

УДК 636.5

Goncharov V.N., Shevchenko M.N.,
Druznyak O.V., Kuripchenko E.V.
Lugansk National Agrarian University, Lugansk

STATE AND DEVELOPMENT PROSPECTS OF AVICULTURE INDUSTRY

The comparative analysis of meat consumption in the different countries of the world presents in the article. The structure and geography of meat export and meat products and the import of meat and meat products on the Ukrainian market were considered. Poultry production dynamics in Ukraine was analyzed and the main factors constraining the development of the aviculture sector and development priorities on the basis of the results were identified that contributed to improve the efficiency of Ukrainian poultry enterprises.

Keywords: *aviculture, poultry enterprises, import and export of poultry products, constraints on the development of poultry farming, poultry farming development priorities.*

Гончаров В.Н., Шевченко М.Н.,
Друзняк О.В., Курипченко Е.В.
Луганский национальный аграрный университет

СОСТОЯНИЕ И ПЕРСПЕКТИВЫ РАЗВИТИЯ ОТРАСЛИ ПТИЦЕВОДСТВА

В статье проведен сравнительный анализ потребления мяса в разных странах мира, рассмотрена структура и география экспорта мяса и мясопродуктов и импорта мяса и мясопродуктов на украинском рынке, проанализирована динамика производства продукции птицеводства в Украине, определены основные факторы, сдерживающие развитие отрасли птицеводства и на основе полученных результатов выявлены приоритетные направления развития, способствующие повышению эффективности деятельности украинских птицеводческих предприятий.

Ключевые слова: *птицеводство, птицеводческие предприятия, импорт и экспорт птицеводческой продукции, факторы, сдерживающие развитие птицеводства, приоритетные направления развития птицеводства.*

The significance of aviculture development is determined by the fact that it is a branch of the precocious animal, making it possible for a relatively small expenditure of labor, food and money to get a large number of highly nutritious foods – meat and eggs.

In term of a socially oriented economic development strategy are the most important issues related to the preservation, development and enhancement of human capital, which is largely determined by the population health. Health - is the basis of social well-being nation, its social and economic prosperity, the main economic resource and the condition of the labor potential reproduction [7, p.1]. The most important factor affecting the population health is the food quality, which is determined by the energy saturation and complexity of the necessary ingredients. The main need for meat in the human diet due to high protein content, the lack of which can lead to slow physical and mental development, metabolic disorders, reduce the body's ability to fight infections.

Theoretical and methodological basis of research was the knowledge methodology based on the dialectical method, which was founded on a systematic approach, the comprehensiveness and consistency principle in the economic phenomena and processes knowledge. The methodological basis of the research constitutes the fundamental marketing position, economics and social sciences, as well as scientific works of domestic and foreign experts on improving the efficiency of poultry enterprises.

According to the recommendations of the World Health Organization physiologically-based on meat consumption annual rate is considered to be 80 kg per person [8]. Thus in various countries meat consumption differs in structure and in most cases below normal (Table 1).

According to the table 1, the top three meat consumption are the United States, Brazil, the European Union. The meat consumption exceeds the standard value, respectively, to 34,0 kg and 17,6 kg, which is an unfavorable trend, as excessive consumption of meat is dangerous for the human body and causes several diseases in the US and in Brazil. Meat consumption indicator in the EU is correct, that is one of the highest life expectancy to proper nutrition factors and evidence and as a consequence of sturdy Europeans health. In Russia, the average value is only close to the normal, but retained the dominance of the carbohydrate supply model.

The meat consumption indicator in China is lower than the standard, but higher than the minimum required consumption norm. In Ukraine, in 2013–2014 the actual consumption exceeds the minimum norm on 3,6 kg and 3,0 kg.

The optimal situation is when the actual meat consumption per capita during the year consistent with its rational norm (Table 2).

Table 1 – Comparative analysis of meat consumption

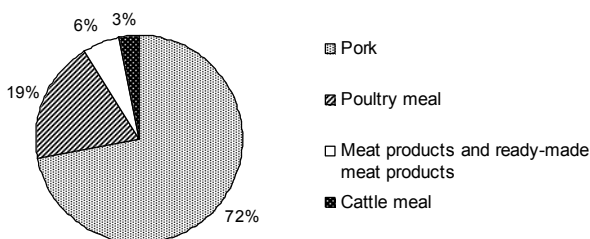
Country	Consumption per person, kg / year								Growth rate, %
	2013 year				2014 year				
	SEC Meat	Pork	SEC Meat	Pork	SEC Meat	Pork	Meat Poultry	Total	
US	35,9	27,6	50,5	114,0	34,3	27,2	51,3	112,8	98,95
Brazil	41,0	14,8	41,8	97,6	41,9	15,0	42,0	98,9	101,33
EU	14,7	40,5	24,3	79,5	14,9	41,2	24,5	80,6	101,38
Russia	17,6	24,6	28,9	71,1	17,4	24,8	30,9	73,1	102,81
China	5,5	40,8	13,9	60,2	5,8	41,3	13,7	60,8	101,00
Ukraine	9,1	21,4	26,1	56,6	8,1	19,3	28,6	56,0	98,94

