

**Ministry of Education and Science of Ukraine
Kyiv National University of Trade and Economics
Department of International Management**

FINAL QUALIFYING PAPER

on the topic:

"Organization of imports of agricultural machinery from the United States"

(based on the materials of AGRO IMPORT LLC, Mykolaiv)

4th year students, 5th grade group,
specialty 073 "Management"
specialization "Management of
foreign economic activity"

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Specialty Management

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« » 20

Task

for a final qualifying paper

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1. Topic of a final qualifying paper: «Organization of imports of agricultural machinery from the United States (for the materials LLC «AGRO IMPORT», Mykolaiv)».

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2. Term of submitting by a student his/her terminated paper: 06.06.20223.

3. Target installation and initial data to work

Purpose of the paper: to summarize and evaluate theoretical positions and practice of import operations analysis, to assess recommendations for improvement of methods of these operations at industrial and commercial enterprises in modern conditions

The object of research: the features of economic process of import operations in industrial and commercial enterprises.

The subject of research: the mechanism of import operations in industrial and commercial enterprises.

4. Contents of a final qualifying paper (list of all chapters and subchapters)

IMPORTS ORGANIZATION OF AGRICULTURAL MACHINERY FROM THE USA

SECTION 1. RESEARCH OF THE ACTIVITY OF THE SUBJECT OF FEA AGRO IMPORT LLC

1.1. Assessment of production and economic activity, financial condition and total income of LLC "AGRO IMPORT"

1.2. Analysis of import activity of AGRO IMPORT LLC

SECTION 2. RATIONALE FOR CHOOSING A COUNTRY COUNTRY TO ORGANIZE IMPORTS OF AGRICULTURAL MACHINERY

2.1. Determining the main trends in the world market of agricultural machinery

2.2. Research of the market of agricultural machinery of Ukraine

SECTION 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON IMPORT OF AGRO IMPORT AGRICULTURAL MACHINERY LLC FROM THE USA

3.1. MODERNISATION OF IMPORTS MANAGEMENT AT LLC «AGRO IMPORT»

3.2. Ideas for measures to improve the efficiency of import activities of AGRO IMPORT LLC

CONCLUSIONS AND SUGGESTIONS

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APPENDICES

5. Time schedule of the final qualifying paper

№	Stages of the final paper	Terms of the final paper	
		plan	Fact
1	Selection and approval of the topic	plan	Fact
2	Approval of the content of the final paper	11/02/2022	11/02/2022
3	Collection of information	27/02/2022	27/02/2022
4	Writing and submitting for review the first chapter of the final paper	15/04/2022	15/04/2022
5	Writing and submitting for review the second chapter of the final paper	1/05/2022	1/05/2022
6	Writing and submitting for review the third chapter of the final paper	13/05/2022	13/05/2022
7	Check of the final paper	25/05/2022	25/05/2022
8	Completion of the final paper	3/06/2022	3/06/2022

6. Date of receiving the task: 11/02/2022

7. Scientific adviser of the paper _____

Syerova L.

8. Manager of educational program

9. The task received by the student

10. Resume of the scientific adviser of a final qualifying paper

The final qualifying paper of Derkach M. is relevant and devoted to increasing the level of efficiency of import operations of AGRO IMPORT LLC. The final qualifying paper consists of content, introduction, main part (3 sections), conclusions and recommendations, references, and appendices. The content of the paragraphs fully corresponds to the titles of the parts and the topic of the final qualifying paper. The content and structure of the paper meet the requirements and current standards for obtaining a bachelor's degree.

The final qualifying paper is analyzed due to the theoretical and practical aspects of the improvement of import operations of the enterprise. The final qualifying paper of Derkach M. is completed, meets the requirements, and is recommended for defense.

Scientific adviser of a final qualifying paper Syerova L.

(last name, initials, signature)

11. Resume about a final qualifying paper

A final qualifying paper of the student Derkach M.H

(last name, initials)

can be admitted to defence in the Examination Board.

Manager of the educational program _____

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Head of the Department Melnik T.M.

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_____, _____, 20____.

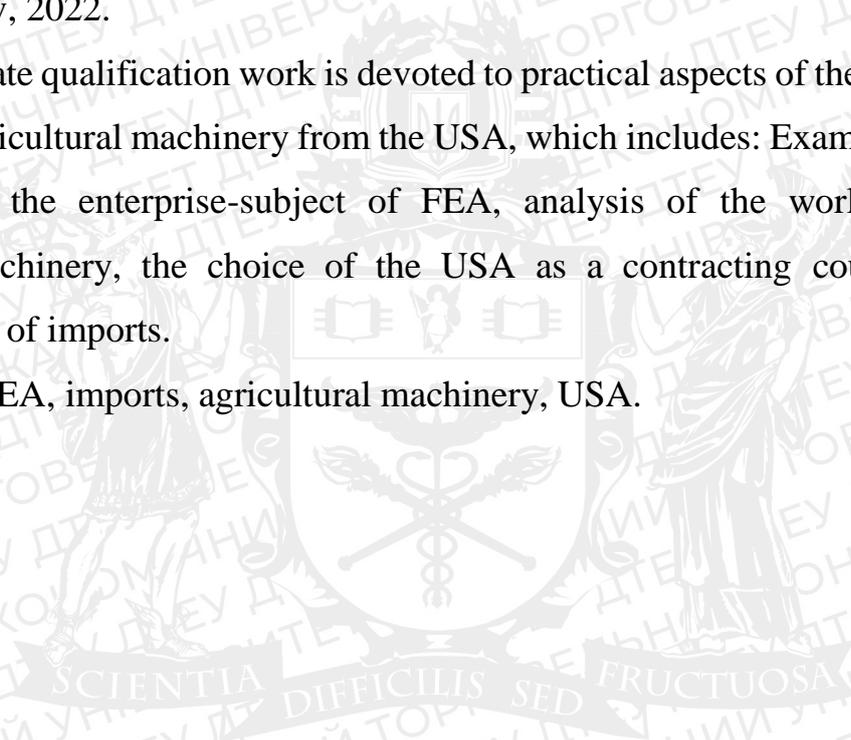
SUMMARY

Derkach M.H. «Organization of imports of agricultural machinery from the United States (for the materials LLC «AGRO IMPORT», Mykolaiv)».

Graduation qualification work for the speciality "Management" specialization "Management of foreign economic activities". Kyiv National University of Trade and Economic, Kyiv, 2022.

The graduate qualification work is devoted to practical aspects of the organization of import of agricultural machinery from the USA, which includes: Examination of the functioning of the enterprise-subject of FEA, analysis of the world market of agricultural machinery, the choice of the USA as a contracting country for the implementation of imports.

Key words: FEA, imports, agricultural machinery, USA.



АНОТАЦІЯ

Деркач М.Г. «Організація імпорту сільськогосподарської техніки з США (за матеріалами ТОВ «АГРО ІМПОРТ», м. Миколаїв)». Рукопис.

Випускна кваліфікаційна робота за спеціальністю "Менеджмент", спеціалізація "Управління зовнішньоекономічною діяльністю". Київський національний торговельно-економічний університет, Київ, 2022.

Випускна кваліфікаційна робота присвячена практичним аспектам організації імпорту сільськогосподарської техніки зі США, які включають: Розгляд функціонування підприємства-суб'єкта ЗЕД, аналіз світового ринку сільськогосподарської техніки, вибір США як країна-контрагента для здійснення імпорту.

Ключові слова: ЗЕД, імпорт, сільськогосподарська техніка, США.

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INTRODUCTION

Relevance of the final qualifying paper topic is caused by the importance of domestic market development of agricultural machinery based on analysis of scientific and technological progress of the world's leaders in agricultural production. Foreign economic relations of Ukraine based on export-import operations enable us to gain access to advanced technologies and managerial experience. In particular, import operations influence the pace of economic growth and make national producers competitive.

The aim of the final qualifying paper is to summarize and evaluate theoretical positions and practice of import operations analysis, to assess recommendations for improvement of methods of these operations at industrial and commercial enterprises in modern conditions.

In order to achieve this goal was set a low level of objectives, including:

- To disclose the importance of import activities of the enterprise and to characterize their economic components;
- To reveal the specifics of the organization of economic mechanism of implementation of import activities;
- To give a production and economic characteristics of the company LLC"AGRO IMPORT".
- make analysis of import activities of "AGRO IMPORT" LLC;
- To carry out segmentation of the world market, as a factor of building a distribution system;
- Identify areas of improvement in import activities of the enterprise.

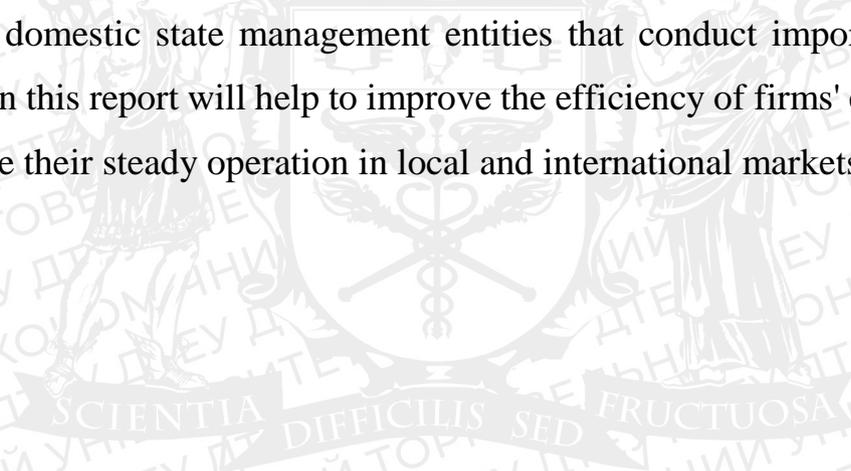
The object of the final qualifying paper is the features of economic analysis of import operations in industrial and commercial enterprises.

The subject of the final qualifying paper is theoretical requirements, methodology and practice of import operations analysis.

The following proper academic research procedures were employed in the writing of the final qualifying paper: When performing financial and business activity assessments, the systematic method - when investigating the essence, types, and stages of implementation of

import operations by enterprises - analyze and synthesize methodological approaches to assessing the efficiency of import operations (the method of induction and deduction - when assessing the efficiency of the company's import operations - the method of system-structural analysis - for the assessment of segmentation. Simultaneously, classification, grouping, and graphical depiction of the data are employed to solve the tasks stated in the graduate qualifying work.

The legislative and other regulatory acts governing the order of import operations, analytical results and reports of Ukraine's State Statistics Service, data analysis appears to work of internal and external scientists in periodicals, scientific papers, materials of conceptual and technological conferences, accounting and financial reporting of the enterprise form the research's information base. The work's practical relevance stems from the fact that its findings can be utilised by domestic state management entities that conduct import operations. The recommendations in this report will help to improve the efficiency of firms' external economic activities and assure their steady operation in local and international markets.



CHAPTER 1. RESEARCH OF THE ACTIVITY OF THE SUBJECT OF FEA AGRO IMPORT LLC

1.1. Assessment of production and economic activity, financial condition, and total income of "AGRO IMPORT" LLC

According to the Law "On foreign economic activity in Ukraine" import (import of goods) means the purchase (including payment in non-cash form) by Ukrainian by foreign economic entities in foreign economic activities with or without the importation of these goods into the territory of Ukraine, including the purchase of goods for personal use by institutions and organizations of Ukraine located beyond its borders [29]. We believe it is worthwhile to agree with some authors who state that the purpose of imports is the expansion of production, increasing profits at the expense of new domestic markets, modernization, and expansion of the production potential, saving on the replacement of machinery and equipment with efficient foreign products, expansion of the assortment on the national consumer market [30, p. 144].

Import activity is now one of the most popular and highly profitable types of foreign economic activity among enterprises, and together with export activities, it takes the largest share among all foreign economic transactions of the market economy participants and assists enterprises in solving the low-value market competitiveness-related issues among their number:

- improvement of profitability and profitability indicators;
- increase in market liquidity;
- increase in sales volumes;
- Improved quality of products, etc.

In addition, imports have low benefits for both individual and manufacturing customers, as well as the country as a whole, which include [25, p 185]:

- Gaining access to cheaper and better quality goods and resources;
- The domestic market is filled with defective goods or goods that are not produced on the territory of the importing country at all;
- Increased competition and stimulation of optimization, increasing the

- volume of production on the national territory;
- Establishment of steel production relations with foreign partners for the implementation of production cooperation;
- Development of new technologies through the import of scientific and technological goods.

