

EFFICIENCY OF AGRICULTURAL PRODUCTION: SITUATION ANALYSIS

АУЫЛ ШАРУАШЫЛЫҒЫ ӨНДІРІСІНІҢ ТИІМДІЛІГІ: СИТУАЦИЯЛЫҚ ТАЛДАУ

ЭФФЕКТИВНОСТЬ СЕЛЬСКОХОЗЯЙСТВЕННОГО ПРОИЗВОДСТВА:
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Abstract. Improving the efficiency of agricultural production requires situational analysis for constant study and monitoring of indicators of the external and internal environment of the enterprise in order to make management decisions. The *aim* is to substantiate the functional strategy of an agricultural commodity producer on the basis of prioritizing the situation as a set of events occurring inside and outside the economic entity, and its probable development under conditions of uncertainty. The *methods* are based on the dialectical approach to assessing the performance of agribusiness. In the process of researching problems and preparing proposals used monographic, quantitative and qualitative methods of timely accounting, control, planning and forecasting. The information base of the study was made up by the data of statistical and accounting reports of the production structure. *Results* - methodological and methodological aspects of the study of business environment and its functional capabilities are shown. On the example of agrarian formation the diagnostics of influence of internal and external variables on the level of profitability of the production process is carried out, the choice of strategic direction of its modernization is motivated, measures to increase financial results and reduce the degree of operational risk of production and economic activity are developed. *Conclusions* - the authors proposed practical aspects of the system conceptual analysis, identified critical factors affecting profitability, productivity and competitiveness of the object of entrepreneurship, argued investment and marketing plans of agrarian production; formulated ways to improve the efficiency of the

production cycle in terms of resources and costs, technology. The necessary characteristics of information, providing from a practical point of view, the right strategic decision, include: reliability, sufficiency, timeliness, integrity and accessibility. At the same time it is necessary to understand in what sphere the given information can be applied, used and useful. SWOT-analysis allows to discover weaknesses and strengths, threats and opportunities for economic growth and strengthening the competitive advantages of the enterprise.

Аңдатпа. Аграрлық өндірістің тиімділігін арттыру басқарушылық шешімдер қабылдау мақсатында кәсіпорынның сыртқы және ішкі ортасының көрсеткіштерін үнемі зерделеу және мониторинг жүргізу үшін ахуалдық талдау жүргізуді талап етеді. *Мақсаты* - ауыл шаруашылығы тауарын өндірушінің функционалдық стратегиясын шаруашылық жүргізуші субъектінің ішінде және одан тыс болып жатқан оқиғалардың жиынтығы ретінде жағдайдағы басымдықтарды орналастыру және белгісіздік жағдайында оның ықтимал дамуы негізінде негіздеу. *Әдістер* агробизнестің нәтижелілігін бағалаудың диалектикалық тәсіліне негізделеді. Проблемаларды зерттеу және ұсыныстарды дайындау процесінде уақтылы есепке алудың, бақылаудың, жоспарлаудың және болжаудың монографиялық, сандық және сапалық әдістері пайдаланылды. Зерттеудің ақпараттық базасын өндірістік құрылымның статистикалық және бухгалтерлік есептілігінің деректері құрады. *Нәтижелер* - іскерлік орта мен оның функционалдық мүмкіндіктерін зерттеудің әдіснамалық және әдістемелік аспектілері көрсетілген. Аграрлық құрылым мысалында өндірістік процестің рентабельділік деңгейіне ішкі және сыртқы ауыспалылардың әсерін диагностикалау жүргізілді, оны жаңғыртудың стратегиялық бағытын таңдау дәлелденді, қаржылық нәтижелерді ұлғайту және өндірістік-шаруашылық қызметтің операциялық тәуекел дәрежесін төмендету жөніндегі іс-шаралар әзірленді. *Қорытынды* - авторлар жүйелі тұжырымдамалық талдаудың практикалық аспектілерін ұсынды, кәсіпкерлік объектісінің табыстылығына, өнімділігіне және бәсекеге қабілеттілігіне әсер ететін аса маңызды факторлар анықталды, аграрлық өнім өндірудің инвестициялық және маркетингтік жоспарлары дәлелденді; ресурстар мен шығындар, технологиялар бойынша өндірістік циклдың үнемділігін арттыру жолдары тұжырымдалған. Дұрыс стратегиялық шешімді практикалық тұрғыдан қамтамасыз ететін ақпараттың қажетті сипаттамаларына мыналар жатады: дұрыстығы, жеткіліктілігі, уақтылығы, тұтастығы және қолжетімділігі. Бұл ретте осы мәліметтердің қандай салада қолданылуы, пайдаланылуы және пайдалы болуын түсіну қажет. SWOT-талдау әлсіз және күшті жақтарды, экономикалық өсудің және кәсіпорынның бәсекелестік артықшылықтарын нығайтудың қатерлері мен мүмкіндіктерін анықтауға мүмкіндік береді.

