Prof., research advisor
Ye. Kanchura, PhD in Phil, As. Prof., language advisor
Zhytomyr State Technological University*

DIRECTIONS TO IMPROVE THE EFFICIENCY OF MANAGEMENT BY THE MAIN PROCESSES OF MILLS FERTILIZER ENTERPRISES

In today's economic conditions characterized by a high level of competition and dynamic external environment, the efficiency of any industrial enterprise depends on many factors. One of these factors for dairy processing enterprises is the effective management of non-current assets. In this case, considerable attention should be paid to the policy of management of the main means of the business entity, because they are the most important component of an enterprise's potential and provide its production process. In addition, effective management of fixed assets contributes to an increase in production and level of profitability and profitability of economic activity.

Recently, the dairy industry's products are in increasing demand, requiring manufacturers to increase their capacity and increase their business volumes. At the same time, the small support of enterprises by the state, the reduction of own resources for equipment production, the lack of desire to invest their own funds in the restoration of enterprises led to the fact that a significant part of domestic business entities had almost completely physically and morally worn basic production means. Thus, according to the State Statistics Service of Ukraine, the degree of depreciation of fixed assets of the enterprises of the processing industry in 2017 amounted to 64.6%, and in the food industry – 48.0% [3]. Under these conditions, issues of relevance to finding ways to increase the efficiency of the use and reproduction of the main means of dairy processing enterprises become of paramount importance.

The success of the enterprise's capital assets management can be considered from the standpoint of the effectiveness of their use in economic turnover. Due to the fact that fixed assets are used for a long time, they gradually lose their value due to physical deterioration, and the transfer of the cost of fixed assets to manufactured products (work performed, services rendered) occurs due to depreciation. To assess the state of the main facilities of dairy processing enterprises of Ukraine we will calculate the indicators of their wear and fitness for the last three years

(Table 1)

Assessment of the state of fixed assets of dairy enterprises [4]

Indicator	Years			Deviation 2017 p. до 2015 p.	
	2015	2016	2017	+/-	%
«Organik Milk»Ltd.					
Initial cost of fixed assets, ths. UAH	7678	7923	9135	1457	18,98
Depreciation of fixed assets, ths. UAH	4965	5508	6271	1306	26,30
Depreciation of fixed assets,%	64,67	69,52	68,65	3,98	-
Level of suitability of fixed assets,%	35,33	30,48	31,35	-3,98	-
PJSC "Kalanchatsky Dairy Plant"					
Initial cost of fixed assets, ths. UAH	10096	10490	11126	1030	10,20
Depreciation of fixed assets, ths. UAH	7144	7669	8137	993	13,90
Depreciation of fixed assets,%	70,76	73,11	73,13	2,37	-
Level of suitability of fixed assets,%	29,24	26,89	26,87	-2,37	-
PJSC "Zhytomyr Butter Plant"					
Initial cost of fixed assets, ths. UAH	633794	746589	1076440	442646	69,84
Depreciation of fixed assets, ths. UAH	262739	320272	404751	142012	54,05
Depreciation of fixed assets,%	41,45	42,90	37,60	-3,85	-
Level of suitability of fixed assets,%	58,55	57,10	62,40	3,85	-

Consequently, based on the calculated data, the following conclusions can be drawn. The level of depreciation of fixed assets at LLC Organik Milk and PJSC "Kalanchatskiy Dairy Plant" is growing year by year, and in general, it is quite high, indicating deterioration in the state and level of suitability of existing fixed assets and the need for their renewal. As for PJSC "Zhytomyr Butter Plant", the level of depreciation of fixed assets in 2017 compared with 2015 decreased by 3.85% and amounted to 37.6%, which positively characterizes the policy of management of production funds in this enterprise. It should be noted that all investigated economic entities in the year 2017 are profitable.

Thus, to date, the problem of improving the state and increasing the efficiency of the use of fixed assets is quite relevant and requires a real solution.

The study of scientific literature has shown that scientists offer different ways to increase the efficiency of the use of basic productive assets. So, O. Drobyshev and S. Vinichenko believe that in order to increase the efficiency of the use of fixed assets, it is necessary to take the following measures: 1) to direct investments mainly to finance the active part of fixed assets; 2) maximize the use of existing production capacity; 3) maximize the use of the time schedule of the calendar according to the technical characteristics of the equipment; 4) to observe conditions of exploitation of fixed assets; 5) repair and update fixed assets in a timely manner; 6) apply a combined method of organization of production business processes at the enterprise; 7) evenly distribute the load on fixed assets; 8) to raise the professional qualification level of the personnel who work with the equipment [1, p. 80].

In the dissertation, A.V. Yelkin proposes to take the following measures in order to increase the efficiency of the use of fixed assets at the enterprise: to monitor the technical state of equipment and involve specialists for complex repairs; to involve specialists of the marketing department in order to determine the fair price of the equipment and to update it before it reaches full physical wear; to increase the level of specialization of production; apply advanced technology; remove simple ones; improve the composition,

structure and status of fixed assets of the enterprise; increase productivity and productivity at the enterprise; improve the quality of repairs of fixed assets; constantly analyze the market situation in order to ensure the production of advanced technologies for the release of the necessary products to consumers; in case of impossibility of acquisition to use leased (leasing) equipment in order to increase the efficiency of production [2, p. 49].

Summing up above, we believe that the priority among measures aimed at improving the state and efficiency of the use of the main production facilities of dairy processing enterprises should be given to the timely replacement and mobilization of obsolete equipment, the improvement of the structure of the main production facilities; organization of accelerated commissioning of new equipment purchased; improvement of organization of material and technical support of enterprises and maintenance of modern systems of machines; the introduction of progressive forms of organization of production and labor; application of modern effective systems of material incentives for workers and engineering workers; attraction of investment resources of domestic and foreign investors for modernization of material and technical base of enterprises.

At the same time, the improvement of the intensive use of the main production facilities of the enterprise is an important prerequisite for an increase in production volumes that is in demand on the market without additional capital investments, which is especially important in the context of the limited investment resources.

Among the areas of increasing the efficiency of the use of basic productive assets in milk processing enterprises, the focus should be on measures aimed at improving their extensive use. In particular, the importance should be given, above all, to those aimed at increasing the variability of the equipment, which is an important factor in the growth of output and increase of the efficiency of the use of basic productive assets.

Consequently, the introduction into the practical activities of milk processing enterprises of the specified measures will ensure the solution of the problem of increasing the efficiency of management of fixed assets, which is one of the main prerequisites for increasing the efficiency of the functioning of economic entities in general.

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