The motives for imported activities can be as follows:

- Differences in quality of the same products produced in the base country and abroad: durability, usability, design characteristics;
- Product range expansion: the company seeks to increase the number of product groups through imported products;
- Cost differentiation: desire to increase profits through lower costs for components by sourcing them from abroad;
- Increase of technical equipment: purchase of equipment that is not produced elsewhere in the base country, or equipment with more advanced technical characteristics.

Consider a company involved in the import of agricultural machinery. Agro Import LLC was established in 2008 in Nikolaev. The main activity is the import of used agricultural machinery from the United States and its sale throughout Ukraine both to the end consumer - the farmer and to intermediary enterprises from other regions. Despite the fact that we have experience in working with various models of equipment from almost all American brands we have focused our sales primarily on:

- Combines;
- Cultivators;
- Seeders;
- Discharrows;
- Discsubsoilers;
- Sprayers;
- Harvesters

For combines from the following manufacturers John Deere Case IH DMI Great Plains Sprague Coupe Caterpillar etc

Constantly available at the site in Nikolaev is equipment worth about 500 thousand dollars you can also make pre-order Prepayment from 1000 dollars Delivery time-from two weeks.

Types of business activities behind the classification of economic activities

Table 1.1

Types of activities for ETCs

46.90	Non-specialized wholesale trade (main)
01.61	Ancillary activities in crop production
46.14	Activities of intermediaries in trade of machinery, industrial equipment, ships and aircraft
46.19	Activities of intermediaries in the trade of a wide range of goods
46.61	Wholesale of agricultural machinery and equipment
82.99	Provision of other ancillary commercial services,
70.22	Business and management consultancy activities
01.63	Post-harvest activities

Sourced: made by the author based on information YouControl

As we can see, the company is successfully developing in many directions, but its main activity is the wholesale of agricultural machinery.

The main trading partner of AGRO IMPORT LLC is the USA. As for sales of imported AGRO IMPORT LLC products in the Ukrainian market, the main customers are such companies as:

- 1) RODINA farming company- the company was founded in 1999. It is engaged in cultivation of grain and oil crops. The main crops are wheat, corn, barley and sunflower.
- 2) The farm Disney Plus -located in the Sumy region of Velikopisirayivsky district.

Main areas: soybeans, sunflowers.

- 3) TIMOSHENKA ANDRIY PAVLOVICH FARMER STATE - Mykolaiv region, Bashtanka district. Growing grain crops (excluding rice), leguminous crops and oilseeds
- 4) ROS FARMERY - Chernigiv region, Ripkinskiy district, Bujanki village. Growing vegetables and tower crops, root crops and bulbs.
- 5) HERMES FARM STATE - Dnipropetrovsk region, Magdalynivsky district, Kotovka village. Main directions: cultivation of grain crops, leguminous crops and oilseeds.

Example of farm machinery sales to different farms over the last 5 years

Table.1.2

Examples sales to different farms (2018-2022)

Company	Year	Sales amount
RODINA farming company	2022	5059354,90
The farm Disney Plus	2021	4342600,00
HERMES FARM STATE	2020	290000,00
TIMOSHENKA ANDRIY PAVLOVICH FARMER STATE	2019	311075,00
ROS FARMERY	2018	336000,00

Source: made by the author based on contract

From this table we can see that, given both the political conditions in the country and the global crisis due to the pandemic, the company was always able to import and sell the necessary products. For more details, please refer to the invoices in the appendix

For the data that AGRO IMPORT has given us, we can look at its current financial components and the cumulative income of the facility over the last 5 years. Let's start with the company's financial position for 2021.

Table 1.3

ANALYSIS FINANCIAL STATE OF AGRO IMPORT LLC (2017-2021)

Measurement unit: thous. of USD. without decimal place

NET SALES	TOTAL ASSETS	TOTAL LIABILITIES	NET ASSETS
200	500	500	-40
↑ 13,78%	↓ 2,9%	↑ 4,57%	↑ 19,57%

Source: made by the author based on information Nomis

From this data we can see the following: The company's revenue has increased by 13.78% in the last year, hence the demand for imports and the company's services has increased.

Also by analysing the company's key financial indicators and the balance sheet, we can calculate and see that the company's income has changed over the last 5 years because the percentage of cost of production in product pricing has increased.

For a more detailed analysis and assessment of the financial and business activities of the surveyed company, let us look at the main indicators of its balance sheet for 2017-2021

Table 1.4

Analysis of balance sheet data of AGRO IMPORT LLC, 2017-2021 (the end of the year)

Indicators	2017	2018		2019		2020		2021	
	UAH ths.	UAH ths	as % of 2017	UAH ths	as % of 2018	UAH ths	as % of 2019	UAH ths	as % of 2020

Non-current assets	816,2	806,4	-1	493,1	-39	288,4	-42	92.2	-68
Circulating assets	9026,1	10375,2	+15	10364,4	-0,2	10343,1	-0,3	12716,9	+23
Own equity	1193,2	1249,2	+5	1004,7	-20	3102,4	+208	3162,2	+2
Accounts receivable	690,6	484,1	-28	1530,6	+216	613,2	-60	2007,9	+227
Accounts payable	3815,7	5714,8	+50	5122,4	-10	4997,1	-2	6041,2	+21
Unreported profits	1194,1	1250,1	+5	1005,6	-20	897,6	-11	837,8	-7
Balance sheet	9842,3	11181,6	+14	10857,5	-3	10631,5	-2	12809	+20

Source: made by the author based on balance sheet (see appendix)

Table 1. 4 shows that the currency of AGRO IMPORT LLC balance sheet grew by 14% throughout the analyzed period, and on the whole for the analyzed period increased by more than 10 times, which on the whole reflects the positive dynamics of the company's activity. A negative phenomenon in the financial and business activities of the company is also considered a stable overshoot in the growth rate of current assets over the growth rate of non-current assets and short-term liabilities. Also received data shows that the non-current assets of AGRO IMPORT decrease year by year. The greatest decrease was seen in the last 2 years. However, it should be noted that nonnegotiable assets occupy a fairly small part of the balance of the analyzed company, so on the efficiency of its activities, these indicators do not have a significant impact.

Of great importance manifestation of efficient activity of the company is also the preponderance of receivables over payables in the growth rate. Table 1.4 shows that the growth rate of accounts payable was higher in 2018 and 2021, which is partially explained by the

unfolding crisis phenomena in the Ukrainian economy through the pandemic, as well as the deterioration of the external environment of the company's operations.

It should also be noted that the absence of uncorrected losses is also important in the balance. Obviously, AGRO IMPORT LLC has flat earnings throughout the whole analyzed period from 2017 to 2021, but the growth rate of this income in all years has been sufficiently stable and did not exceed 20%, which can be considered good. Therefore, the company's operations were efficient and effective during this period, but in 2018-2020 the level of this efficiency declined due to the unstable situation in the world and the crisis.

For a more detailed understanding of the reasons for the decrease in the volume of AGRO IMPORT LLC profit, let's look at the main indicators of its financial results statement for 2017-2021 (Table 1.5).

Table 1.5

Dynamics of financial performance indicators of AGRO IMPORT LLC for 2017-2021.

Indicators	2017 UAH ths.	2018		2019		2020		2021	
		UAH ths	as % of 2017	UAH ths	as % of 2018	UAH ths	as % of 2019	UAH ths	as % of 2020
Income from the sale of products, goods, works and services	7229,2	4671,3	-35	5315,1	+13	4534,1	-15	6887,1	+52
Ownership of products sold	3691	2861,2	-22	3303,7	+15	2653,9	-20	6029,6	+127

Financial result before taxation	236,7	-13,4	-6	295,2	+308,6	131,7	-55	72,9	-45
Net profit	171,4	-56	-67	244,5	+300,5	108,0	-56	59,8	-45

Source: made by author based on balance sheet (see appendix)

Having analysed the data we received from AGRO IMPORT LLC, we can conclude that the company is actively developing, despite the negative external conditions of the world market and the global crisis. The company has shown that it is able to adapt to any conditions and is ready to import and implement agricultural technology on the needs of their customers. Also, despite the fact that a loss of more than 500 thousand euros was recorded in 2018, the company was able to continue its operations and increase its income even in important situations. It can therefore be considered economically developed and competitively viable

1.2. Analysis of import activity of AGRO IMPORT LLC

Import activity of AGRO IMPORT LLC is one of the leading sectors in our country. Thanks to the import of agricultural machinery our country has the opportunity to take advantage of the leading countries of the world in the future of technology. Also imports enable us to learn about scientific and technological progress and increase exports of our own products. Also, growth in the foreign economic market enables our country to attract foreign investors for technological progress of our plants. This is why the majority of our employees are managers of FEA or people who have two university degrees, one of which is a management of FEA. We can take a closer look at the structure of our company

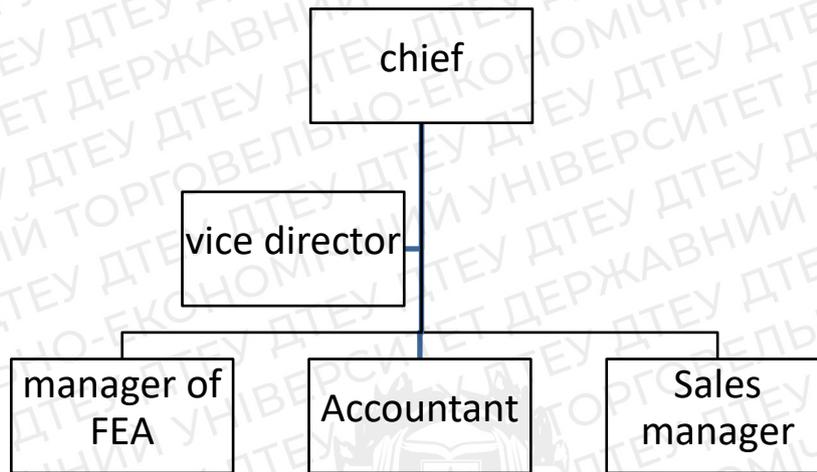


Fig.1. Scheme of the organizational structure of AGRO IMPORT LLC

Sourced: made by the author

The right to conclude and implement import contracts according to the regulations of AGRO IMPORT LLC. is granted to the foreign trade manager, the director, and the deputy director to the sales manager. The sales manager has many functions in the company, including receiving orders and loading the company with import orders.

Analyzing the import activities of AGRO IMPORT LLC, I consider it necessary to disclose the commodity and geographical structure of imports of the products of the enterprise under study. As noted above, the main goods to be imported are:

- Tractors
- seeding machines
- harvesters
- Sprayers
- Cultivators

As for the geographical structure of AGRO IMPORT's imports, it should be noted that the main suppliers of its products are US companies. Sometimes we can purchase German machinery on the farmer's own request. Let's look at the example

Table 1.6

Examples of sold machinery, AGRO IMPORT LLC

Type of machinery	Brand	Country
Tillage seed drill	John Deere 7200 Max Emerge 2	USA
Disc harrow	vaderstadt excelent 620	Germany
Harvester	Lexion Claas 585R	USA

Source: made by the author

Thus, the analysis of examples of the geographical structure of imports of the studied company allows us to conclude that "AGRO IMPORT" LLC is focused on the supply of products from the USA and EU countries, while not being interested in cooperation with Asian partners.

Having analyzed all the data we have, we can conclude that the import activity of AGRO IMPORT LLC. has directed its attention to producers of the USA and some producers of Germany. The great import of combine harvesters, forage harvesters, tractors, etc., allows us to understand that our country lacks a well-developed sector of agricultural machinery production and that we have very high volume of imports. AGRO IMPORT has also established itself as a successful company. It has proved that even in difficult times, there is a demand for agricultural machinery and in general the sector deserves our attention.

Conclusions to the first section.

First and first, it is critical to determine the most profitable country from which to purchase goods (services). When weighing the benefits of cooperating with major allies out of other nations, the company's management must consider the following factors: Social - financial stability; manufacturing costs; transportation infrastructure; state perks and rewards; supply of qualified and fairly cheap labor; market size in a certain country; trade restrictions; existence of necessary equipment and materials suppliers a contract basis. In addition to economic criteria, the nature of national politics relations with the relevant country must be considered. The countries with whom normal economic contacts have been established and are supported by a regulatory and contractual foundation will be given priority.