Table 2 – Analysis of the meat consumption to the Ukrainian population

Years	Consumption rate, kg / year		Actual consumption	Aberration		Indicator sufficiency consumption
	Rational	Minimal		Rational	Minimal	
2005	80,0	53,0	33,9	-46,1	-19,1	0,42
2006	80,0	53,0	42,0	-38	-11	0,53
2007	80,0	53,0	45,7	-34,3	-7,3	0,57
2008	80,0	53,0	50,6	-29,4	-2,4	0,63
2009	80,0	53,0	49,7	-30,3	-3,3	0,62
2010	80,0	53,0	44,9	-28	-8,1	0,56
2011	80,0	53,0	46,9	-28,8	-6,1	0,59
2012	80,0	53,0	48,5	-31,5	-4,5	0,61
2013	80,0	53,0	56,6	-23,4	3,6	0,71
2014	80,0	53,0	56,0	-24	3	0,70

From 2000 to 2005, the consumption of meat and adequacy indicator value was 0,42; this is the largest lag between actual value and rational value during the study period. From 2005 to 2008, noticeable growth rate of 0,21, whereby it was 0,63. The maximum was reached in 2013: it was 0,71.

The meat production volume in the world teeters on the level of 53-54 mln. tons per year. The production per capita in different countries is very different. Since the average production of meat per capita in the world is 33,2 kg per year: in Denmark – 326,9 kg, in Belgium – 144,2 kg in the US – 130 kg in the EU – 53,5 kg in China – 29,4 kg [7, p. 2]. In Ukraine, the meat production per capita is 52 kg, that is, its own production is not covered by the actual consumption, and as a consequence of this phenomenon increases the imports significance (Picture 1).



Picture 1 – Meat and meat products imports in 2014

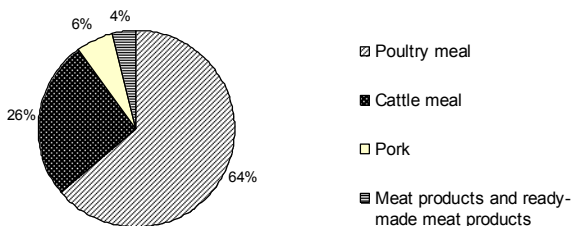
Source: constructed based on the data [6]

In the overall imports structure of meat and meat products in 2014, 72 % took pork, accounting for US \$ 388,1 million. In monetary terms US, 19 % – meat and offal of poultry (101,2 million US dollars.), 6 % – meat products and prepared meat products (33,6 million USD) and 3 % from cattle (15,1 million dollars. USA). In this case the imports geography of meat and meat products is similar to the following structure: 86 % of imports come from Denmark.

Ukrainian population decrease in purchasing power contributed to the fact that the main point of reference when choosing meat products price stands. Meat processing enterprises often buy imported raw materials, which are much cheaper, and thus there is the need to implement their own products on the other countries markets (Picture 2).

Meat exports and poultry edible offal is 64%, which in monetary terms amounts to US \$ 232,100,000. United States, 26 % from the meat of cattle (93,1 million US dollars.), 6 % – pork (20,9 million US dollars.), 4 % – exported meat products and ready-made meat products

(14,6 million. dol. USA). At the same time about 32 % of meat and meat products exported to Georgia, 24 % – Vietnam, 22 % – Russia, 12 % – Azerbaijan, 5 % – Armenia, 3 % – 2 % and Angola - Hong Kong.



Picture 2 – Meat and meat products exports in 2014

Source: constructed based on the data [6]

According to the FAO (Food and Agriculture Organization UN) in the world in 2014 it was produced 310,8 million. Tons of all meat kinds, while on poultry products account for approximately 30 % of total production [6]. This is due to the fact that the poultry industry in most countries of the world comes to the rapid growth stage. In this state of the poultry industry in Europe is very different (Table 3).