Аннотация. Повышение эффективности аграрного производства требует проведения ситуационного анализа для постоянного изучения и мониторинга показателей внешнего и внутреннего окружения предприятия с целью принятия управленческих решений. *Цель* – обоснование функциональной стратегии сельскохозяйственного товаропроизводителя на основе расстановки приоритетов в ситуации как совокупности событий, происходящих внутри и вне хозяйствующего субъекта, и ее вероятного развития в условиях неопределенностью. *Методы* основываются на диалектическом подходе к оценке результативности агробизнеса. В процессе исследования проблем и подготовки предложений использованы монографический, количественные и качественные методы своевременного учета, контроля, планирования и прогнозирования. Информационную базу исследования составили данные статистической и бухгалтерской отчетности производственной структуры. *Результаты* – показаны методологические и методические аспекты исследования деловой среды и ее функциональных возможностей. На примере аграрного формирования проведена диагностика влияния внутренних и внешних переменных на уровень рентабельности производственного процесса, мотивирован выбор стратегического направления его модернизации, разработаны мероприятия по увеличению финансовых результатов и снижению степени операционного риска производственно-хозяйственной деятельности. *Выводы* – авторами предложены практические аспекты системного концептуального анализа, выявлены критически важные факторы, влияющие на доходность, производительность и конкурентоспособность объекта предпринимательства, аргументированы инвестиционный и маркетинговый планы производства аграрной продукции; сформулированы пути повышения экономичности производственного цикла по ресурсам и затратам, технологиям. К необходимым характеристикам информации, обеспечивающих с практической точки зрения, верное стратегическое решение, относятся: достоверность, достаточность, своевременность, целостность и доступность. При этом необходимо понимать в какой сфере данные сведения могут быть применимы, использованы и полезны. SWOT-анализ позволяет обнаружить слабые и сильные стороны, угрозы и возможности экономического роста и укрепления конкурентных преимуществ предприятия.

Түйінді сөздер: ауыл шаруашылығы, ситуациялық талдау, өндірістің тиімділігі, рентабельділік, кәсіпорынның сыртқы, ішкі ортасы, фұтымсыз стратегия, ресурстар, шығындар, шығынсыздық нүктесі.

Ключевые слова: сельское хозяйство, ситуационный анализ, эффективность производства, рентабельность, внешняя, внутренняя среда предприятия, функциональная стратегия, ресурсы, затраты, точка безубыточности.

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In modern market conditions, production efficiency is one of the key factors for the successful development and formation of a competitive agricultural enterprise. For this, the agricultural producer must apply modern approaches to the analysis of economic activity, and seek reserves to increase financial results (Yaremchuk E. Muzalev S.) [1]. To increase the efficiency of agricultural production, it is advisable to conduct a situational analysis, which allows, taking into account the influence of external and internal factors, to develop new strategic directions and adjust existing ones (Olimova N., Teshabaev O., Usmonaliev I.) [2].

Currently, there are many problems associated with the formation of acceptable results of production and economic activities of an agricultural producer, and increasing its efficiency involves not only the adaptation of the enterprise to changing variables of the internal and external environment but also its active impact on the market environment through the mobilization and use of on-farm reserves based on situational analysis. This indicates the relevance of the chosen research topic.