Secondly, it is not only important for the company to develop in the foreign market, but the sales market should be just as important. It is equally important for AGRO IMPORT LLC to expand its customer base and thereby increase its import activity and thus its income. In this way the company can reach a new level.



SECTION 2. RATIONALE FOR CHOOSING A COUNTRY TO ORGANIZE IMPORTS OF AGRICULTURAL MACHINERY

2.1. Determining the main trends in the world market of agricultural machinery

The global request for agrarian machinery is large and exceeds USD 76 billion. Its trends are unstable and broadly follow the general trend. Trends in world trade dynamics, particularly identified with trends in agrarian trade. Both in terms of import and import trade flows the world request is substantially concentrated in Europe, North America and Asia.

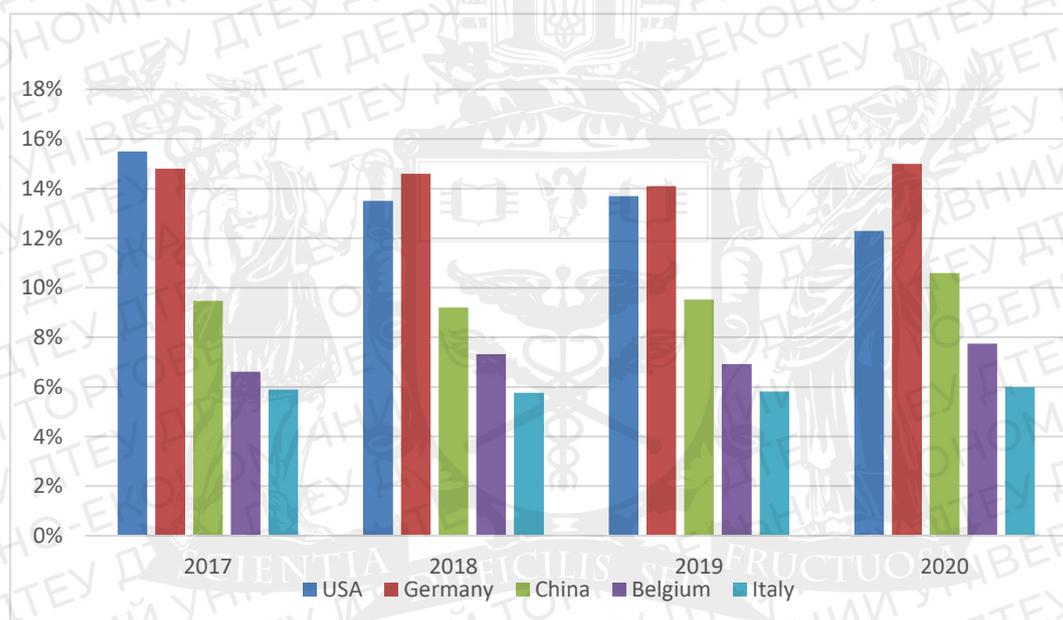


Fig.2. 1 WORLD'S BIGGEST EXPORTERS, 2017-2020

Source: made by the author based on OEC information

Leading countries- importers of technology are the main directors of best products and factory origin. The import of ministry has come an important part of the foreign profitable exertion of Germany, the USA, Italy, the Netherlands and China. Let's take a look at the world's biggest exporting countries over the last 5 years.

Consequently, we can see from this data that for 5 years the biggest exporters of agricultural machinery have been the USA, Germany and China. These are the 3 leaders that supply our market. Today, the percentage of agricultural machinery exports from these

countries is as follows: USA-12.30% Germany-15% China-10.60%. The fourth and fifth places are occupied by Belgium-7,75% and Italy-6%.

Now we consider a diagram of the biggest importers of agricultural machinery in the world



Fig.2.2 World's biggest importers, 2017-2020

Source: made by the author based on OEC information

The data can be analysed and we can conclude that the leading importers of agricultural machinery are France, the USA, the Netherlands, the UK and Ukraine. According to the latest data, the share of imports from these countries is quite high: France 11% - the USA 8% - the Netherlands 5.60% - the UK 5.50% and Ukraine 4.10%. Despite the crisis in 2018-20 due to the pandemic, farmers in these countries still imported agricultural equipment, but to a much lesser extent, due to the fact that prices for grains, cereals and legumes fell.

Starting in the 90s, the situation on the world market with agricultural machinery was bad: In the early 90s, countries actively used their agricultural machinery, so the turnover dynamics at the beginning and in the middle of the 90s was very low.[pic 2.3] At a later stage, when scientific and technological progress began to evolve, some countries began to lag behind this progress and the domestic machine-building began to require adequate systematic re-

equipment and financial support from the state. At this stage, the market of many countries offers the domestic agricultural producers old obsolete, unproductive, low-utility agricultural machinery.

Technical equipment is represented by four main categories:

- 1) Tractors : All brands of tractors;
- 2) harvesting machinery, which includes mowers, threshers, straw breakers,
- 3) machines for soil preparation, ploughs, harrows, cultivators, seed drills, planting machines, extractors, etc. fertilizers, etc.;
- 4) Other agricultural equipment, including machines for fodder production, forestry, etc.

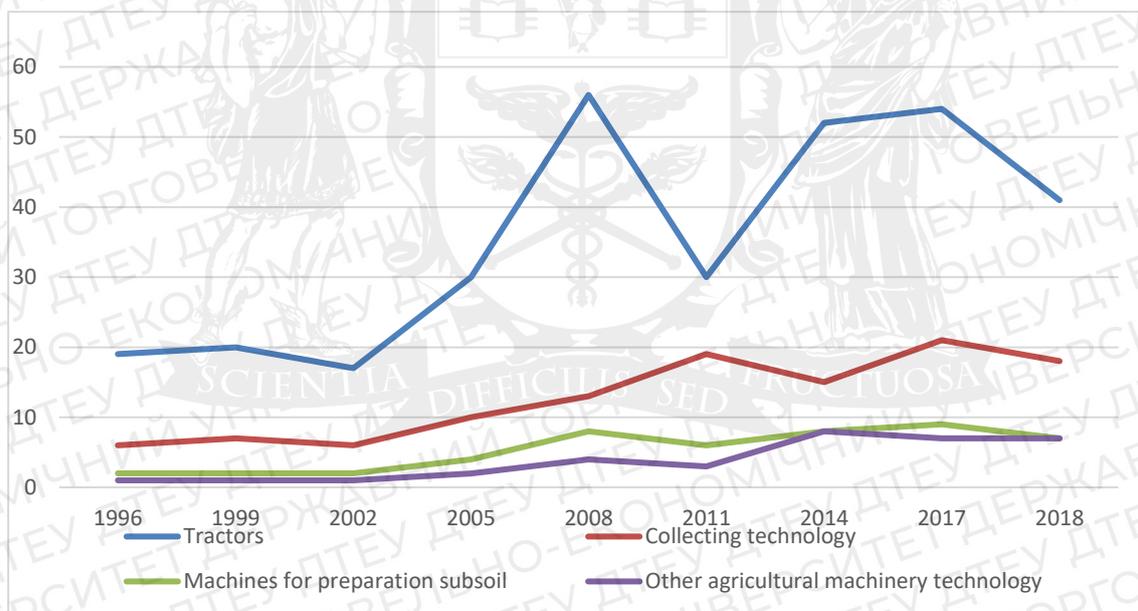


Fig.2.3. Dynamics of agricultural machinery turnover on the world market in 1996-2018

Source: made by the author based on OEC information

Trends in international trade in all types of agricultural machinery have similar characteristics. They are unstable, characterized by significant dynamic fluctuations, but have a general tendency to increase. Moreover, global agricultural trade trends are very much in line with trends in international trade volumes. Trade in general and particularly correlate with trends in the trade of agricultural and animal products. In particular, in the period 1996-2002 the volume of sales of Technology on the global market remained relatively The market

remained relatively stable. The year 2002 saw the start of an upward trend which continued for three years.

The upward trend that continued until 2008 caused an increase in Tractor trade and machinery for the preparation of The trend towards a four-fold increase in sales of tractors and soil tillage implements, collection vehicles and other agricultural implements agricultural machinery - on average, three times. The global financial and economic crisis of 2008-2009 has led to a loss of momentum and a decrease in global trade by 21-44%. Beginning in 2010-2011, the volume of global trade has decreased by 9.3 %. The volume of world trade in agricultural machinery although the volume of world trade in agricultural machinery is increasing, it is not showing a stable dynamics.

It is important to understand the type and nature of the link between world trade in ministry and agrarian products. They have an unproductive factor, but the pivotal factor isn't technology trade as one would anticipate, The vacuity of outfit is an important factor enabling the growth of the agrarian sector and adding the product and distribution of factory and beast products on the world request. Still, increased product and distribution of agrarian products is a decisive force in shaping trade overflows, this is because it creates the fiscal conditions for unborn development and allows directors to hide the plutocrat they earn for specialized addition and modernization of the resource base of product. This link is traditionally seductive to Ukrainian directors and, according to the exploration to directors in other countries. The main part of the directors who buy Technology in the global request is located in Europe and the Czech Republic. Europe as well as in North America and Asia.

Among the countries importing tractors, the leading positions are occupied by the USA and Canada (respectively 18.0% and 6.1%). On the market for soil preparation machines, these countries also account for a significant share of the market.

In the machinery market, these countries also posted a high share of turnover: the United States ranked first with 8.6% of world turnover and Canada ranked fifth with 5.2%; forestry machinery ranked first with 11.0% turnover and Canada ranked fourth with 6.9%; other farm machinery ranked third with 15.0% turnover and Canada third with 5.1%. However, this was

due to the desire to save costs on wages of workers of machine-building companies, which from 1990 to early 2000 were actively transferring production facilities to other sectors of the economy. Actively transferred production capacity from the territory of their countries to Mexico, resulting in Mexico ranked second among the countries - exporters of tractors (13% of world turnover). Nevertheless, the USA and Canada still have significant production capacity, which ensures these countries a leading position in the rankings of exporters of agricultural machinery. In addition, significant volumes of imports of agricultural machinery are characteristic of France (from 3.7% to 8.4% of world turnover of various types of equipment), Germany (from 4.9% to 9.8%), the UK (3.3% to 5.5%), the Netherlands (from 2.5% to 3.1%). However, this was the result of labour migration within the European Union, because these countries are active suppliers of technology on the world market. Overall, the countries that are the main exporters of technology on the world market, as well as importers, are located mainly in Europe, as well as in Pacific America and Asia. This is due to the location of the main agricultural producers and is entirely logical. Thus, European machine builders export 61.8% of the global turnover of tractors, and European agribusiness producers import 58, 6% of the tractor turnover, by the North American ones 20.5% and 19.9% respectively, by the Asian ones 15.2% and 11.2%, by the East American ones 1.8% and 3.9%, by the African ones 0.1% and 2.0%, Oceania producers - 0.6% and 4.5%. On the oceanic market: 0.6% and 4.5%. An important aspect of understanding the world market agricultural machinery is to study the behavior of the leading manufacturing firms because it has a significant impact on the commodity flows. Thus, summarizing the research of V.V. Ivanishin [1], we can see the following main characteristics:

- Location of subsidiaries and divisions as close as possible to potential buyers;
- Improve the efficiency of the region's enterprises agricultural machine building enterprises in the regions with their retooling;
- Expanding the range of value-added services for consumers;
- pursuing an active investment and technological policy aimed at modernizing and construction of technical devices on the basis of new

The policy is focused on improving and developing techniques and equipment based on new scientific and technological advances, which meet the requirements of advanced resource-saving and energy-conserving agricultural technologies [1].

This behavior of the producing companies is increasing their own sales markets, but it is partly leading to a significant reduction in international trade in agricultural machinery.

