

ANALYSIS AND WAYS TO IMPROVE THE USE OF FIXED ASSETS OF THE ENTERPRISE

Анализ и пути улучшения использования основных средств предприятия

The purpose of the article is to analyze the use of fixed assets of the enterprise ZAO Yasnopolyanskoe in order to determine the efficiency of their use based on the analysis of private and general indicators and to propose measures to improve the efficiency of fixed assets.

Fixed assets have a significant weight in the assets of the enterprise and affect profitability and competitiveness. The efficiency of their use depends on: the share of equipment in the cost of fixed assets, initial and current characteristics, condition and degree of use of fixed assets [1, 2].

To analyze the indicators of fixed assets on specific examples, statistical and accounting reports of ZAO Yasnopolyanskoe, Omsk Region, were used.

Table 1. Composition and structure of fixed assets of Yasnopolyanskoye CJSC

Indicator	2020 y.		2021 y.		2022 y.		Absolute change 2022 to 2020 y.	
	thousand rubles	%	thousand rubles	%	thousand rubles	%	thousand rubles	%
Buildings and structures	29 953	12,77	34 003	13,14	34 003	12,08	4050	−0,69
Working animals	456	0,19	692	0,27	968	0,34	512	0,15
Machines and equipment	184 312	78,59	204 708	79,11	231 164	82,13	46 852	3,54
Vehicles	19 794	8,44	19 366	7,48	15 331	5,45	−4463	−2,99
Production and business inventory	11	0,01	11	0,01	11	0,01	0	0,00
Summary	234 526	100,00	258 780	100,00	281 477	100,00	46 951	0,01

The most significant changes were observed in the indicator of draft animals, the cost of which increased. Production and business inventory retained the same value for three years. The cost of vehicles decreased by 4,463 thousand rubles, the cost of buildings and structures increased by 4,050 thousand rubles. Private indicators characterize the level of use of fixed assets. Their analysis showed that the retirement rate and the suitability rate are decreasing, which is a positive indicator; the depreciation rate is stable, and the renewal period has decreased by 1 month.

Table 2. Economic efficiency of fixed assets of JSC Yasnopolyanskoye [1, 3]

Indicator	2020 y.	2021 y.	2022 y.	Absolute change 2022 to 2020 y.
Average annual value of fixed assets, thousand rubles	366 829,1	407 252,8	375 307,83	8478,73
Profitability of fixed assets, %	13,9	6,09	4,94	–8,96
Profit from business activities, thousand rubles	226 478	237 768	218 397	–8081
Return on fixed assets, RUB	0,62	0,58	0,58	–0,04
Capital intensity of fixed assets, RUB	2236,76	2483,25	2182,02	–54,74
Labor productivity, thousand rubles/person	648,28	676,45	621,02	–27,26

Having analyzed the performance indicators of fixed assets for 2020–2022, we can conclude that the profitability of fixed assets has sharply decreased in 2020–2021: A decrease in capital productivity and capital-labor ratio indicates low efficiency of fixed assets, which in turn led to a decrease in profit by 8,081 rubles over 3 years.

Research results. Analysis of the use of the efficiency of fixed assets of the enterprise CJSC Yasnopolyanskoye made it possible to identify problem areas and propose measures to improve them. The efficiency of using fixed assets of the enterprise has decreased, therefore the main activities should be aimed at increasing the volume of manufactured products and the efficiency of using fixed assets. Other possible measures to improve efficiency may include: rationalization of asset use, equipment upgrades, improvement of maintenance processes, personnel training.

References

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