METHODS OF FORMING INTEGRATED FORMATION

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One of the problems of developing domestic agrarian and industrial complex is absence of the mechanism of managing integration processes of agrarian food maintenance. Researches show that the increase of efficiency of agrarian industrial manufacture is probably to provide on the basis of formation of the integrated managing structures various organizational-legal forms which unite agricultural, processing, serving and other subjects.

Character of mutual relations is influenced by specificity of manufacture and other factors, but first of all the basic factor is household economic interests of subjects under which is understood the set of material, financial, economic and organization legal stimulus of each separately taken subject in reception of the general and individual effect in the system formation of formed profit, pricings, social sphere, material stimulations and a payment.

In modern conditions a typical example of the integrated economic formation is share hold stock company in which individual interests of subjects act as object of integration and where the size of individual share is defined proportionally to the received share holding by each subject of household economic relations. According to it redistribution of received profit (dividend) occurs, and character of the others relations is defined according to accepted price politics.

Lacks of the developed system of integration of economic subjects is that the share hold type does not allow to involve in sphere of household economic interests of all functionally dependent participants of the food market owing to specialties organization of financial and economic relations. For example, cases when joint-stock companies do not show sufficient level of profitability are known, and therefore distribution of profit to dividends is not stimulating factor.

Creation by subjects of the food market integrated formation taking into account interests of everyone will allow to provide performance of some functions: a supply with information concerning market condition (the prices, quantity, channels of realization and forms of calculations, demand); the help in making of contracts (sale); insurance; accounting and commutuals; crediting; the help in the storage organization; production transportations; the advertising organizations etc.

Mutual relations of subjects of the integrated formation should be developed on an organizational-legal basis with preservation by the enterprise the status of the juridical person irrespective of forms of ownership. Proceeding from available forms of ownership and managing it is possible to suppose that the enterprises which organized on the basis of prereform enterprises or have kept at a stage of reforming organizational-legal status, have developed structure of a commodity output. Intergraded formations will allow to create system on one product for example, on vegetables, having united agricultural manufacturers and factory on processing of fruit-and-vegetable production or on milk having united with dairy plant.

Thus, the economic precondition of creation of such kind of intergraded formations is the necessity of realization of interests of the enterprises and private persons. The legal precondition is the requirement of preservation of legal independence of the enterprises-subjects of the integrated formation.

The choice of organizational legal forms of agro industrial integration means absolutely certain system of economic relations of partners. The major condition of this choice is the initiative and the interest of manufacturers themselves in formation creation. At on attempt of plantings of this form from above creation process is doomed to a failure.

Participation of each subject in is functional-branch dependence can be characterized by

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means of direct or indirect indicators. The most exact are direct indicators, and indirect characterized the volume of the same function with various degree of approach.

Therefore as the core for definition of a share of every participant the integrated formation most objectively acts the overall output of productions which allows to define a share of every participant of the integrated economic formation through a parameters (volumes, quality, etc.) of an entering production. In our case objectively as the such is the raw materials delivered on process stock. It is the important parameter defining degree of participation in end production formation, and also it quality which can be provided by additional conditions.

The second important direction of economic mutual relations of intergraded formations among themselves are committals for an introduced service, delivered animals, raw materials, materials. Committals are an organizational form of realization of mutual household economic interests. Committals of the enterprises develop under the influence of two factors. On the one hand, on the structure of committals that fact leaves traces that enterprises organize the economic-financial activity in total system of market relations, and with another - integrated disposition of manufacture and realizations of production taking into account household economic relations which mean the definition of synergetic effect.

The synergetic effect from functioning of integrated household structures in the food market will be received at all stages of manufacture of a product and its advancement in system of a product stream which is understood as set of organizational-economic actions functionally connected in the system of agricultural raw materials manufacture of its processing and finishing to the consumer in the form of food production. Thus at a stage of manufacture of agricultural raw materials the effect will be received by the guaranteed sale of production for determined prices that will allow to raise efficiency of agricultural manufactures and profitability of production.

Main principles of formation of household economic relations of subjects of the food market are: - its functional-branch dependence of subjects of the food market; - organizational-economic relations of the integrated type (on the terms of cooperation of household econom-

ic interests); - household economic relations on the basis of the account of synergetic effect (the mechanism of distribution of final effect); - realization of interests (economic, organizational-legal, material, financial, etc.) taking into account influence of each subject of household economic relations on the general result.

Equivalence of an exchange is rather desirable also from the positions of an organization of an industrial-economic activities of the integrated formation on the basis of equivalence of calculations, at which possibilities of redistribution of cost of again made production are eliminated between subjects at the expense of purchase and sale on in advance determined conditions. However it absolutely does not assume obligatory purchase and sale with an immediate reimbursement of delivered production and services. Exchange involves difficult enough committals, on a basis of the right estimation of production and services according to their cost. The integrated character of mutual relations at defined conditions will allow to conduct some committals without taking into account individual expenses for each manufacturer since the enterprise itself will be organized in interests of all participants and the made end production is distributed among the participant enterprises.