Looking in detail at the structure of the global request for agrarian machinery, the clear leaders are the technologically advanced countries with an innovative base for development.[pic 2.4]

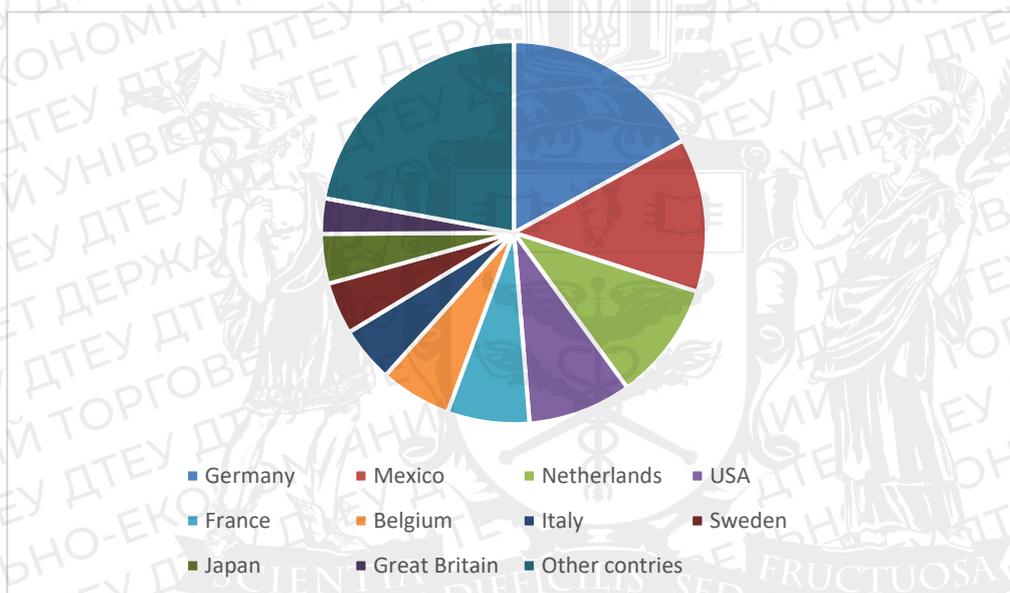


Fig. 2.4. Structure of global tractor exports by exporting countries in 2017-2020

Source made by the author based on information [11;12]

World market trends are unstable and generally repeat general trends in world trade dynamics, especially in correlation with trends in agricultural trade. Both in terms of import and export trade flows the world market is mainly concentrated in Europe, North America and Asia. The leading technology importing countries are the main producers of animal and plant products. The export of machinery has become an important area of foreign economic activity for Germany, the USA, Italy, the Netherlands and China.

2.2. Research of the market of agricultural machinery of Ukraine

The agricultural sector of Ukraine is one of the most important sectors of the national economy not only in view of its importance on the domestic market, but also in view of the increasing export orientation and the gradual strengthening of competitive positions on the world market. The main factor in enhancing the competitiveness of today is the level of provision of the industry with modern high quality and highly productive technology tools. However, the domestic agricultural machine building is still underdeveloped.

The supply of machines and equipment is still insufficient and the majority of them are manufactured using inexpensive and outdated equipment. It is supported by imports, which restricts the development of the of the agricultural sector. For this reason, a study of the world market for agricultural machinery is essential. Therefore, a study of the global agricultural machinery market is of great importance. Important for the development of an effective strategy technologic support of agricultural production. Moreover, the Ukrainian agricultural machine-building industry has a high potential for growth and it has the potential to become an export-oriented industry which, in cooperation with the agricultural sector Ensure Ukraine's entry into world markets. I suggest looking at the volume of global imports of agricultural machinery. According to the data given by Yaroslav Navrotsky[1] we can see:

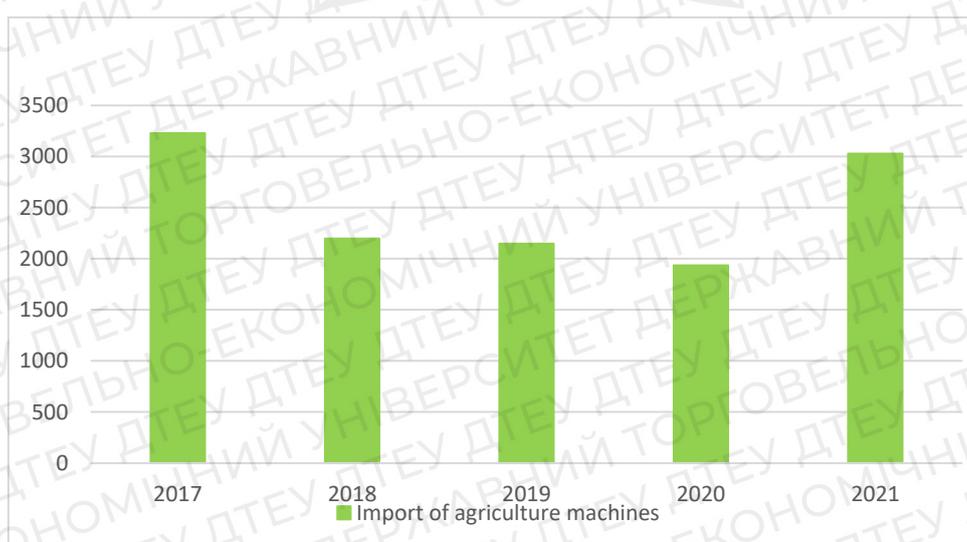


Fig 2.5. Import of agriculture machines

Source: made by the author based on OEC

According to Navrotskyy, this market is significantly influenced by price fluctuations for agricultural products, especially export-oriented crops. In 2017, prices for cereals (+6.2%) and oilseeds (+1.4%) increased compared to 2016. This allowed domestic farmers to purchase 3,229 combine harvesters in 2017 and 2,197 machines in 2018. "After a slight decrease in prices for oilseeds (-1.8%) in 2018, the next year - 2019 saw a more pronounced drop in prices for grains and legumes - to 149.7 \$ / t (-5.7%) and oilseeds - to 332 \$ / t (-6%). The number of harvesters purchased during this period decreased: 2147 in 2019, 1936 in 2020," [1] Last time Ukraine imported an aggregate of units of combine harvesters from 17 countries of the world and the European Union due to the accumulating in rewards for these bands in 2020/21. We will now take a look at the most popular imported agricultural machinery among Ukrainian farmers.

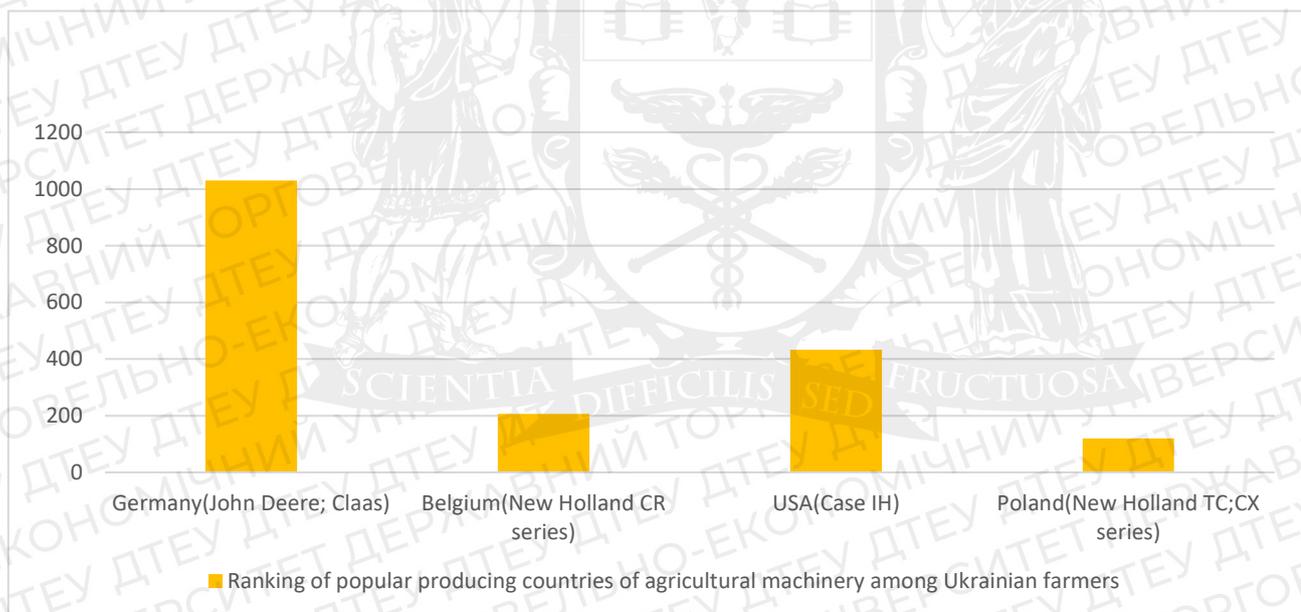


Fig 2.6. Ranking of popular producing countries of agricultural machinery among Ukrainian farmers

Source: made by the author based on OEC

The customs value was \$283.8 mln. A clear leader among the top 5 countries producing combine harvesters imported to Ukraine is Germany. Similar world brands as John Deere and Claas are located on its home. In 2021 the Ukrainian agronomists bought 1030 units of harvesters of the below companies at a cost of \$150.5 mln. Belgium is in alternate place for the value of bought harvesters, with the product of heavy, costly rotary harvesters New Holland

CR series. Last time 206 of similar harvesters were imported at a mine value of \$45.8 million. The third place-both in number (433 harvesters) and mine value (\$41.2 million)- belonged to the United States of America, which produces heavy power farmers of Case IH and other brands. New Holland Poland's TC, CX and CH series combine harvesters come along in fourth place at \$17.6 m for a price of 120 imported harvesters.

Currently, a significant role in imports is taken by combine harvesters, which are not known to the country of origin. In 2021, the number of combine harvesters imported - 1024 - will go to Germany only by a handful of units but their customs value is only \$11.5 million. Looking at the fact that the mine value:

- 997 units do not exceed \$53.6 thousand;
- 17 units are in the range \$53.6-107.2 thousand;
- 9 harvesters are in the range \$107.2-214.4 thousand;
- only 1 harvester is \$268 thousand.

We can make a conclusion that the vast maturity of these machines are of low quality or have formerly been in use. In general, the import of grain harvesters during the last five times can be characterized by the stability of consumption by Ukrainian agrarians, giving them preference to the same brands, forming from the below mentioned countries. At the same time, the most popular demand is for German high- performance and precious outfit, which during the peak period-2017 and 2021-is the leader in terms of volumes of import both in terms of plutocrat and volume. But during the profitable downturn in 2018/20, domestic growers are forced to give preference to cheaper and further usable outfit, including from unidentified countries. Ukraine's export capacity is an order of magnitude, if not lower, than imports. In 2019, Ukraine sold abroad agricultural equipment worth 37.6m dollars.

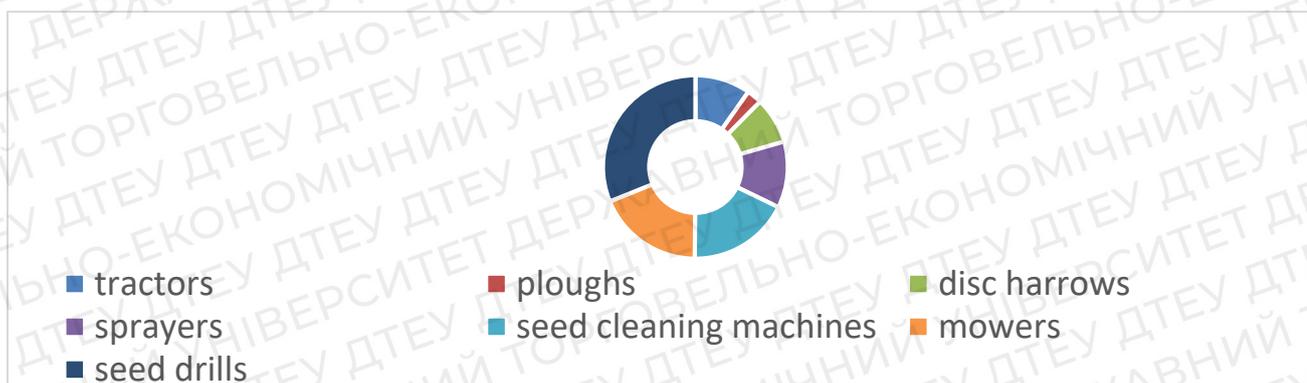


Fig 2.7. Exports of agricultural machinery in 2019

Sourced: made by the author based on OEC

This is almost 10m dollars less than in 2018, or 24m dollars. This is almost USD 10m less than in 2018, or 24.0%.