However, the analysis of available scientific sources shows that the theoretical and applied aspects considering the features of situational analysis implication which promotes the assessment of the efficiency level of agricultural production and the development of directions for its improvement have not received due study and practical use. This necessitates further research and the development of the tools employed within the situational analysis implementation, which is involved in the agricultural production efficiency estimation, and its operational characteristics.

The purpose of the study is to develop a functional strategy for the activities of an agricultural producer. The object of study is the manufacture and an agrarian enterprise economic activity and the subject is the evaluation and ways for growing the agricultural production efficiency based on a situational analyzing.

To get over the impact of negative environmental factors and maximize resource potential on agricultural production efficiency, complex and systematic methods of assessment are required. Among them, special importance is attached to the use of the situational approach and its tools that can meet the needs of agricultural management in the adoption and implementation of tactical and strategic development directions (Likholetova N.V.) [3].

Systematized review of the relevant resources which consider the concept of production efficiency within such approaches as the resource one, cost, structural, target, institutional, process, along with the values and abundance approach, resulted in defining its essential characteristics (Kukin I.I.; Menovshchikova A.N.; Yakunina E.V.) [4-6]. In general, efficiency in economics is the ratio of results and costs for their achievement (Ricketts M.; McConnell C.R., Brue St.L., Flynn S.M.) [7-8].

A special place in the classification of types of efficiency of an economic entity is given to economic efficiency since the key goal of the activity is to obtain maximum profit with optimal use of resources (Polikarpov M.D.) [9]. A targeted impact on the efficiency of production of an agricultural enterprise as a whole is possible only with a comprehensive study of the factors (internal and external, extensive and intensive) that determine their level (Mishulina O.V, Baranova N.A, Vinogradova N.P. et al.; Vlados C.) [10-11].

The general principle of building production efficiency indicators involves the use of resource and cost approaches to its assessment, between which there is a close relationship and mutual agreement. A generalizing indicator of the efficiency of agricultural production is profitability – a complex concept that includes economic efficiency, reflecting the ability to generate profit (Minaev N.N., Loboda V.V.) [12]. The analysis of the ratio "costs - volume - profit" (CVP - analysis) allows you to find out the reasons for the occurrence of unprofitability of the economic activity of the enterprise.

The consolidated assessment of the efficiency and the internal and external environment conditions which promote to achieve the certain indices can be conducted due to the implementation of break-even analysis. The CVP-analysis tools include marginal income, profitability threshold (break-even point), production leverage and financial safety margin (Mishulina O.V., Baranova N.A., Gorelova N.S.) [13].

To reveal the essence and content of situational analysis, according to literary sources, the concept of "situation" is defined as a set of events that occur inside and outside the organization in real-time and have (can have) a significant impact on it, and situational analysis is a comprehensive method for analyzing situations and making strategic and tactical management decisions (Golubkov E.P.) [14]. By the position shared by the majority of specialists, the study of the situation in which the organization is located is carried out using the methods of PEST-analysis, SWOT-analysis, SNW-analysis and competitive analysis (Sansa M., Badreddine A., Romdhane T.B.) [15].

Materials and methods

The basis for the conducted research was theoretical concepts provided by representatives of domestic and foreign economic science, who focused their attention on the problems of essential characteristics, criteria, quantitative and qualitative assessments, along with the internal and external factors of the agricultural production efficiency. The study used

information data from an agricultural enterprise in the Kostanay region. Conducting the estimation of the agricultural production efficiency involved both traditional methods of economic analysis (the method of average values, construction of analytical tables, comparison), and such situational analysis tools as: PEST-analysis, SWOT-analysis, competitive analysis – M. Porter's five forces model, SNW-analysis.

Identification of the internal (strengths and weaknesses) and external strategic factors (opportunities and threats), that influence the level of efficiency of agricultural production, became possible due to the implementation of the situational analysis methodology. CVP-analysis was used to establish the dependence and sensitivity of the value of operating costs and profit on the volume of products sold. Logical approaches and generalizations implemented in the situational approach make it possible to systematize the main problems of increasing the efficiency of agricultural production, as well as justify the priority directions of its growth at the enterprise.