We consider, that the system of a primary account of contribution of any one to the total result should be one of the main instruments at the extensive arsenal of household economic relations of integrated formation participants. In our case it is presented by the method of definitions of quantity and quality of raw materials delivered on process stock. The quantity of milk is defined with the account of actual volume of delivered raw materials in physical units corrected on parameters of a qualitative condition that in system of household economic relations is represented in test volume of the production being key parameters for definition of relative density of the subject in the general results of economic cooperation. On the basis of the developed model the new form of organization of committals considering quality of raw materials can be offered. The procurement price develops of the base price and extra charges to it. Extra charges are received for indicators of quality of the milk, exceeding base values. Base price for delivered milk is defined starting with

market average price for low-grade milk. As a result the milk procurement price can significantly exceed the base price at achievement of high quality. According to indicators of quality the price of milk of 1 kg is possible to be consider under the formula:

$$S = (P_b \cdot S_b + P_f \cdot S_f) \cdot K_K / 100\%, \quad (1)$$

where: P_b - the fiber maintenance in milk, %; S_b - the price of dairy fiber, rbl. / kg; P_f - the fat maintenance in milk; S_f - the price of dairy fat, rbl. / kg; K_k - quality factor.

Such system of payment of milk considers interests as the buyer (processor of raw materials), and the supplier. The buyer receives more quality milk, with increase of the fiber maintenance, the exit of production from 1 t of raw materials increases accordingly and quality of made production is increased that make it competitive improves. In turn the supplier receives a payment for the milk, calculated on higher procurement prices depending on quality. By results of the economic period taking into account volume of final production relative density of each economic partner in its reception by the means of the account of volume of sold milk taking into account quality is defined. In practice it is necessary to structure all the profit of the processing enterprise according to relative density of each participant. A basis of structurization is the volume of delivered raw materials taking into account quality, which defined under the formula:

$$V_C = \sum V_i \cdot K_j \qquad (2)$$

where - V_C - total amount of delivered raw materials taking into account quality, kg; ΣV_i - raw materials delivered by i - th participant of integrated formation, kg; K_j - factor of updating taking into account j - th parameters of raw materials.

Relative density of i-th participant of integrated economic formation in total amount of delivered raw materials is defined as its relation taking into account j-th parameters of quality of raw materials to its general volume in %:

$$I_c = \frac{\sum V_i}{V_c} \cdot 100 \qquad (3)$$

Necessity of calculation is defined by the fact that relative density in this case is necessary for definition of relative density of i - th supplier of raw materials in total amount of profit subjected to distribution by results of household activity of the integrated formation for a fiscal year.

Management structure, taking into account the organization with a various organizational-legal status and with an unequal financial condition, is necessary to project as accurately structured household economic formation where the differentiated approach to economic, organizational-legal and economic independence of its participants should be observed. It is necessary for observance of a household economic and organizational-legal subordination between the head (managerial) company and a network of participants of economic formation. At the management organization in the similar organization it is very important to co-ordinate interests of all its participants not to create preparcels for a conflict situation [3]. The circle of the involved participants, whose interests should be observed: the head company; the enterprises of the integrated economic community which will to represent itself as the serving enterprises and the enterprises for raw materials manufacture; The personnel of economic societies-participants in which as a special category it is necessary to allocate the higher personnel (for example, directors, assistants, the main experts).

One of the primary goals which should be solved by managers of head companies, are the establishment of degree (level) of independence of participants of economic formation which is defined at level of realization of household economic interests under the formula:

$$VF_i = BP + P_i, \qquad (4)$$

VFi - volume of financial assets within the limits of the integrated formation taking into account household-economic interests of i-th participant, rbl.; BP - a gain from realization of delivered raw materials taking into account j-th parameter of quality:

$$BP = V_c \cdot S. \qquad (5)$$

Thus it is possible to define volume of profit of each participant of household economic integration by results of a fiscal year.

Economic efficiency of the integrated formations also consists of the fact that real organizational-administrative economic advantages are created. These advantages contain the following: the increasing in scales of activity; higher maneuverability of financial resources (an investment of investments into release new, progressive production and development of the new markets); increase of competitiveness both let

out production, and all subjects of the integrated formations as a whole; work cycle reduction (from reception of raw materials to finished goods manufacture); consolidation of the financial reporting with the purpose of decrease in taxable base; profit redistribution (from profitable branches to unprofitable); decrease in administrative costs at the expense of an exception of duplicating functions in management personals of all subjects integrated structure. As a result all it will positively affect not only on financial condition of the separate enterprises, but also a national economy as a whole, will promote increase of rates of economic growth and improving well-beings of the population.

Increase of level of managing of all integrated links and perfection of mutual relations between them will be a basis of efficiency of agroindustrial integration which occupies the important place in system of the agrofood market supply the main of which condition is maintenance of interests of managing subjects of integration taking into account places and a role of everyone in system of is functional-branch dependence in the food market, and also involving of managing subjects marginal sectors in system of agroindustrial integration.

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