Agricultural tractors were primarily exported to CIS countries and Romania, Poland, Israel and Cuba, worth a total of USD 3.3 million. THE YEAR-ON-YEAR DROP IN EXPORTS WAS USD 3.3 MILLION. The drop compared to last year (USD 7.4 million) was over 50%. Belarus has sold tractors worth USD 1.1 million, or 33.3% of its total value. In Belarus, USD 1.1 million, or 33.3 percent of total sales, and in Romania, USD 0.9 million, or 27.3 percent. In Romania, USD 0.9 million, or 27.3 percent, and in Moldova, USD 0.5 million, or 15.2 percent. In Romania, it was USD 0.9 million, or 27.3%, and in Moldova, USD 0.5 million, or 15.2%. Cuba - \$0.4 million, or 12,1%. In 2019, Ukraine exported seed drills worth \$10.3m. USD. Sales were made to Belarus by USD 3.8 million, or 36.9%. The country exported USD 2.7m, or 36.9%, to Kazakhstan and Moldova, respectively. Our exports to Belarus amounted to USD 3.8 million, or 36.9%, and Kazakhstan USD 2.7 million, or 26.2%. The share of the Russian Federation in total exports to Moldova was USD 1.3 million, or 12.6%, and Bulgaria and Poland USD 1.1 and 0.7 million respectively, or 10.7 and 6.6%. Poland and Poland, respectively, supplied USD 1.1 million, or USD 10.7 and 6.8%. Mowers were most supplied to Russia - USD 4.2 mln. The largest share of mowers went to Russia, worth USD 4.2 million, or 65.6%, and to Kazakhstan, USD 0.8 million, or 12.5%. The largest supplies were to Russia - USD 4.2 million, or 65.6%, and to Kazakhstan - USD 0.8 million (12.5%) and Moldova - USD 0.5 million (7.8%). ALSO IN KAZAKHSTAN \$0.8 MILLION (12.5%) AND IN MOLDOVA \$0.5 MILLION (7.8%). Mowers were supplied to Moldova for \$0.3 million, or 65.6%. US\$0.3 million was shipped to Argentina. Disc harrows were exported to Moldova - USD 0.8 million, or 28.6%, in Moldova. USD 0.6 million, or 28.6%, to Bulgaria USD 0.6 million, or 21.4%, and to Argentina USD 0.3 million, or 21.4%. In Bulgaria, \$0.6m, or 21.4% and in Lithuania, \$0.3m or 10.7%. In Lithuania, they exported \$0.3 mln, or 10.7%.

Table 3.1

Ukrainian agricultural machinery producers, 2021

Ukrainian agricultural machinery producers	
Tractors	Slobozhanska Industrial Company; Sicheslavsky Mashinobudivnyy Zavod, S. Ordzhonikidze Kharkiv Tractor Plant
Selection technology	Olexandreisk Machine Building Group
Planting machinery	Elvorti, Favorit, Remsintez, Todak
Techniques for treating runs	Technopol, Mykolayiv Agropromtehnika, Livarny Zavod, Stepanenko & Co., Agroremmach, ICCM Prominence, Lydius

Sourced: made by the author based on [8]

Formulating strategic guidelines for the development of a country's physical and technological infrastructure should not be based on an in-depth analysis of the current situation. Recent years have seen significant changes in the quantity and quality of agricultural machinery and tractors. The current market situation for high-quality agricultural products requires the production of high-quality products at minimal cost. This is possible with modern resource-saving machines that reduce the labor-intensity of production. The modern degree of mechanization of agricultural production makes it possible to achieve high yields at relatively low cost. It should also be noted that the main crop growing machines are not interchangeable. The market is not suitable for machines for various crops. In this country, the problem of equipment procurement and the efficiency of the use of agricultural machinery are very important, and the machinery market is an important factor in increasing the efficiency of agricultural production.

In 2020, there was a decrease in the number of purchased and sold equipment due to a corresponding decrease in import-export operations by 15-20%. The main reason for this forecast was the well-known COVID-19. The pandemic has caused instability in the land market and led to a disproportion in the market for material and technical resources. Also, this situation led to an increase in crop losses due to the simplification of agricultural production technologies.

In Ukraine, machinery dealers have been experiencing a significant increase in prices. The real figures are still held in abeyance, expecting a continuation of the pace of implementation in 2022. On the world markets sales of tractors have grown to record levels. For example, according to the data of Chamber of Commerce and Industry of Italy in Ukraine, the increase in sales of traction units in the United States was 12% higher than during the same period last year and amounted to 246 thousand units. India registered 680 thousand units, 25% more than last year. In Europe, Italy showed a record growth of 44%, in Germany by 6.8%, in the UK by 20% and in Spain by 13%. One of the most dynamic markets was Turkey with a 49% increase.

We would like to assert that the agricultural market development in Ukraine is impossible without the implementation of the use of advanced technologies, which require the use of modern agricultural machinery. Despite everything, the world manufacturers of agricultural machinery consider the Ukrainian market to be one of the most promising in Europe. promising in Europe. That is why the state's first priority is to implement a protectionist approach to the market. Therefore, the government's first priority is to introduce protectionist measures to stimulate domestic producers.

One way out for the future of our agricultural machinery market is to attract foreign investment into our factories. Our factory in Kharkiv could be one such example. Representatives of PJSC Kharkiv Tractor Works named after S. Ordzhonikidze and the French company Sampo Rosenlew Ltd" during the working meeting, 09.04.2015 p., signed a cooperation agreement, and later, with the support of the Ministry of Health of Ukraine. The Ministry of Agricultural Policy and Food of Ukraine supported the signing of a Memorandum of understanding and cooperation. Memorandum of Understanding - organization of general contractual assembly of grain harvester "XT3- 3085 (based on the Sampo 3085 Superior combine). According to the memorandum joint work "KTZ" and "Sampo Rosenlew Ltd" starts with the production of grain harvesters 5 class "XT3-3085". "Sampo Rosenlew Ltd is obliged to provide the innovative design, the necessary engineering and technological technological documentation, equipment and takes on the responsibility for technical support project and training special training of specialists.

AT KHTZ provides production capacity, manages the production process and takes the responsibility for the organization, sale and service through its own dealership and service network. CEO Vladyslav Gubin said that the overall project may create nearly 1000 new jobs in Kharkiv region. Oleksiy Pavlenko, Minister of Agricultural Policy and Food of Ukraine, considers the cooperation of two major companies to be a very important project - Russian harvesters will be produced on the basis of Sampo 3085 Superior harvester, The quality and reliability of the products will be a priority for Ukrainian farmers.

The global market is developing rapidly. The main leaders are: The US, Germany and China. Ukraine has every chance to break into the leaders for that we can roglazhat two steps in the problem of provision of agrarian enterprises high-technology technology. One of them - goal-oriented programs aimed at purchasing high-yield, reliable imported equipment, which will contribute to profitability of these enterprises

Enterprises and sometimes completely undermine the domestic production of agricultural machinery. The other way - to direct costs from targeted programs in two ways:

- a) directly to producers of agricultural machinery to stimulate the acquisition of new, advanced technology in the production of equipment. This can be done, for example, through the compensation of interest rates on loans intended for the modernization of production
- b) offsetting a portion of the cost of the acquired technology (either indirectly or by cheapen loans for agricultural enterprises) only for high-tech, modern machines, and in doing so Remove obsolete, low-productivity machinery from the incentive program.

We make some significant conclusion about Section 2. Thus, we see the importance of investment in the Ukrainian production of agricultural machinery, the world does not stand still and every year engineers of European countries represent to the world market more and more new technologies, so in order to be on a par with them, modern Ukrainian factories simply vital investments are necessary. Only in case there will be such investments, our country will be able to enter the world export market and present new developments, which will be actual. It is also important to study new global trends and to adjust developments to them. In this case, more and more countries will be interested in exporting our agricultural machinery.

SECTION 3. IMPLEMENTATION OF THE MANAGEMENT DECISION ON IMPORT OF AGRO IMPORT AGRICULTURAL MACHINERY LLC FROM THE USA

3.1. MODERNISATION OF IMPORTS MANAGEMENT AT AGRO IMPORT LLC

It is possible to develop the enterprise, which is engaged in import in several directions: To develop logistics or to develop structure of management in the company. In connection with the aggression of the Russian Federation against Ukraine and the full-scale war on the territory of our country, unfortunately, we can not make any predictions for the future in terms of logistics. The port of Kherson, through which we usually supplied all agricultural machinery, is under occupation. The option of supplying equipment through neighboring countries, such as Poland. Nevertheless, this kind of idea is still being discussed. Therefore, it was decided to make some suggestions for the development of our company's management system.

Considering that the plans of the company under study do not include the implementation of single foreign trade operations for a single or periodic delivery, but the creation of sound foreign economic relations for a long-term systematic cooperation, certainly is the expansion and restructuring of the company AGRO IMPORT LLC. The change in this structure and its expansion consists in the creation of a separate division of FEA for the company. This form of organization of management is created in the structure at the constant nature of import operations, and not unimportant focus on their expansion.

The main function of establishing a separate FEA section is to deepen trade relations with foreign partners. In line with this, the tasks entrusted to the FEA department are as follows:

- planning, organizing and carrying out import operations;
- Increasing the volume of imports, improving product and regional structure;
- Understanding and analysis of the world agricultural machinery market;
- Implementation of the use of equipment among Ukrainian consumers;
- Development of proposals for the improvement of external economic operations;
- Constant and thorough study of the activities of the most important domestic and foreign competitors, analysis of their strengths and weaknesses;

- Control over fulfillment of the obligations of the signed contracts: control of the organization of loading, insurance and transportation;
- Monitoring of payment and settlement operations, analysis of claims; analysis of the efficiency of foreign economic operations;
- organising and participating in negotiations with foreign partners;

Considering the specifics of AGRO IMPORT LLC , as well as its organizational structure, the organization of the FEA department will be as follows;

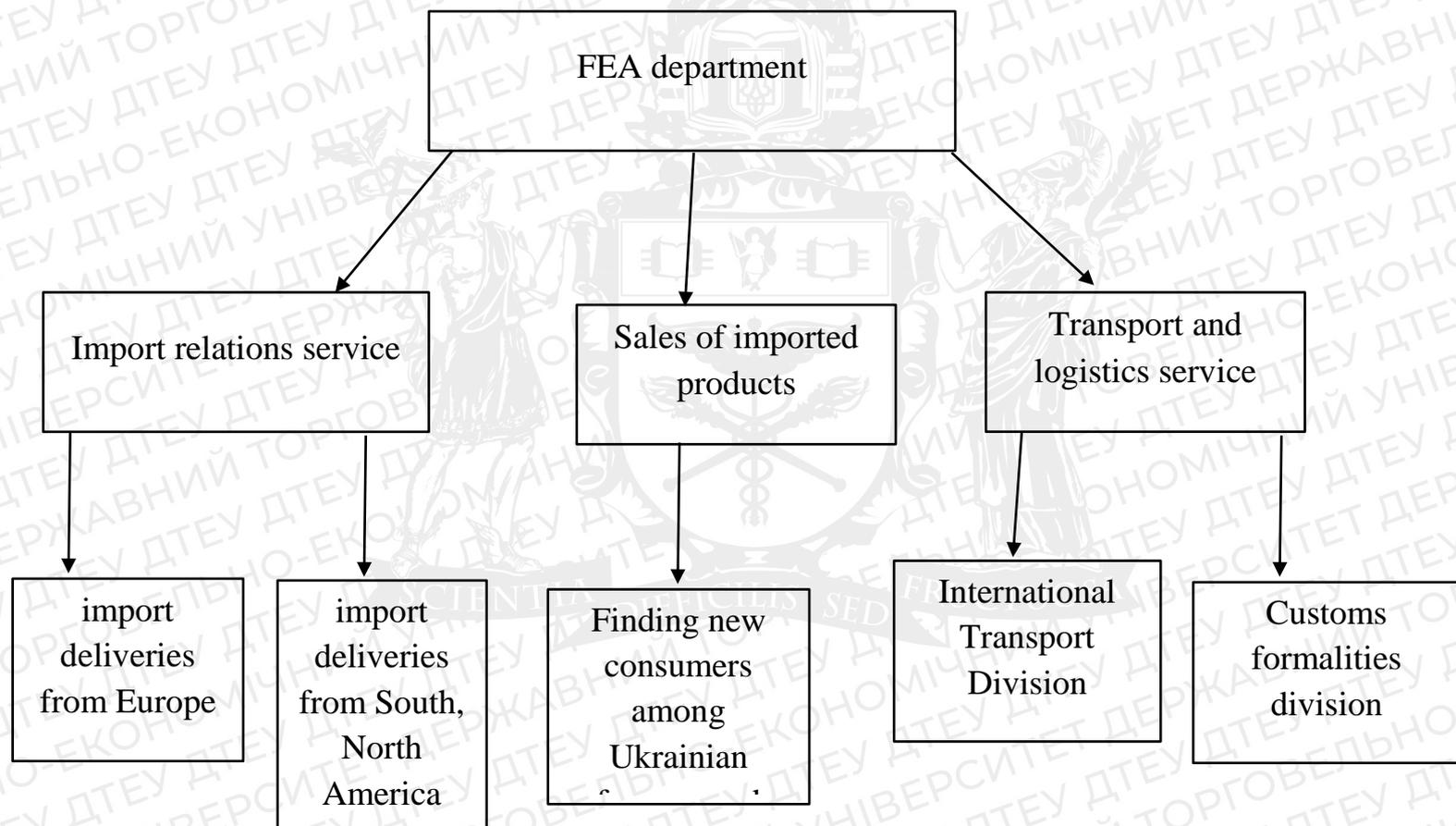


Fig. 3.1. FUTURE ORGANIZATIONAL STRUCTURE OF FEA DEPARTMENT OF AGRO IMPORT LLC

Source: made by the author

The main structural subdivisions of the FEA Division are to set up a service for establishing import relations with various countries, especially in the Europe, Middle East and North America area. Its responsibilities include searching for foreign counterparties, arranging foreign economic contracts and maintaining constant contact in the resolution of operational issues. Among the duties of the transport and logistics service is to ensure compliance with

established contracts in accordance with the specified terms of delivery. This is facilitated by the ordering of the service, the transport system and the coordination of all necessary formalities in passing the customs procedures.