Results

An assessment of the efficiency of agricultural production based on a situational approach was carried out using the example of an agricultural enterprise in Kostanay region, whose main business direction is the cultivation of grain and oilseed crops in combination with cattle breeding. Internal strategic factors for increasing the efficiency of agricultural production of the enterprise were identified using SNW analysis (table 1).

Table 1 – SNW-analysis of environmental factors affecting agricultural production efficiency

Survey aspects	W			N	S		
	-3	-2	-1	0	+1	+2	+3
Human resources							
Labor potential							
Motivation							
Efficiency							
Material resources							
Resource capability							
Efficiency of use							
MTS maintenance status and performance							
Turnover rate of tangible working capital							
Land resources							
Harnessing soil fertility potential							
Availability of land types							
Zonal system of agriculture							
Efficiency							
Marketing							
Product quality and promotion channels							
Production							
Potential production							
Production technology							
Note: compiled by the authors based on the results of diagnostics and assessment of the company's activities							

The analysis of the internal environment of the agricultural enterprise showed the following results. The strengths of its activities include such factors as a sufficient amount of labor, land and material resources which ensures the competitiveness of the enterprise and its products, social responsibility of business, marketing (quality of products and channels for their promotion). The weaknesses of the economic activity of the agricultural enterprise are the return on the use of production resources (costs),

the technology of production of products.

The impact of macro environment factors on the efficiency of production at the enterprise was assessed using PEST-analysis. Regarding the greatest economic, social and technological factors for an agricultural enterprise, political factors deserve less attention.

Analysis of the competitive environment in the industry made it possible to establish which forces determine the degree of intensity of competition (table 2).

Table 2 – Porter's Five Forces of Competition Analysis

Factors	Characteristics
The threat of new competitors	The degree of threat is average since the niche of the agricultural market does not fully satisfy consumer demand. The barriers to entry are not high: the possibility of purchasing agricultural machinery and equipment based on leasing through «KazAgrofinance» JSC, and assistance through participation in the state program.
The threat of competition increased in intensity in the industry	The degree of threat is high. There are many competitors on the market, each produces homogeneous, standardized products. All producers operate in a market of perfect competition and cannot influence the price of the product's supply.
The threat of substitute goods	The degree of threat is low, although the products are homogeneous, but not replaceable.
The threat of increased buyer power	The degree of threat is high, because the client has the opportunity to change the supplier of agricultural products based on its quality and offer price, and the costs associated with changing the supplier for the client are not significant.
The threat of increased supplier market power	The degree of threat is average since in the Kostanay region there is a developed network of resource providers who post their offers on the Internet.
Note: compiled by the authors based on the results of diagnostics and assessment of the company's activities	

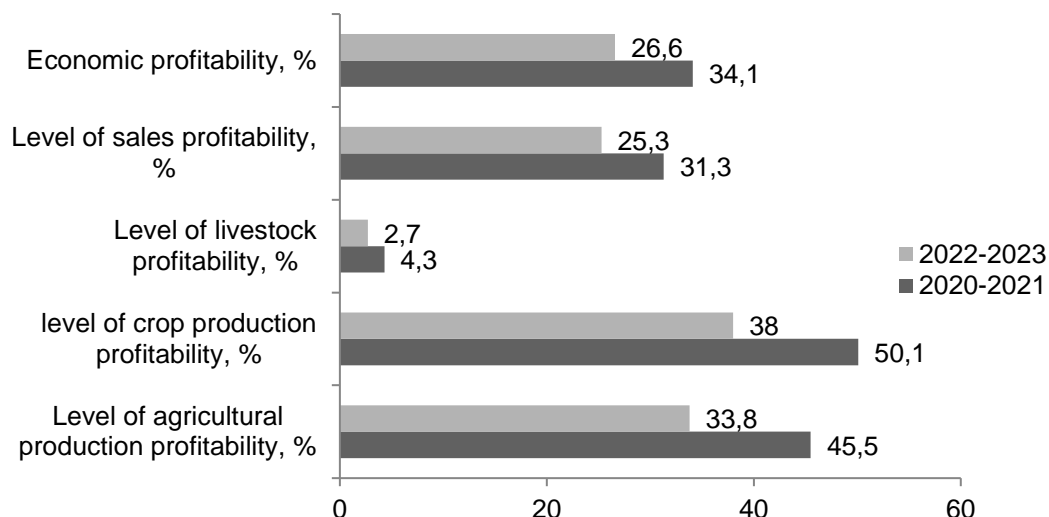
An assessment of the efficiency of agricultural production at the enterprise based on a generalizing indicator - profitability is shown in figure 1.

The situational analysis showed that due to environmental factors (weather and climatic conditions, market conditions), the economic efficiency of production at the enterprise decreased, and there is also an unfavourable tendency for its decline on the part of internal environmental factors. Indicators of land yield, labour productivity, fund yield and material yield for the analyzed period at the enterprise decreased. The enterprise's use of production resources depleted in intensity and efficiency, leading to an increase in production costs.

The decrease in the return on the use of key production factors was accompanied by a significant increase in the total cost compared to the growth rate of agricultural output. This led to a decrease in profit before interest and taxes by 95.4 million tenge, and the level of profitability of agricultural production decreased by 11.7 percentage points. Return on sales and return on total assets decreased by 6.0 percentage points and 7.5 percentage points, respectively, in 2022-2023 compared to 2020-2021.

Based on the assessment of strategic internal and external factors by four components (SWOT-analysis) that affect the company's position in the competitive struggle, problems of increasing the efficiency of agricultural production were identified. The following are considered external problems of increasing the efficiency of agricultural production: poor climatic conditions, increased intra-industry competition, higher prices from suppliers of agricultural resources, and a decrease in the business activity of commodity producers.

All internal problems associated with the insufficient level of efficiency of agricultural production at the enterprise relate to the use of production resources (low intensity and efficiency), innovative activity (low degree of application of advanced technologies and digitalization), the use of planning and control over the amount of costs for production and sales of products, ensuring the required amount of profit and profitability, as well as organizing and conducting a situational analysis at the enterprise. As a result of the SWOT-analysis, a functional strategy for increasing the efficiency of activities was substantiated – intensification of agricultural production.



Note: compiled by the authors according to the company

Figure 1 – Dynamics of enterprise profitability indicators

The main ways to improve the efficiency of agricultural production at the enterprise are presented in table 3.

The adoption of all the above measures and the solution of the identified problematic issues will ensure an increase in the efficiency of agricultural production at enterprises (table 4).

Table 3 – Main directions of agricultural production efficiency improvement at the enterprise

Problems	Ways of improving	Expected effect
By resources and costs: - labour intensity; - land capacity; - stock intensity; - material consumption.	Production resource management. Production and sales cost management. Profit management.	Increasing the intensity and efficiency of the use of production resources. Increase in financial performance, decrease in operational risks.
In the direction of formation: - technologies; - specialization and concentration of production.	Application of intensive, resource-saving technologies for the production of agricultural products.	Increasing production and sales of agricultural products increases the return on resources and costs. Profit and profit margin growth.
On the organization and conduct of situational analysis.	Empowering employees to organize and conduct situational analysis of the company's activities on a systematic basis.	Formation of information for making rational management decisions that contribute to improving production efficiency.

Note: compiled by the authors based on the results of diagnostics and assessment of the company's activities

Table 4 – Indicators of economic efficiency of agricultural production in the scope of the future prospect

Rates	2022-2023	2026
Cost of commercial agricultural products, million tenge	2 946.3	3 388.2
Total cost of agricultural production, million tenge	2 201.5	2 333.7
including variable costs	880.6	1 012.8
fixed costs	1 320.9	1 320.9
Margin income, million tenge	2 065.7	2 375.4
Operating profit, million tenge	744.8	1 054.5
Profitability threshold (break-even point), million tenge	1 884.3	1 884.3
Financial safety margin, %	36.0	44.4
Operating lever force, %	2.8	2.2
Profitability of production, %	33.8	45.2
Return on sales, %	25.3	31.1
Economic profitability, %	26.6	37.7

Note: calculated by the authors according to the data of the enterprise

The dynamics of the agricultural commodity output cost is positive (15.0% growth), which is provided by the chosen functional strategy - production intensification. The growth in the volume of production and sale of agricultural products is accompanied by an increase in the total costs of its production and sale only in terms of their variable value. Therefore, the growth rate of total costs (+ 6.0%) is lower than the growth rate of cash proceeds from the sale of products, and the amount of contribution to cover fixed costs and operating profit increases by 309.7 million tenge. The effect of operational leverage decreases from 2.8% to 2.2% and the degree of operational risk is expressed in terms of financial safety margin (+ 8.4 pp). Each subsequent percentage increase in sales volume leads to an increasing rate of increase in the amount of profit. The company's profitability indicators tend to increase.

Discussion

Free pricing and orientation of the activities of an agricultural enterprise to obtain the maximum possible profit require reasonable and competent management decisions from management. Therefore, the need for a systematic analysis of all aspects of the organization's activities, taking into account the difference in the set goals in a separate period and individual departments of the enterprise, significantly increases. This approach defines a special place for the situational analysis of the production of agricultural products of the enterprise, inextricably linked with management and financial analysis.

When conducting a situational analysis, the principle of an integrated approach should be observed, in which each object of analysis is considered in interaction with external and internal factors. As a consequence of the comprehensive approach, the principle of variability of the obtained results should be observed in the situational analysis. A comprehensive assessment of the effectiveness of decisions made consists of analyzing the overall efficiency of the production and economic activities of the enterprise, based on which its goals and objectives for the next period are specified.

The most effective is the system for organizing analytical processes within the framework of the management and financial analysis system. Thus, situational analysis is a process of comprehensive analysis of the internal resources and capabilities of an enterprise, aimed at assessing the current state of agribusiness.

Conclusion

1. As an economic category, efficiency gives a single qualitative and quantitative

characteristic of business performance and characterizes the ability of an enterprise to generate a certain result (effect) within a certain time frame and with the least consumption of resources (costs).

2. Under market conditions, the efficiency of agricultural production is influenced by a wide variety of factors that can be classified on various grounds, but they should be considered comprehensively when assessing efficiency.

3. Traditional methods for assessing the effectiveness of agricultural production (cost and resource) are limited to stating its actual state without taking into account generating or conditioning circumstances and do not act as an active tool for targeted management. This requirement is best met by a situational approach to assessing the efficiency of agricultural production, which is based on the management of production efficiency in a market environment.

4. Situational analysis is a comprehensive, systemic study of the production and economic activity of an enterprise, which is described by a multitude of internal and external factors and reflects the cause-and-effect relationships of their interaction with its effectiveness and efficiency. This type of analysis is not only one of the types of economic research, but also an intermediate stage of enterprise management, it is focused on predicting the development of the situation, on the process of making and implementing tactical and strategic decisions.

5. The main tools for assessing the effectiveness of agricultural production using a situational approach are PEST-analysis, SNW-analysis, SWOT-analysis, competitive analysis, and CVP-analysis.

6. This allows developing strategic directions for the functioning and development of agricultural production, which lead to an increase in its efficiency. The presented situational analysis on the example of an agricultural producer in the Kostanay region accumulates not only an assessment of the efficiency of agricultural production, but also strategic planning - justification of a functional strategy for its improvement (intensification of production), as well as measures for its implementation.

Contribution of the authors: Mishulina Olga Vladimirovna: study of the theoretical foundations of assessing the effectiveness of agricultural production based on situational analysis, analysis, development of research methodology; Alybaev Dzapar Buzurmankulovich: interpretation of research results, editing; Gorelova Natalya Sergeevna: collecting

information, calculations, confirming the research results and finalizing the publication.

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