

Таким чином, проведені дослідження дозволяють зробити висновок про те, що невисокий рівень товарності видів культур, які виробляються підприємством, виступає одним із негативних факторів в діяльності підприємства, який зумовлює погіршення результатів його діяльності.

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## SPECIFICS LAND AS THE MAIN MEANS OF PRODUCTION

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Existence, social welfare and health of the people of Ukraine are inextricably linked to the land. Land resources, the use of which formed about 95 % of the food fund and fund 2/3 of consumer goods, considered to be the primary factor of production, the foundation of the economy of Ukraine. It is estimated that the share of land in part of the productive forces of the state is more than 40 percent. If the resource provision of socio-economic development of Ukraine productive assets and current assets occupy 20-21 % workforce - 38-39 %, the land is 40-44 %.

Land Fund in Ukraine is characterized by high bioproductive building, the structure of which is dominated by land with fertile soils, which houses the main base of agriculture of the country. Located in the heart of Europe, Ukraine has almost 40 % of global area of black soil - soils fertile land. According to expert estimates, the rational structure and organization of land use and relevant scientific and resource provision, Ukraine is able to produce food for 140-145 million people, or two feed the same country [1].

However, the relationship to land, their level of use and protection as all over the world, and in Ukraine so far are unsatisfactory level. It is increasing in urban areas and built-up land area by farmland. Increase land area that was affected as a result of human activities, particularly the development of mineral resources. Massive deforestation and Forest shelter plantings, a large proportion of cultivated land, violation farming growing crops of reclamation work leading to wind, water and chemical erosion. Earth and still remains the only natural resource use is, in fact, is not limited. Unsatisfactory agricultural land is used.. If, for example, in Japan 1 hectare of arable land provides food 26.5 in the Netherlands - 16.5, Germany - 8.0 people in France only 3.0-1.5 in Ukraine in Canada – 0.6 men. One worker of agriculture "feeds" in Belgium, 100 in the US - 80, in Finland - 20 and in Ukraine only 19 compatriots [2-3].

Land resources are the basis material and spiritual production. The nature and level of efficiency of land use depends on the development of productive forces, the scale of production and material welfare of the people. Land resources necessary for all sectors of the economy, but their role in different spheres of production is not the same. If the industry, except mining, land is the only space base, in agriculture it is - the main means of production. The role of land in agricultural production is determined that it is inherent in the specific unique feature - fertility. Due to this property the land actively influences the process of agricultural production. Fertility depends on the ability of soil to accumulate and retain moisture and provide its plants accumulate and transform nutrients in an accessible form for plants and to ensure the access of oxygen to the root zone of plants that perform aeration. However, these determining factors for soil fertility are never the same and have a different relationship with each other, which directly affects the level of fertility. There are the following types of soil fertility:

a) natural one is characterized by the ability of soil to provide plants with essential nutrients through the reserve, created as a result processes that form the soil and defined climatic conditions;

б) artificial one is created in the production of material goods when a person is not satisfied with the potential of land, formed under the influence of natural factors, its activities trying to improve physical, chemical and biological properties of soil;

в) economic one (effective) is a result of the organic unity of natural and artificial fertility;

г) absolute one is defined crop yield per hectare crop;

д) relative one is the proportion of crop production cost of the.

The last two types of fertility is a quantitative expression of the economic soil fertility.

The chemical and physical composition of the soil, its other important characteristics determine the fertility of the land, and, therefore, income landowners and land users, since the choice of crops and their productivity depend on the unique properties of the main means of production in agriculture.

On the profitability of agricultural enterprises also influences the location of land. This is due, firstly, to the fact that with increasing distance between the lands of enterprises and markets agricultural production and market acquisition of material resources, transportation costs of enterprises are increasing, therefore increasing the cost of their products. The magnitude of these costs depends on the state of communications and the extent of their compensation procurement and processing enterprises (organizations) that sometimes occurs now, but this does not change the nature of the impact of this law. Second, in a developed market of agricultural prices tend to decrease with increasing distance between the central location and market for agricultural enterprises. Because demand in local markets for agricultural products is less than the central, and the supply is relatively higher. According to the laws of the market it inevitably leads to lower prices [4].

Land as the main means of production in agriculture, besides those already discussed, has a number of features that must be considered in the course of its use for production. So, as a product of nature land has value not tolerate it as a regular means of labor, the products, the creation of which they participated. During manufacture it for its proper use increases their fertility and therefore is eternal means of production. However, it is limited in space and artificially restored. As the material basis of agricultural land can not be replaced by any other means of labor [5].

In addition, agricultural land and is also the subject of labor. In the process of cultivation of the land is subjected to various forms of influence. The challenge is that this effect is not destroying the soil structure, retain its properties, creating conditions for increasing the fertility of land. But as the level at different quality land is not the same, it leads to unequal return invested in land resources. Therefore there is a need in the development and application of effective measures for state support income of companies that were in the worst natural conditions.

The features of the land must be considered comprehensively, in close relationship which will enable to raise its productive capacity in accordance with the achieved level of development of productive forces.

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## **ДОСЛІДЖЕННЯ КЛАСИФІКАЦІЇ ВИТРАТ ЗГІДНО ЗАХІДНИХ СИСТЕМ УПРАВЛІННЯ**

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Система існуючих класифікацій витрат призначена для систематизованого уявлення про об'єкт управління. Дана інформація необхідна для здійснення управлінського процесу. Тому вона повинна будуватися на підставі вимог процесу і характеру об'єктів управління.

Узагальнено класифікацію витрат суб'єкта підприємництва стосовно послідовних функцій процесу управління слід представити за наступними ознаками, з урахуванням функцій управління: