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TÍTULO: Las áreas principales de la regulación estatal de las organizaciones agrícolas.

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RESUMEN: Este artículo tiene como objetivo identificar las principales áreas de uso del apoyo estatal por parte de organizaciones agrícolas a nivel macro y micro. El enfoque principal para el estudio de este problema es revelar las áreas de apoyo estatal para las organizaciones agrícolas a nivel macro y micro. El artículo presenta las áreas de apoyo estatal para las organizaciones agrícolas a nivel macro y micro. También justifica la efectividad de su uso. Los materiales del artículo son de valor práctico para las organizaciones agrícolas y pueden ayudar a determinar medidas para aumentar la efectividad de su apoyo estatal en los niveles macro y micro. También son útiles para que los organismos de gestión de las regiones municipales organicen las actividades del complejo agroindustrial regional.

PALABRAS CLAVES: regulación estatal, apoyo estatal, ayudas estatales, organizaciones agrícolas, agricultura.

TITLE: The main areas of the State Regulation of agricultural organizations.

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ABSTRACT: The article presents the areas of state support for agricultural organizations at the macro and micro levels. It also justifies the effectiveness of its use. The materials in the article are of practical value to agricultural organizations and can help determine measures to increase the effectiveness of their state support at the macro and micro levels. They are also useful for the management bodies of the municipal regions to organize the activities of the regional agroindustrial complex.

KEY WORDS: State regulation, state support, state aid, agricultural organizations, agriculture.

INTRODUCTION.

One can regard the totality of social and economic subjects (the state, regions, industries, enterprises and organizations, households, individuals) as a kind of subjective framework of the national economy, taking into account their vertical interrelations (Kleiner, 2015).

In present-day conditions of development of the country's economy, the role of the state as a fundamentally important factor in achieving economic growth and enhancing social stability in the country grows. Agriculture, in view of the specifics of its functioning and development, requires even more regulation and support from the state. Under the conditions of economic independence of agricultural producers, an effective tool of state regulation of the activities of the agro-industrial complex is state support. It gives an impulse to the development of certain areas of work. At present, state support from the federal and regional budgets extends to the development of small rural entrepreneurship. Measures of state impact are insurance, taxation, crediting, subsidies and compensations for certain types of products, as well as direct subsidization of production and social programs for the development of the agro-industrial complex, acquisition of agricultural machinery and pedigree animals by leasing, marketing and guarantees for the minimal level of purchase prices for agricultural products. In addition, it is necessary to establish information and advisory services for owners of different business patterns. Regulation of the agricultural sector is a complex and multifaceted problem.

In order to ensure sustainable development of agriculture, there is an urgent need to improve the economic mechanism. Based on the laws and principles of the market economy, it could eliminate the existing problems of the agro-industrial complex. It is necessary to apply all forms of state regulation and support (subsidies for livestock breeding, elite seed production, partial reimbursement of interest rates on loans, partial compensation for the cost of acquiring chemical and diesel fuel, human capacity, pricing, etc.), for all business patterns equally (Bespakhotny, 2005).

The methods of state regulation of agriculture are ways and approaches used in the process of regulatory activity by legislative and executive authorities to solve problems in the field of agricultural production towards achieving certain results.

State support is an integral part of the system of state regulation of all branches of the agro-industrial complex. At present, the urgency of providing state support to agricultural producers is very significant. In present-day economic conditions, the guarantee of sustainable development of agricultural organizations is its optimal financial security. In this regard, effective work of agriculture is possible only with active state support at the federal, regional and local levels.

DEVELOPMENT.

Materials and methods.

The need for government support for the agrarian sector in Russia is higher than in developed countries. This is due to natural and climatic, material and technical, economic and historical conditions. The Russian Federation has a very low level of infrastructure development in rural areas. There are lack of roads, low gasification and provision of communication systems, and water supply problems. Rural areas is hopelessly way behind the cities in terms of facilities, the availability of housing, schools, hospitals, and other objects of domestic and social services for the rural population. At present, Russia's agricultural production stems largely from the intensive exploitation of agricultural and rural workers and low wages. The consequences of this are the degradation of rural areas, the extinction of elderly people, who make up the majority of the rural population, the migration of the most able-bodied and qualified part of it. For these reasons, the supply of work force for agricultural production is extremely low. This is not only a significant brake on the implementation of scientific and technological progress, but also on the development of the industry (Shustova, 2011). State support is an important instrument. A feature of the activities of agricultural organizations is that virtually each one of them needs some form of support from budgets of all levels. State support for the agro-industrial complex in the Russian Federation is part of State Program for the Development of Agriculture and Regulation of Markets of Agricultural Products, Raw Materials and Foodstuffs for 2013-2020. Government Decree No. 717 dated 14.07.2012 approved this program.

Within the framework of the State Program, agricultural organizations receive state support in the form of subsidies from the federal budget to the budgets of the member states of the Russian Federation. There are following areas: livestock breeding support, purchase of chemicals, reindeer breeding and horse herding support, sheep breeding, crop and perennial plantations insurance, partial reimbursement of interest rates on loans, development of crop production, including elite seed production, and the implementation of economically significant regional programs for the member states of the Russian Federation (Decree of the Government of the Russian Federation, 2012).

The concept of state aid in Russian legislation does not differ from its interpretation in international practice:

1) according to Regulation 13/2000 of the Russian accounting legislation, state aid means the increase of economic benefits for a certain organization after it receives new assets (money resources, other property) (Order of the Ministry of Finance of the Russian Federation, 2000);

2) according to international practice and IAS 20 "Accounting for Government Grants and Disclosure of State Assistance", state aid is the state's actions aimed at providing specific economic benefits to organizations meeting certain criteria (Order of the Ministry of Finance of the Russian Federation, 2012).

The study of approaches to the definition of the concept of "state support of agriculture", proposed by various scientists, allows us to note the similarity in the judgments of the authors (Table 1).

Table 1 – Comparative analysis of definitions of the concept of "state support of agriculture".

Author	Definition	Note
Ovsyanko, (2013).	"...it is financial, economic, managerial, informational, organizational and legal measures aimed at the stable and efficient functioning of the agro-industrial complex".	These are only measures of the impact of state support and their aims.
Vasilyeva, (2011).	"...this is a combination of different tools and instruments of financing from the state budget".	Narrow definition that requires add-ons.
Tyu & Shavsha (2014).	"...is a set of measures aimed at providing all-round assistance to agriculture through the transfer of budget funds directly to agricultural producers (direct subsidies, certain compensations, procurement interventions), and by financing various measures to develop rural infrastructure, train staff, create additional employment, etc."	In his definition, author focuses on the means of state support. In general, the definition is concise and does not require add-ons.
Danilchenko, (2014).	"...is a secured in legislation complex mechanism that includes measures to influence the incomes of agricultural producers, the structure and size of agricultural production, the agro-food market, and the social infrastructure of rural areas by allocating budget funds of different levels".	Formulating the concept of "state support", the author proceeds from the diversity of secured in legislation forms of state support.
Kostennikov, (2010).	"...it is measures aimed at the development of a particular industry and / or the economy as a whole. They do not imply an increase in the economic benefit for an individual enterprise and establish conditions that are equal for all recipients".	This definition suits to describe state support in all sectors of the economy.
Edvin & Deyvid, (1994).	"...it is a system of state-run legislative, executive and supervisory measures aimed at achieving the set goals. Also, it is the process of the state's influence on the economic life of society and the social processes associated with it. It allows to realize the state's economic and social policy based on a certain doctrine".	This definition is of general nature. It does not link goals and activities carried out by state bodies. Therefore, it requires certain add-ons.

Pryntsev, (2015).	"...it is a more general concept and includes various ways of influencing the development of both agro-industrial production and society as a whole. In the most general terms, state support includes such components as administrative influence and restrictive measures".	There are only the types of impact of state support.
Khakimov, (2015).	"A system that provides for the competitive organization of state support for priority areas for the development of the industry and rural areas on the basis of interaction between scientific and educational institutions, state, municipal authorities and economic entities. The goal is to preserve the rural way of life, to implement infrastructure projects and produce the required agricultural products of specified quality according to predetermined and agreed production plan. It is necessary to secure the income of each agricultural producer at the level of extended, innovative reproduction".	A complex definition, which follows from the author's views on state support for agriculture.

These authors determine the state support mainly on the basis of the variety of forms of state support secured in legislation. While it should be viewed as a system of measures aimed at developing the industry and rural areas on the basis of interaction between federal, regional authorities and economic entities. The goal is to preserve the rural way of life, to implement infrastructure projects and produce the required agricultural products of specified quality according to predetermined and agreed production plan. It is necessary to ensure the effectiveness of its use and profitability for each agricultural producer.

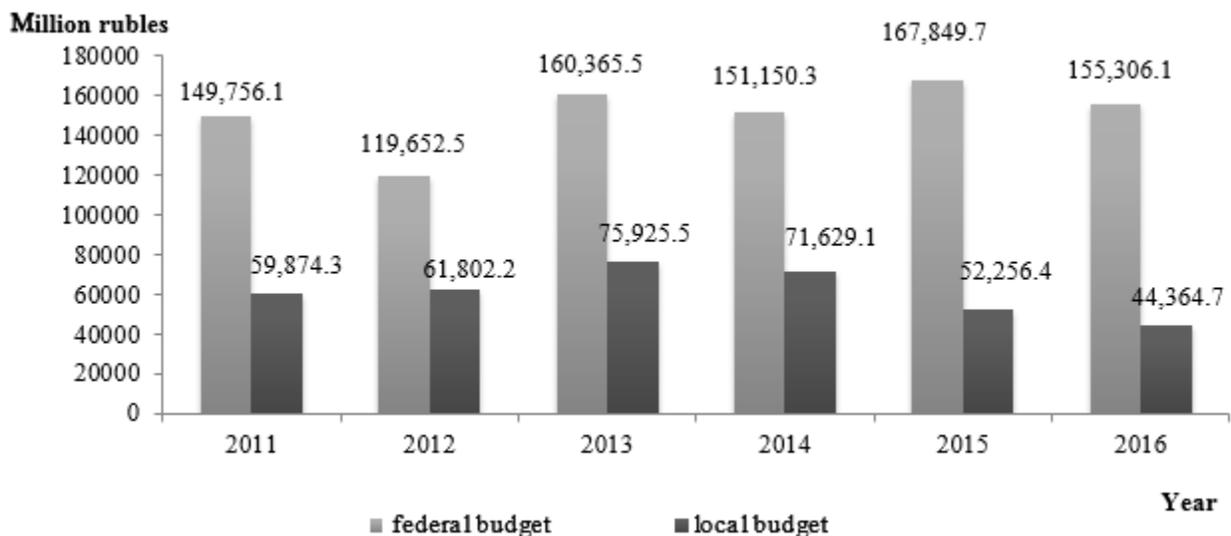
In the specified definition, instead of the word "agriculture", one can use "agro-industrial production", "the agricultural sector", "agricultural producers". The phrase "system of measures" implies that state support impacts all spheres of agricultural activity in three ways. They are: economic, administrative and legislative. State support is aimed at the development of the agriculture and rural areas. The state supports agriculture both at the federal and regional levels on the basis of interaction with business

entities. The goal is to preserve the rural way of life, to implement infrastructure projects and produce the required agricultural products of specified quality. State support uses predetermined and agreed production plan. Correctly used in production state support will ensure the effectiveness of its use and profitability for each agricultural producer.

By virtue of its specifics, agriculture is one of the few industries with increased state regulation, both in developed and in developing countries. At the same time, state support of the agrarian sector is one of the priority areas of the economic policy of any country.

The state supports agricultural organizations of the Russian Federation through the provision of funds from the federal and local budgets (Figure 1).

Figure 1 – The amount of financing and allocation of funds for state support of agricultural organizations in the Russian Federation, million rubles.



The amount of funding for the state support of agricultural organizations in the Russian Federation changes every year. At the same time, there is a tendency to reduce the allocated funds in both federal and local budgets.

The Nizhny Novgorod region is one of the most economically developed regions in the Russian Federation. Although the region does not have significant raw material resources, the region's

economy is developing steadily. The share of the Nizhny Novgorod region in the formation of the cumulative gross regional product in the regions of the Russian Federation is 1.7%. The Nizhny Novgorod region has a significant potential for the development of the agro-industrial complex, as:

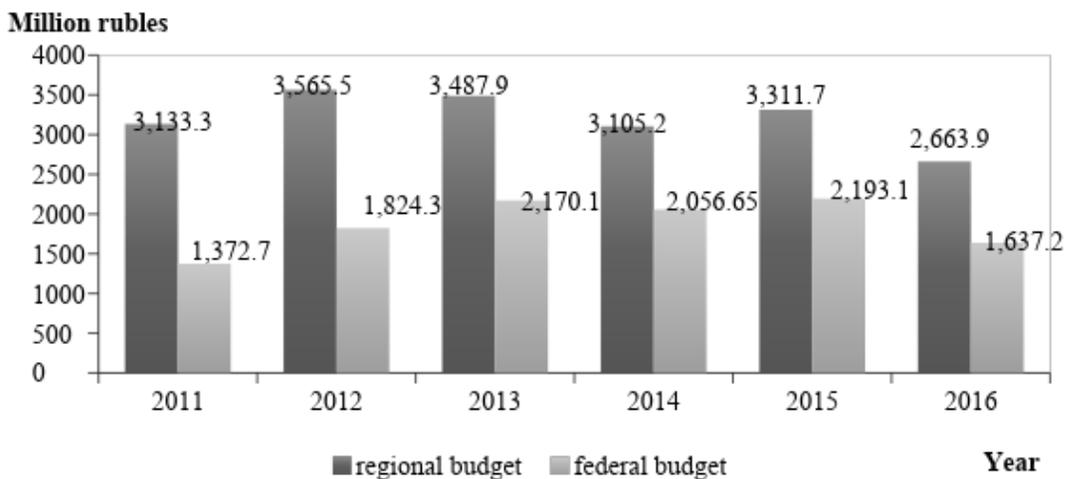
1) it has reasonably favorable natural and agro-climatic conditions characterized by a moderate type of climate, flat relief, relatively fertile soils and sufficient moisture. All this makes it possible to develop a number of branches of the agro-industrial complex;

2) the population of a number of administrative districts, especially in the forest-steppe Right Bank, has a rich agricultural experience and works mainly in the agrarian sector of the economy;

3) agriculture and the food industry are among the oldest and most widely spread branches of the economy of the Nizhny Novgorod region.

The state supports agricultural organizations in the Nizhny Novgorod region the same way as in the Russian Federation as a whole - through the provision of funds from the federal and local budgets (Figure 2) (Rincon-Flores et al, 2018).

Figure 2 – The amount of financing and allocation of funds for the state support of agricultural organizations in the Nizhny Novgorod region, million rubles.



Just like in the Russian Federation, in the Nizhny Novgorod region, there is a similar trend to reduce the amount of state support to agricultural organizations at the regional and federal levels.

The main areas of financing of agricultural organizations are funds allocated from the federal and regional budgets. Federal programs include the main components: granting subsidies to recover part of the costs of paying interest on loans received from Russian credit institutions and loans received from agricultural consumer credit cooperatives; subsidies to support agricultural producers; subsidies for partial reimbursement of the costs of agricultural producers per 1 kilogram of milk sold and (or) shipped for their own processing; providing independent support to agricultural producers in the field of crop production; partial compensation of the costs of agricultural producers for payments of insurance premiums under agricultural insurance contracts; partial reimbursement of the direct cost of creating and modernizing the objects of the agro-industrial complex (Decree of the Government of the Russian Federation, 2012; Shokurova, 2016).

The federal government determines the goals of these activities: increasing the competitiveness of Russian agricultural products in the domestic and foreign markets on the basis of innovative development of the agro-industrial complex; optimizing its institutional structure; creating favorable environment for business development; enhancing the investment attractiveness of the industry; ensuring financial stability of the producers of the agro-industrial complex; reproduction and increasing the effectiveness of use of land and other natural resources in agriculture; ecologization of production; sustainable development of rural areas; ensuring the country's food independence by the parameters set by the Doctrine of Food Security of the Russian Federation (Decree of the Government of the Russian Federation, 2012; Shokurova, 2016).