Table 3 – Financial ratios of poultry enterprises across Europe

Country	Operating margin, %	Rentability of assets, %	Financial leverage, %
Russian Federation	13,24	39,00	122,86
Finland	12,89	8,00	111,92
Spain	3,53	7,00	58,92
Denmark	3,42	4,00	–
Ukraine	2,97	7,00	184,6
Poland	2,60	9,00	99,36
Italy	1,87	3,00	115,16
Belgium	1,71	3,00	167,76
Germany	1,16	6,00	166,34
Austria	0,87	2,00	154,25
France	0,79	1,00	37,19
United Kingdom	0,47	-1,00	86,25
Hungary	-1,85	-2,00	107,55

Source: [6]

The operating profitability indicator is not only one of the best tools determine the efficacy, but also the ability of the company's management

to make a profit from the activity. In the Russian Federation and Finland in 2013, this figure had the highest values: 13,24 % and 12,89 %, which indicates the vertical integration development of this business, that is, not only poultry enterprises engaged in the production, but also have their own raw material bases and build effective marketing system, part of the agricultural holdings are subsidiaries. The negative operating profitability value of the Hungarian enterprises indicates a loss-making aviculture industry in the country. It is also very low indicator values are typical for the UK, France and Austria: 0,47 %, 0,79 % and 0,87 %.

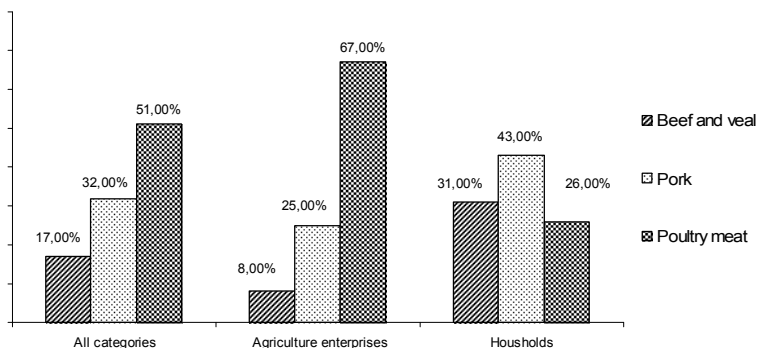
Assets rentability is a measure that reflects the efficiency of their use. Negative the indicator values are typical for Hungary and the UK, which shows that, after taxes payment and interest on loans, poultry enterprises in these countries have no net income, that is, their work unprofitable. In the three leaders on the profitability of poultry enterprises assets value includes the Russian Federation, Poland and Finland, respectively, 39 %, 9 % and 8 %, indicating that the effective cash management on poultry farms and the efficiency of their activities. Ukrainian enterprises high profitability (7 %) is often associated with low book value of their assets, which does not reflect the market value.

There is also a group of the most important indicators of the enterprises financial situation include financial leverage, calculated as the debt ratio and equity. For poultry enterprises in Denmark, the figure cannot be calculated because the borrowed funds are not available. On the one hand self-financing is a welcome phenomenon for the business development in modern conditions, as in this case, to minimize financial risk. But on the other hand, at low interest rates on loans to companies not used the opportunity to influence profits by changing the structure of long-term liabilities. The high value of this indicator in Ukraine, due to the low profitability of this business, which does not allow companies to pay on loans, which largely consisted of before the 2008 crisis.

In the nineties of the last century, the Ukrainian meat industry was in the best crisis state compared to other sectors of the food industry. The livestock sector has lost achieved positions every year, and by 2000 the volume of production decreased almost three times. From 4,4 million tons in 1990 to 1,7 million tons. In 2014, the meat production volume compared to 2000 grew by 94 % and amounted to 3,3 mln. tons [3]. This dramatically changed the structure of production by types: in 1990, the highest share occupied cattle meat production – 46 %, in 2014 the largest part of the poultry meat production – 51 % (Picture 3).

In 2014, 14,6 billion mantas were produced in Ukraine by all categories of farms food Eggs pieces, and in 2015 production decreased by 9%

and amounted to 13,3 bln. pieces. The most negative changes are the reduction of food eggs production during this period in the Donetsk and Lugansk regions, respectively 54,25 % and 91,13 %, with the result that these figures were 745,7 million. Units in 2015 and 61,0 million pieces, respectively. Also, a significant reduction of production volumes in the period 2014–2015, the characteristic of the Kharkiv, Mykolayiv and Khmelnytsky regions, respectively, 20,38 %, 42,12 % and 9,31 %, which in real terms amounts to 183,4 million. Pieces, 165,7 mln. pieces and 143 million. pieces. But, despite this, there are positive changes, as in the period 2014–2015, the food eggs production in Kiev, Kherson and Dnipropetrovsk regions have increased significantly respectively by 10,55 %, 16,45 % and 12,29 %, in the resulting totaled 2303,0 million shares, 1,432,200,000 shares and 922,100,000 shares [2; 4; 5; 9].