As a result, all associates in the department will concentrate their efforts and attention on the company's FEA and issues directly related to relationships with foreign trade partners. The establishment of the FEA department will contribute to the formation of an information bank of these potential partners, as well as the development of marketing strategies for the foreign market. In this way, it will aid in the formation of an information bank of these potential partners, the development of marketing strategies for external markets, and the establishment of business contacts with them in a timely manner.

The following are the benefits of establishing a FEA department:

- This functional management structure will ensure a high speed of decision-making from the head to the subordinates;
- Employees are the single enforced "body" of the organization and clearly understand and execute the tasks assigned to them, which are formulated by the head of the FEA department;
- Employees do their best to achieve specific objectives, and most importantly, they are motivated by the organization.

The establishment of the FEA department will contribute to the expansion of external economic activities and ensure the investigated company's competitive advantage in the agricultural machinery and equipment market. Because of the reduced flow of information to the divisions and the possibility of more accurate interaction between them, the economic effect of the FEA's management system reorganization will manifest itself in increased speed and quality of performance of the functions assigned to the division.

In general, improving the efficiency of AGRO IMPORT LLC activities and ensuring its competitiveness in the domestic market necessitates the development of a FEA strategy. The following steps should be taken when developing a strategy for the expansion of AGRO IMPORT's import activities:

- Determination of the overall period of strategy formulation, which will depend on the company's period of economic development, forecast prospects for the overall economy, and the internal market;
- Development of strategic goals for import activities - seeks to maximize profits while taking into account the specification of objectives and features of FEA enterprises' future development;
- Evaluation of the company's competitive advantages in order to determine the sufficiency of the enterprise's potential for further development of import activities;
- Evaluation of the effectiveness of the developed strategy, which is the final stage in the process of developing a strategy for the development of import activities for the system of economic indicators that characterize FEA enterprise;

The final and most critical stage in the strategy's implementation is the evaluation of its effectiveness. This evaluation will determine whether the plan will be implemented or will remain an underutilized possibility. Steps are taken during the implementation of an import strategy to ensure its success. The strategy's implementation is a multi-step process that is critical to the firm's long-term performance and preserving its strong market position.

The key drawbacks of developing and implementing an import strategy include: inaccurate strategic analysis of the company's import activities by drawing incorrect conclusions; failure to consider the influence of variable factors in the company's internal or external environment, or exclusion of forecasting the dynamics of development of the company's competitive environment; inability of management to make rational use of the company's resources; and inability of management to make rational use of the company's resources.



Fig.3.2 Schedule for Department project improvement, AGRO IMPORT LLC

Through the Gantt chart we can see that it is possible to develop the FEA department in a month and a half and thus broaden not only the customer base but also to take imports to the next level.

In my opinion, successful strategy implementation Successful strategy implementation, in my opinion, necessitates:

- Effective communication of information to employees about the strategic direction of the company's activities to ensure understanding and support in the strategy implementation process;
- timely, systematic, complete, and prudent provision of the necessary resources of appropriate quality and quantity for the strategy implementation process;
- formation of a strategic action plan composed of specific goals and objectives.

The process of integrating the strategy entails that the company's board will accomplish 8the functions assigned to it at each level of management. In this situation, the strategy implementation process will be considered one of the company's strategic management elements. The adoption of an import plan that takes into account, among other things, the enterprise's financial capacity is unique to small firms.

3.2. Ideas for measures to improve the efficiency of import activities of AGRO IMPORT LLC

One of the above-mentioned strategies to improve AGRO IMPORT LLC's import efficiency, in my opinion, is to ensure that the commodity structure of products imported into Ukraine changes by growing its assortment and nomenclature. Because the studied firm's primary activity is the selling of agricultural machinery, I believe it is reasonable to focus on the expansion of the tractor line that the company has the capacity to import into the domestic market.

The tractor is an agricultural machine that is equipped with a traction powerful diesel engine. Such an engine makes the tractor indispensable for carrying very heavy loads, ploughing and other tasks. The attachments significantly expand the tractor's capabilities. It

becomes an assistant in literally everything, including harvesting, planting and cultivating. As far as attachments are concerned, these include potato harrows, harrows, seed drills, ploughs ... Thanks to their high ground clearance; the tractors do not harm the plants. Now, tractors come in wheeled and tracked versions. Both the former and the latter have advantages and disadvantages. Crawler tractors are less damaging to the soil, because the weight is distributed evenly over a larger area and they are more convenient to work in the fields. Their disadvantages are high cost and difficulty in transportation. Wheeled tractors do not have these disadvantages.

Let's start by analyzing the domestic market for 2018-2020. In the table and diagram below, we will look at which brands the Ukrainian consumer favored and how the price of the same brands has changed.

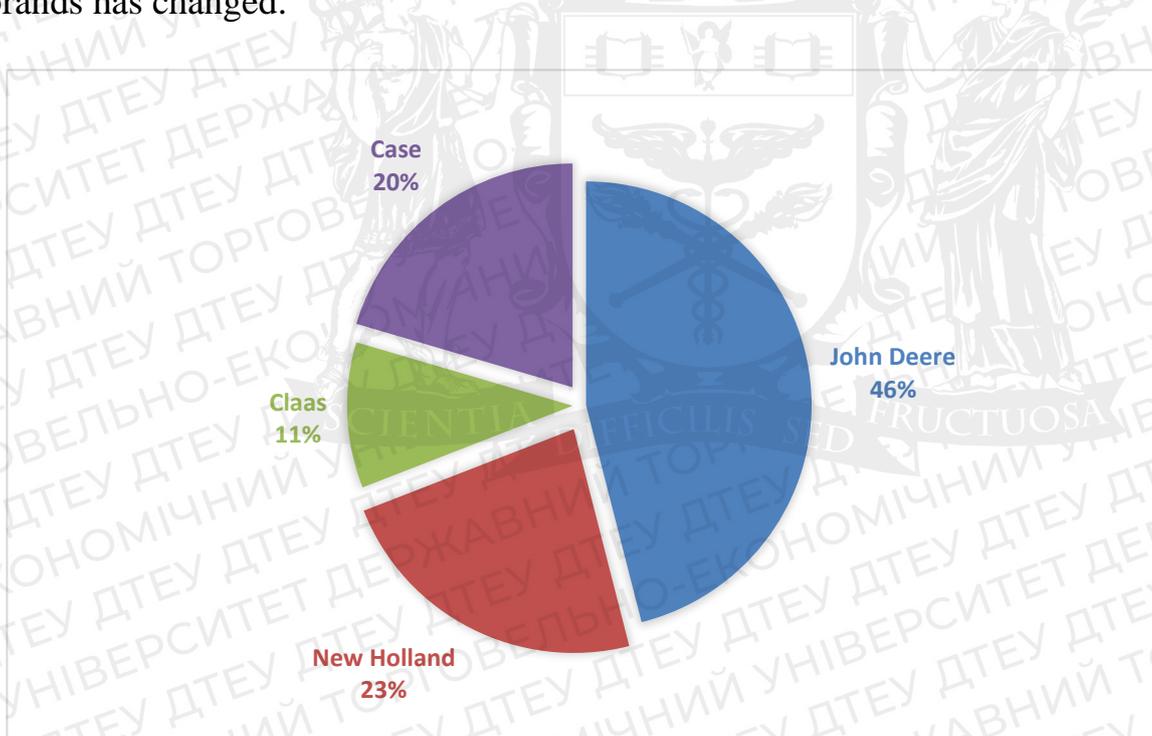


Fig 3.3 TRACTORS ANALYZING 2018-2020 YEAR

Source: made by the author based on [27]

From this diagram we can clearly see that the American brand John Deere is the leader, accounting for 46% of the total market. In second place is the Italian brand New Holland - 23%. The third most popular brand among Ukrainian consumers is the French firm- Case, which accounts for 20%. In 4th place is the German brand Claas, which accounts for only 11%. Let's

take a closer look and analyze why John Deere is the leader and whether we can find an alternative in order to expand the company's range.

Table 3.1

Tractors analyzing 2018-2020 year

Name	2018			2019			2020		
	Quantity	UAH ths per unit	as % of 2017	Quantity	UAH ths per unit	as % of 2018	Quantity	UAH ths Per unit	as % of 2019
John Deere	397	4510,8	-0,5	341	4274,9	-5,2	346	4203,7	-1,7
New Holland	186	3096,5	+18,5	155	2626,4	-15,2	148	2911,5	+11
Claas	85	4048,4	+2,4	67	4018,9	-0,7	61	4302,6	+7
Case	165	3957,1	+22,3	120	4091,4	+3	104	3589,0	-12,3

Source: made by the author based on [27]

From the data in the table we can see that the price of John Deere tractors is gradually decreasing year by year, while the quality of the tractors supplied does not change. In 2018, the price dropped by 0.5%, in 2019 by another 5.2%, and in 2020 by another 1.7%. If we consider the New Holland brand, imports of this brand are absolutely not profitable because the price of tractors is not stable. For example in 2018 the price increased by 18.5% and in 2019 the price decreased by 15.2% percent. In 2020, the price went up again by 11 per cent. Analyzing the data for Case and Claas, we can say that importing their products is not profitable either. Especially in the case of Case, where the price has risen by 22 per cent.

Therefore, we can see that imports of John Deere tractors are profitable for our customers. John Deere tractors are profitable for our market. According to experts, Ukraine imports almost as many tractors as France and Germany, while the Ukrainian area is 5-7 times larger. Accordingly, we need to find a suitable counterparty for our domestic market. In order to expand the nomenclature, we shall analyze other brands and choose which will be similar to John Deere, i.e. the price: quality ratio will be on a high level.

We suggest you consider the Italian brand Same. The company Same, which produced one of the world's first tractors with a Cassani diesel engine, is a shame not to be mentioned. Founded by Italian Francesco and Eugenio Cassani in 1927, the company soon produced 3 thousand machines. And the launch of new series of tractors in the early 60's has brought the company international recognition. Today, Same is part of the Same Deutz Fahr Group (SDF) corporation, which unites the Deutz Fahr and Lamborghini brands.

Today the assortment of the company's tractors includes 8 lines of Polish tractors: Virtus (3 models with power from 120 to 140 hp), Explorer tractors (8 models 80-120 hp. s), Dorado CVT (5 models 90-110,4 hp), Dorado Classic (4 models 70-90,4 hp), Dorado (4 models 80-100,4 hp), Dorado Natural (4 models 70-100 hp), Argon (3 models 80-100 hp), Argon 3 (3 models 65-80 hp).