To achieve the goals, the state sets the tasks. They differ depending on the region, but not significantly. They are: stimulating the growth of production of the main types of agricultural products; creation of conditions for preservation and restoration of soil fertility; development of land reclamation; improving the effectiveness of regulation of domestic and foreign markets for agricultural products, raw materials and food; support of small business patterns; technical and

technological modernization; stimulation of investment activity and innovative development of the agro-industrial complex; growth of profitability of agricultural producers; creation of organizational and economic conditions for expanded reproduction; improvement of the information support system in the sphere of agro-industrial complex; scientific support for the implementation of measures for the development of agro-industrial production and regulation of markets for agricultural products, raw materials and food; improvement of management in the agro-industrial complex; boosting employment, level and quality of life of the rural population.

To implement the federal part of the program, the state allocates funds primarily from the federal budget. The total budget allocated for the development of the Region's agriculture in 2016 was 2,977,365. Of them, federal funds amounted to 2,207,666, and only 769,699 were from the regional budget. This testifies the high subsidization of the agricultural budget of the Region (Shokurova, 2016).

Regional components of the program in Nizhny Novgorod Region include: subsidies for the creation and modernization of livestock, pig and poultry complexes (farms); subsidies for the development of beef farming; subsidies for the partial reimbursement of the cost of production and sale of milk by citizens with personal subsidiary plots; partial reimbursement of the cost of purchasing machines and equipment for the construction and modernization of seed plants, lines for the production of high-quality seeds, primary processing of grain and grain storage facilities (Decree of the Government of the Nizhny Novgorod Region, 2014; Shokurova, 2016).

Table 2 shows the main areas of financing of agricultural organizations in the Nizhny Novgorod region from the federal and regional budgets in 2016.

Table 2 - The main areas of financing of agricultural organizations in the Nizhny Novgorod region from the federal and regional budgets in 2016.

No.	Main areas of financing	Federal budget, thousand rubles	%	Regional budget, thousand rubles	%
1	Partial reimbursement of the interest rate on short-term and investment loans for crop production.	165,077.7	10.1	520,268,406.0	19.5
2	Partial reimbursement of the interest rate on short-term and investment loans for livestock breeding.	182,803.2	11.1	730,327,681.0	27.4
3	Partial reimbursement of the interest rate on short-term and investment loans for the development of dairy breeding.	182,552.7	11.1	-	-
4	Partial reimbursement of the interest rate on short-term loans for the processing of crop and livestock products.	42,943.4	2.6	-	-
5	Partial reimbursement of the interest rate on investment loans for construction and reconstruction of beef farming facilities.	13,513.3	0.8	-	-
6	Support for livestock breeding	2,713.90	0.1	-	-
7	Support for breeding dairy cattle	65,456.6	3.9	-	-
8	Support for breeding beef cattle	472.8	0.1	-	-
9	Partial reimbursement of the purchase cost of elite seeds	16,318.7	0.9	-	-
10	Providing independent support to agricultural producers	315,793	19.2	-	-
11	Subsidies to support economically significant regional programs and other areas	649,648.1	38.6	85,081,875.0	3.1
12	Subsidies and subventions for reimbursement of the interest rate on loans	-	-	494,614,056.0	18.5
13	Capital investments	-	-	226,472,000.0	8.5
14	Total financing:	1,637,293.4	100	2,663,901,215.0	100

The main area of financing of the Nizhny Novgorod Region from the federal budget in 2016 is subsidies to support economically significant regional programs and other areas. This is 38.6% of the total amount of funds or 649,648.1 thousand rubles. The main area of financing from the local budget is partial reimbursement of the interest rate on short-term and investment loans for livestock breeding. In 2016, this amounted to 730,327,681 thousand rubles or 27.4% of the total financing from the budget of the Nizhny Novgorod region.

Results.

Scientific publications consider various methodological approaches to determining the effectiveness of the use of government subsidies. In most studies, the assessment of the economic effectiveness of agricultural support only determined the estimated effectiveness of the individual types of state support or the total amount of support received by agriculture from the budget.

At present, the All-Russian Scientific Research Institute of Economics, Labor and Management in Agriculture has a methodology for assessing the effectiveness of the use of budgetary funds in agriculture. It allows to assess the effectiveness of the aggregate direct support to agricultural organizations from the federal and regional budgets on the basis of the ratio of the support amount and its financial result. The state should not simply allocate budgetary funds, but also monitor their effectiveness. This will make it possible to determine the effectiveness of measures applied by the state. If these measures justify themselves, the state can continue, improve or abandon them altogether. It will also raise the responsibility of the budget distributors and recipients (agricultural producers) of public funds (Novosyolova & Yefremov, 2015).