Picture 3 – All types structure of meat production in Ukraine in 2014

Source: constructed using data [2; 6]

In managing modern conditions the main priorities of the poultry farming development and raising its efficiency are:

- The sector technological modernization, which includes the poultry farms construction and reconstruction, the necessary technical and technological equipment development of processing plants construction and the eggs and logistics infrastructure development;
- The breeding base development provides for the poultry breeding and genetic centers and reproductive farms creation, breeding and high-tech poultry breeds;
- The network expansion of the poultry products trade firms, especially near large cities, industrial centers and other densely populated areas;

- Providing complete and balanced poultry compound feed, as well as special mixed fodder, modern feed mills construction and functioning reconstruction, increasing the production of plant origin protein feed;
- Assist farmers in acquiring livestock population of young poultry, improving the organization of its cultivation, purchase and products sale;
- The quality and safety systems introduction that comply with international standards of HACCP (Food Safety System) and ISO (International Organization for Standardization), the production schedules development and implementation, integrating systems that cover the whole production cycle;
- The market regulation by means: the national standards development for poultry products, regulations and guidance documents on price regulation; infrastructure specialized wholesale markets for poultry products with the release of land on priority conditions for the trading activities development, reducing the cost of products sales, enhancing the exhibitions and fairs role;
- The creation of low-waste and non-waste technologies, to maximize and comprehensively include the economic turnover virtually all raw materials, which are constantly formed and accumulated in the poultry farms in the production of the main products that will minimize the environmental damage and to create the conditions to generate additional revenue from the sale of a new side products derived from recycled waste;
- Customs and tariff regulation through the use of tariffs, quotas and non-tariff regulation, customs duties reduction on raw materials, protein feed and poultry equipment;
- Measures of organizational and economic character: the conditions creation for the sustainable poultry enterprises functioning, improving market infrastructure poultry products, the innovative directions development in the aviculture industry.

Aviculture industry development is socially conditioned, cost-effective and most promising direction in achieving country food security. In addition, there are many preconditions for the industry development: the demand for poultry products; raw materials availability, particularly corn, one of the main consumers which are the aviculture industry; the presence of well-developed animal feed industry; availability of land for the facility location to meet the requirements to ensure veterinary and sanitary safety; skilled labor availability.

LITERATURE

1. Голомша Н.Є. Сучасні тенденції виробництва, переробки та споживання м'яса в Україні. / Н.Є. Голомша, Н.А. Шелест

// Науковий вісник Національного університету біоресурсів і природокористування України. Сер. : Економіка, аграрний менеджмент, бізнес. – 2013. – Вип. 181(6). – С. 99–107.

2. Государственная служба статистики Украины. Официальный сайт [Электронный ресурс]. – Режим доступа : <http://ukrstst.gov.ua>.

3. Динаміка виробництва продукції птахівництва в Україні з 1990 року і прогнози розвитку галузі до 2020 року [Електронний ресурс]. – Режим доступа: <http://market.avianua.com/?p=48>.

4. Кернасюк Ю. Птахівництво – ефективна сфера агробізнесу / Ю. Кернасюк // Агробізнес сьогодні. – 2015. – №8 (303). – С. 16–18.

5. Маслак О. Тенденції ринку продукції птахівництва / О. Маслак // Агробізнес сьогодні. – 2013. – №24 (271). – С. 12–14.

6. Огляд м'ясопереробної галузі України 2013/2014 [Електронний ресурс]. – Режим доступа: http://www.bakertilly.ua/media/pdf/ВТ_Meat_2013%20.pdf.

7. Павленко О.М. Регулювання імпорту м'яса та м'ясопродуктів в умовах формування євро інтеграційних процесів України автореф. дис. на здобуття наук, ступеня канд. екон. наук: спец. 08.00.03 – «Економіка та управління національним господарством / О.М. Павленко. – К., 2010. – 20 с.

УДК 651. 1

Гринь Ю.В.

Белорусский государственный экономический университет,
Минск, Республика Беларусь

РАЦИОНАЛИЗАЦИЯ УЧЕТА И ОТРАЖЕНИЯ В ОТЧЕТНОСТИ ОТДЕЛЬНЫХ КЛАССИФИКАЦИОННЫХ ГРУПП ОСНОВНЫХ СРЕДСТВ

Автором проведен критический анализ действующих подходов к классификации основных средств организаций, а также предложены рекомендации по учету основных средств, используемых в социальной сфере, отдельно от прочих основных средств (не на счете 01 «Основные средства»).

Ключевые слова: *основные средства, основные средства социальной сферы, классификация, бухгалтерский учет*