The most popular is the Explorer range of tractors, which has its origins in the 80s and consists of 8 models in LD, MD and HD versions with additional features. A wide choice of options are available for these tractors: 3 or 4-cylinder FARMotion engines, 3 types of drive system, 3 different wheelbases, two types of controls. Tractor engines are equipped with electronically controlled Common Rail pressure system with an optimized capacity of 962 cm³. Engine in HD version (110-120 hp) meets the requirements for Stage IV emissions, which consists exclusively of SCR catalytic converter, while engines in MD (90-90,4-100-110 hp) and LD (80-90 hp) - Stage III B.

The manufacturer also has solutions for the garden and vineyards, offering on the world market 8 lines of specialized tractors with a capacity from 70 to 115 hp: Frutteto (variety: CVT, S/V,

CVT S/V, Classic, Natural), Explorer TB without a cab (105-115 hp), Delfino (50-60 hp). Same offers tracked mini-tractors of the Krypton series to work in the high-wheeled sector.

Next, consider the Austrian brand Steyr. I would like to pay special attention to this brand because it does not just meet the price-quality ratio, but what is important, it corresponds to the global trend of the 21st century - environmental friendliness.

The assortment of tractors by brand Steyr consists of 8 lines:

- Terrus CVT (3 models with 250, 271 and 300 hp);
- CVT (7 models with power from 150 to 240 hp, equipped with Ecotech engine and environmentally-friendly 6.7-liter turbo-diesel system Hi-eSCR with Common Rail refrigeration and fuel injection);
- Absolut CVT (4 models with 185 to 240 hp);
- Impuls CVT (3 models with power from 150 to 180 hp);
- Profi (15 models with power from 116 to 145 hp);
- Expert CVT (highly productive and compact in the 100 hp segment, with S-Control™ CVT gearbox, Stage V engine and 110 hp hydraulic pump)
- Multi;Kompakt (compact tractors from 58 to 114 hp).

In 2019, the engineers presented the concept of the ecological tractor Steyr Konzept, which is based on a modular hybrid electric drive, consisting of an internal combustion engine, a generator and several electric motors which can be operated separately.

Consider also the manufacturer we would like to see in use among our Ukrainian consumers. This is another Austrian producer, whose tractors deserve attention - family company Lindner. Nowadays Lindner offers two lines of tractors - Geotrac and Lintrac. In particular, Geotrac is the range of manoeuvrable tractors with small turning circle (8 m), mainly suitable for forestry, grassland and pasture land. Available in 76, 95, 102, 113, 133 and 144 hp versions, as well as 3 models for municipal works.

More focused on the farming industry is the Lintrac line of 6 models with a capacity of 102, 113 and 136 hp, as well as 3 models for municipal works. One particular highlight is the

Lintrac 110 with the 4-wheel steering and the TracLink Pilot automated steering system. The model is suitable for further modification as an autopilot.

The range can also be extended by the Japanese company Yanmar. The company produces both field tractors and garden and mini-tractors. The latter, in particular, are the most popular outside Japan. Mainly the models of F, FX, YM, RS series. Thus, in 2006, the EG 700 series of tractors presented itself to the world for the first time. In Japan, they were the first to be equipped with the HMT hydrodromechanical transmission. And the company did not stop there. In fact, the engineers began to devote more time to the development of new solutions with automated control.

And in 2018, Yanmar has launched two lines of autonomous tractors, Robot Tractor and Auto Tractor (4 models each with a capacity of 88 to 113 hp). Both lines are able to work precisely and absolutely autonomously according to the specified program using the Smartpilot ICT autonomous driving system. And a real breakthrough! Especially when you consider the demographic situation in Japan and the lack of a working population. Among the well-known developments of Yanmar in the segment of autonomous tractors, there is also a model YT5113A with two operating modes: automatic and linear (where turns are performed manually).

The company's engineers did not miss the current tendency to electrify motors. In 2019, Yanmar was ranked by Market Research Explore as one of the top manufacturers of electric tractors. And among the diesel novelties are the tractors of the YM series: YM 351A and YM 357A with 51 hp and 57 hp respectively. The range was not without innovation. TNV diesel with innovative combustion chamber shape!

Similarly, the desire for agriculture technology industrialization and autonomy grows year after year. This tendency is mostly due to a shortage of trained agricultural laborers and an increase in the amount of unproductive land. Savings in personnel and resources, as well as human resource minimization and speedy analysis, are all advantages. The software facilitates farm management and the execution of numerous field tasks, such as tracking the number of drills used in planting, crop preparation, mechanical removal, fertilizer, and so on. According

to Markets and Markets study, the availability of IoT and GPS technology has a further impact on agriculture automation.

Consider the manufacturers not only of tractors but of all machinery that can be autonomous. Of course, while today a large segment of the agricultural market is dominated by the production of drones for crop monitoring and spraying, more interest is being shown in droneless tractors and platforms. Today, the most famous pilotless tractor, which was tested for nine years is Magnum ACV from Case IH, for which the company received an award at the French international exhibition of agricultural equipment SIMA. Also during the last Agritechnica John Deere demonstrated the concept of an autonomous tractor Joker. Moreover, over 20 companies are working on the creation of prototypes of pilotless machines: robotless tractors - New Holland, Yanmar, Kubota, iTarra, Avroa Robotics; platforms for soil treatment - DOT, Agrosmart L; robots for seeding, fertilizing and crop maintenance - Naio, Continental Automotive; crop harvesting robots - Root AI, Fieldwork Robotics, Agrobot; spraying aircraft - AeroDrone; spraying robots - Swarm Farm Robotics, WM Agri Technics, thermals for autonomy - InfoCom Ltd, Cognitive Technologies, etc. I suggest these companies not only because they are technologically advanced, but also, and no less importantly, because their prices are lower than those of the classic manufacturers. Let's take a closer look at the table

Table 3.2

Examples of tractor's price for 2022 year

Brand	Country	Average price per unit UAH thous
Same	Italy	682,2
Steyr	Austria	2043
Lindner	Austria	2100
Yanmar	Japan	959,5
Kubota	Japan	656,5

Source: made by the author

By analysing the data in this table, we can say with certainty that importing machinery from Japan, Italy, Austria, is more cost-effective than classic firms such as John Deere, etc. The import of these machines is 66% cheaper.

Having looked at these propositions, we propose to determine the efficiency of imports of these products. Import efficiency is the profitability of imports as measured by the ratio of the cost of imported goods sold on the domestic market at domestic prices to the cost of goods at foreign trade prices. [31] Import costs are equal to the sum of the cost of goods, transport and institutional costs. The UAH value of imported goods is called import income [32 p. 792]. The import of goods is considered efficient if the import income exceeds the import costs: - cost calculation and results of import activities in the documents of operational, statistical and accounting records; - cost and result calculation for equating to the same quantitative units of measurement and exclusion of repetitions; - discounting of costs, revenues and results of the organization's import activities; - Equating current period data to the base period data to evaluate the current state of import activities of the business entity and evaluating proposals to improve the situation in the analyzed period [33, p. 248].

First, let us calculate each indicator of import efficiency separately, then let us compile all the data into a table.

Notes: Euro exchange rate as of 26.05.2022- 38; On average, we take into account the purchase of 5 tractors.

Let's start with the formula "Currency Import Efficiency"

$$Eu. I = \frac{\sum CPVi \times Kli}{\sum Price \times Cli}$$

CPVi- price of imported goods on the domestic market ; *cli*- total volume of imported goods;

Price- currency price of imported goods

$$Eu. I = \frac{1288523 * 5}{25000 * 5} = \frac{6442615}{125000} = 51,5$$

We both know that if the currency efficiency ratio exceeds the value of the exchange rate, the foreign trade activity is considered efficient.

Next, I propose to calculate the cost-effectiveness indicator

$$I_{tf.i} = V_{ip.d} \setminus C_i$$

VIP.d - value of imported products on the domestic market; *Ci* – Costs of imported products.

According to agriline.ua, a tractor costs on average 200,000 ; For costs I consider all the conditions behind the contract, brokerage services, mito, and tax.

$$I_{tf.i} = 200000 \setminus 729600 = 2,7$$

The more this indicator outweighs the unit, the more efficient the import activity is for the enterprise.

The next indicator is the economic effect of imports

$$E_{e.i} = V_{ip.d} - C_i = 200000 - 729600 = 1270400$$

It is believed that the greater the value of the indicator, the more the enterprise receives profit, and the import activity can be considered efficient.

The last indicator can be considered the profitability of imports

$$P_i = E_{e.i} \setminus C_i$$

Ee.i. – economic effect of imports; *Ci* – cost of imported products.

$$P_i = 1270400 \setminus 729600 = 1,7$$

Indicates the amount of profit from import sales per UAH 1 cost of procurement

Let's put all this data together in a table

Table 3.3

The effect of import activity of AGRO IMPORT LLC, 2022

Indicator	Formula	Result
-----------	---------	--------

Currency Import Efficiency	$E_{i.1} = \frac{\sum CPV_i \times K_{li}}{\sum Price} \times 51,5$	51,5
Cost-effectiveness indicator	$E_{ef. i} = \frac{V_{ip.d}}{C_i}$	2,7
The economic effect of imports	$E_{e.i.} = B_{i.p.} - C_i$	270400
The profitability of imports	$P_i = \frac{E_{e. i}}{C_i}$	1,7

Source: made by the author

Import efficiency refers to the profitability of imports as measured by the ratio of the cost of imported goods sold on the domestic market at domestic prices to the cost of goods at foreign trade prices. As a result of the study of the effectiveness of our proposal company LLC AGRO IMPORT was noted that the company, buy the goods from the requested foreign suppliers economically viable and profitable. After all, all indicators are very high, which means that we can not only buy high-quality equipment for a good price, but also improve the work of farmers and farms.

Thus, make some consequences.

1. The investigation of AGRO IMPORT LLC's import activity showed a number of organizational and economic issues. The most important are:

- The lack of a FEA department, combined with rising import quantities, affects the effectiveness of foreign trade activities and leads to duplication of functions among the company's heads and managers in the FEA management process;
- A database of current agriculture producers is lacking, reducing the effectiveness of the search for vital products suppliers;
- Ineffective marketing on international markets;
- A defined import plan is lacking.

The following procedures must be implemented in order to eliminate the aforementioned flaws:

- the development of the FEA department, which organized the management structure of foreign trade and economic activities with a clear separation of tasks of managers in the process of foreign trade operations;
- It is also required to activate the marketing service's actions, which include doing a complete research of foreign market characteristics, studying the intersection of prices and offers from other nations, and vibrating the most optimum option for businesses

When small firms enter the external market and execute import operations, they must design import strategies that allow them to profit from the sale of goods on the domestic market or meet the firm's own demands for goods and services. The issue of boosting the efficiency of the firm's import activities should be evaluated holistically, including the identification of the firm's major strategic orientations and an assessment of its capabilities in implementing the reverse import plan.

2. The major strategy for AGRO IMPORT LLC to increase the efficiency of its import activities is to strengthen the commodity structure of imported items by expanding their assortment. As a result, I believe it is in the company's best interests to master the import of autonomous agricultural machinery, such as Yanmar and Kubota. In addition, I recommend that you look into other European tractor manufacturers. After all, you can locate machinery there that is less expensive yet of higher quality.

CONCLUSION

The analysis of AGRO IMPORT LLC has just been carried out. Having analyzed the import activities and financial situation of AGRO IMPORT company, you could see that the company had a difficult time in 2018-2020, but this did not prevent it from developing further and building a base of counter-agents, cooperating with different countries. This type of cooperation includes Germany and the USA. We have also seen that the price of agricultural equipment is also influenced by property values. Importantly, the analysis of the company's financial situation shows that it is able to adapt to all conditions. In Chapter 1, we were also able to see an analysis of import activities, which showed us that it is important not only to expand foreign trade and economic activities, but also to pay attention to the market for the sale of this technology. In other words, look for more farms and sell the technology to them. Geographically, the purchase of imported machinery took place in the east and in the centre of our country.

In Chapter 2 we analysed the world market for both export and import of agricultural machinery. The main thing is that our country is able to develop not only the import market, but also the export market, under the condition of attracting investment to our plants. Also in Chapter 2 we were able to look at how the development of the world market of agricultural machinery and which current trends are gaining a natural popularity now. After analyzing the market of agricultural machinery in Ukraine in the second section, we can see what else the price of machinery may depend on, in particular the price of grain crops. In addition, we have seen how much machinery is imported and exported every year and who are the main exporters. We also looked at the application of HTZ and investments from Finland.

Our task in Chapter 3 was to find the weaknesses of AGRO IMPORT LLC. and to describe the ways to solve them. We can distinguish several main problems of the company, including:

- The absence of the FEA department in conjunction with increasing import volumes affects the efficiency of external economic activities and leads to duplication of functions of the company's managers and executives in the FEA management process;

- Lack of a data base of current agricultural producers, which reduces the effectiveness of the search for suppliers of vital products;
- Ineffective marketing in international markets;
- Lack of a defined import plan.

The way out of these situations was the following:

- Development of the FEA department, which organized the management structure of foreign trade activities with a clear division of tasks between the managers in the process of foreign trade operations;
- Also necessary to intensify the marketing service actions, which include full research of foreign market characteristics, study of the transfer of prices and offers of other countries, and vibruvaniya the most optimal option for the business.

Also way to solve the problem of small range of the company was the following:

- Searching for new contractors, particularly in Europe and Asia.
- Investigation and importation of more modern and autonomous technologies
- Building a regular relationship with potential counter-agents
- Analysis of the prices of new brands of agricultural machinery.

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APPENDIX

Постачальник	Товариство з обмеженою відповідальністю "Агро Імпорт" ЄДРПОУ 37031956, тел. (0512)76-71-65 Р/р UA5138080500000026006294904 в ВАТ "Райффайзен Банк Аваль" (МФО ІПН 370319514035, номер свідоцтва 100312736 Адреса 54001, Микол. обл., м. Миколаїв, ВУЛИЦЯ СПАСЬКА, буд. 75а/1, оф. 104
Одержувач	ФЕРМЕРСЬКЕ ГОСПОДАРСТВО "ТИМОШЕНКА АНДРІЯ ПАВЛОВИЧА" тел.
Платник	той самий
Замовлення	Рахунок-фактура № СФ-0000058 від 21.02.19
Умова продажу:	Безготівковий розрахунок

**Видаткова накладна № РН-0000061
від 27 Лютого 2019 р.**

№	Товар	Од.	Кількість	Ціна без ПДВ	Сума без ПДВ
1	Культиватор польовий "JOHN DEERE	шт	1	259229,17	259229,17
				Разом без ПДВ:	259229,17
				ПДВ:	51845,83
				Всього з ПДВ:	311075,00

Всього на суму:

Триста одинадцять тисяч сімдесят п'ять гривень 00 копійок

ПДВ: 51845.83 грн.

Форма оплати:	Безготівковий розрахунок
Місце складання:	Миколаїв
Від постачальника*	Отримав(ла) директор Нерода Р. С.
	за дов. № від

* Відповідальний за здійснення господарської операції і правильність її оформлення

Постачальник	Товариство з обмеженою відповідальністю "Агро Імпорт" ЄДРПОУ 37031956, тел. (0512)76-71-65 Р/р UA5138080500000026006294904 в ВАТ "Райффайзен Банк Аваль" (МФО ІПН 370319514035, номер свідоцтва 100312736
Одержувач	Адреса 54001, Микол. обл., м. Миколаїв, ВУЛИЦЯ СПАСЬКА, буд. 75а/1, оф. 104 ФЕРМЕРСЬКЕ ГОСПОДАРСТВО "РОСЬ" тел. (050) 255-38-68
Платник	той самий
Замовлення	Рахунок-фактура № СФ-0000001 від 04.01.18
Умова продажу:	Безготівковий розрахунок

**Видаткова накладна № РН-0000001
від 9 Січня 2018 р.**

№	Товар	Од.	Кількість	Ціна без ПДВ	Сума без ПДВ
1	Культиватор польовий JOHN DEERE 980,б/н,	шт	1	280000,00	280000,00
Разом без ПДВ:					280000,00
ПДВ:					56000,00
Всього з ПДВ:					336000,00

Всього на суму:

Триста тридцять шість тисяч гривень 00 копійок

ПДВ: 56000.00 грн.

Форма оплати: Безготівковий розрахунок

Місце складання: Миколаїв

Від постачальника*
директор Нерода Р. С.

Отримав(ла)

за дов.

№

від

* Відповідає за здійснення господарської операції і правильність її оформлення

Постачальник	Товариство з обмеженою відповідальністю "Агро Імпорт" ЄДРПОУ 37031956, тел. (0512)76-71-65 Р/р UA463266100000026009053220456 в Ф-Я ДНІПР.КБ "ПРИВАТБАНК" ІПН 370319514035, номер свідоцтва 100312736
Одержувач	Адреса 54001, Микол. обл., м.Миколаїв, ВУЛИЦЯ СПАСЬКА, буд.75а/1, оф.104 ФЕРМЕРСЬКЕ ГОСПОДАРСТВО "ГЕРМЕС" тел.
Платник	той самий
Замовлення	Рахунок-фактура № СФ-0000225 від 27.04.20
Умова продажу:	Безготівковий розрахунок

**Видаткова накладна № РН-0000234
від 6 Травня 2020 р.**

№	Товар	Од.	Кількість	Ціна без ПДВ	Сума без ПДВ
1	ЖАТКА JOHN DEERE 630 Grain Platform	шт	1	241666,67	241666,67
				Разом без ПДВ:	241666,67
				ПДВ:	48333,33
				Всього з ПДВ:	290000,00

Всього на суму:

Двісті дев'яносто тисяч гривень 00 копійок

ПДВ: 48333.33 грн.

Форма оплати:	Безготівковий розрахунок
Місце складання:	Миколаїв
Від постачальника*	Отримав(ла) директор Нерода Р. С.

* Відповідальний за здійснення господарської операції і правильність її оформлення

50111005

Додаток 2 до Наказового положення (стандарту) бухгалтерського обліку 23 "Суб'єкти фінансової звітності" (розділ 4 розділу 3)

Фінансова звітність мікропідприємства

Table with company information: TOB "АГРО ІМПОРТ", Територія: МІКОЛАЇВСЬКА ОБЛАСТЬ, ЦЕНТРАЛЬНИЙ Р-Н, Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю, Вид економічної діяльності: Неповільноплинна активна торгівля, Середня кількість працівників, осіб: 2, Статус підприємства: г/п, г/п з одним державним власником, Адреса, телефон: 4801 Миколаївська область, ву.Лінійна СІАБСЬКА,б/в,7947,д/ф,184

І. Баланс на 31.12.2020 р.

Balance sheet table for 2020. Columns: Актив, Код рквн, На початок звітного року, На кінець звітного періоду. Rows include: I. Необоротні активи, II. Оборотні активи, III. Поточні зобов'язання, IV. Довгострокові зобов'язання, V. Поточні зобов'язання, VI. Інші зобов'язання.

50111004

Додаток 2 до Наказового положення (стандарту) бухгалтерського обліку 23 "Суб'єкти фінансової звітності" (розділ 4 розділу 3)

Фінансова звітність мікропідприємства

Table with company information: TOB "АГРО ІМПОРТ", Територія: МІКОЛАЇВСЬКА ОБЛАСТЬ, М. МІКОЛАЇВ, ЦЕНТРАЛЬНИЙ Р-Н, Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю, Вид економічної діяльності: Неповільноплинна активна торгівля, Середня кількість працівників, осіб: 2, Статус підприємства: г/п, г/п з одним державним власником, Адреса, телефон: 4801 Миколаївська область, ву.Лінійна СІАБСЬКА,б/в,7947,д/ф,184

І. Баланс на 31.12.2019 р.

Balance sheet table for 2019. Columns: Актив, Код рквн, На початок звітного року, На кінець звітного періоду. Rows include: I. Необоротні активи, II. Оборотні активи, III. Поточні зобов'язання, IV. Довгострокові зобов'язання, V. Поточні зобов'язання, VI. Інші зобов'язання.

50111006

Корпоративний код ЄДРПОУ: 3701956

Додаток 2 до Наказового положення (стандарту) бухгалтерського обліку 23 "Суб'єкти фінансової звітності" (розділ 4 розділу 3)

Фінансова звітність мікропідприємства

Table with company information: TOB "АГРО ІМПОРТ", Територія: МІКОЛАЇВСЬКА ОБЛАСТЬ, М. МІКОЛАЇВ, Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю, Вид економічної діяльності: Неповільноплинна активна торгівля, Середня кількість працівників, осіб: 2, Статус підприємства: г/п, г/п з одним державним власником, Адреса, телефон: 4801 Миколаївська область, ву.Лінійна СІАБСЬКА,б/в,7947,д/ф,184

І. Баланс на 31.12.2021 р.

Balance sheet table for 2021. Columns: Актив, Код рквн, На початок звітного року, На кінець звітного періоду. Rows include: I. Необоротні активи, II. Оборотні активи, III. Поточні зобов'язання, IV. Довгострокові зобов'язання, V. Поточні зобов'язання, VI. Інші зобов'язання.

Додаток 1 до Наказового положення (стандарту) бухгалтерського обліку 23 "Суб'єкти фінансової звітності" (розділ 4 розділу 3)

Фінансовий звіт суб'єкта мікропідприємства

Table with company information: TOB "АГРО ІМПОРТ", Територія: МІКОЛАЇВСЬКА ОБЛАСТЬ, М. МІКОЛАЇВ, ЦЕНТРАЛЬНИЙ Р-Н, Організаційно-правова форма господарювання: Товариство з обмеженою відповідальністю, Вид економічної діяльності: Неповільноплинна активна торгівля, Середня кількість працівників, осіб: 2, Статус підприємства: г/п, г/п з одним державним власником, Адреса, телефон: 4801 Миколаївська область, ву.Лінійна СІАБСЬКА,б/в,7947,д/ф,184

І. Баланс на 31.12.2018 р.

Balance sheet table for 2018. Columns: Актив, Код рквн, На початок звітного року, На кінець звітного періоду. Rows include: I. Необоротні активи, II. Оборотні активи, III. Поточні зобов'язання, IV. Довгострокові зобов'язання, V. Поточні зобов'язання, VI. Інші зобов'язання.

Додаток 1
до Положення (стандарту) бухгалтерського обліку 25
"Фінансовий звіт суб'єкта малого підприємства"

ФІНАНСОВИЙ ЗВІТ
суб'єкта малого підприємства

Підприємство	Горіла АГ "ІМПОРТ"	Дата (рік, місяць, число)	КОДЗН	
Територія	МИКОЛАЙСЬКА ОБЛАСТЬ, М. МИКОЛАЙ, ЦЕНТРАЛЬНИЙ Р-Н	за ЄДРПОУ	2018	1 1
Організаційно-правові форми господарювання	Товариство з обмеженою відповідальністю	за КОАТУУ	4810137200	
Вид економічної діяльності	Неспеціалізована оптова торгівля	за КОІФГ	240	
Середня кількість працівників, осіб	с/с, грн з одним десятковим знаком	за КОЗУ	46,90	
Однієї одиниці виміру:	4001 Миколаїв, м. Миколаїв, вул. Ілліча, С/ПАСЬКА, б/вх. 75/1 оф. 104	за КВЕД	767165	
Адреса, телефон				

І. Баланс на 31.12.2017 р.

Актив	Код ринку	На початок звітного року	Код за ДКУД	
			1801006	На кінець звітного періоду
1	2	3	4	5
I. Необоротні активи				
Незавершені капітальні інвестиції	1005			
Осередки засобів	1010	982,1		816,2
першою вартістю	1011	1271,3		1380,8
зносу	1012	(289,2)		(564,6)
Довгострокові біологічні активи	1020			
Довгострокові фінансові інвестиції	1030			
Інші необоротні активи	1090			
Усього за розділом I	1095	982,1		816,2
II. Оборотні активи				
Зпаси	1100	6733,3		7667,4
у тому числі готової продукції	1103	5375,5		5347,1
Поточні біологічні активи	1110			
Дebиторська заборгованість за продукцією, товарами, роботами, послугами	1125	363,5		690,6
Дebиторська заборгованість за розрахунками з бюджетом	1135	532,2		340,9
у тому числі з податку на прибуток	1136			
Інша поточна деборторська заборгованість	1155			
Поточні фінансові інвестиції	1160			
І ринку та із скінченністю	1165	5,8		327,2
Поточні майбутні активи	1170			
Інші оборотні активи	1190			
Усього за розділом II	1195	7634,5		9026,1
Інші необоротні активи, утримувані для продажу, та групи активів	1200			
Баланс	1300	8616,6		9842,3