Table 3 presents the evaluation of the effectiveness of budget financing of agricultural organizations in the Nizhny Novgorod Region.

Table 3 - Analysis of the effectiveness of budget financing of agricultural organizations in the Nizhny Novgorod region.

Index	2011	2012	2013	2014	2015	2016	Rate of change, 2016 as percentage of 2012
The amount of state support for the agro-industrial complex, million rubles.	4.51	5.39	5.65	5.16	5.50	4.30	95.34
Gross agricultural output, billion rubles.	36.1	51.6	47.9	52.9	54.7	74.50	206.37
The cost of production of the gross output, billion rubles.	33.5	47.1	41.2	48.7	48.1	59.2	176.71
The financial result of the support, billion rubles.	4.86	5.91	6.56	5.60	6.25	5.41	111.31
Support effectiveness.	1.07	1.09	1.16	1.08	1.13	1.25	116.82

The effectiveness of the state support for agriculture in the Nizhny Novgorod Region increased by 0.18 or 16.82%. In general, in 6 years, the amount of state support decreased by 4.7%. During the analyzed period, gross output increased 2 times. The cost of production of the gross output also increased by 76.71%. Analysis of the situation in the agro-industrial complex of the Nizhny Novgorod Region shows that at present, agriculture uses state support with low effectiveness. The current state support measures are not so effective and successful at the moment. This is due to the fact that the level of support is not related to the effectiveness of economic activities of organizations that receive budgetary assistance.

The system of state support for the agro-industrial complex of the region should encourage the most effective production and ensure stable returns to agricultural producers, for sustainable economic activities and extended reproduction. Therefore, it is necessary to seek ways to improve budgetary financing to support agricultural organizations and commodity producers.

There is a Bolshemurashkinskiy district in the central part of the Nizhny Novgorod Region. The agricultural enterprises of the district have mixed livestock-and-crop specialization. 10 farms produce agricultural products in the area. In livestock breeding, the main area is the production of milk, in crop production - the production of grain.

There is a municipal program "Development of the Agro-industrial Complex of the Bolshemurashkinskiy Municipal District of the Nizhny Novgorod Region". Its purpose is to develop the production and financial activities of agricultural organizations and to ensure the creation of conditions for the implementation of the municipal program. According to the subprograms of the program "Development of Agriculture of the Bolshemurashkinskiy Municipal District of the Nizhny Novgorod Region" until 2020 and "Ensuring the Implementation of the Municipal Program", various factors will influence the dynamics of the development of the region's agriculture. On the one hand, the measures to improve the sustainability of agriculture taken in recent years will have an impact. On the other hand, difficult macroeconomic situation may continue due to the consequences of the crisis. This increases the likelihood of risks for the sustainable and dynamic development of the region's agriculture (Resolution of the administration of the Bolshemurashkinskiy district of the Nizhny Novgorod Region, 2014).

Выделенные объемы бюджетных ассигнований программы за счет средств районного бюджета к 2020 году увеличатся до 24009,4 тыс. руб., а за 6-ти летний период составят 143150,9 тыс. руб. (табл. 4)

Таблица 4 – Объем бюджетных ассигнований программы за счет средств районного бюджета, тыс. руб.

The allocated amounts of district budgetary appropriations of the program will increase to 24,009.4 thousand rubles by 2020. They will make 143,150.9 thousand rubles over a period of 6 years. (Table 4)

Table 4 - The amount of budgetary appropriations of the program from the funds of the district budget, thousand rubles.

The name of the program.	2015	2016	2017	2018	2019	2020	Total
"Development of the Agro-industrial Complex of the Bolshemurashkiyskiy Municipal District of the Nizhny Novgorod Region"	23,412.5	23,700.8	24,009.4	24,009.4	24,009.4	24,009.4	143,150.9

The total amount of these appropriations goes to 2 subprograms. The Program is to be implemented over the period from 2015 to 2020 in one stage. Total program amounts and sources of funding will expand over a 6-year period, also if broken down by source (Table 5).

Table 5 – Total program amounts and sources of funding, also broken down by source and by year, thousand rubles.

Показатели	2015	2016	2017	2018	2019	2020	Total
Program, total	32,535.1	32,139.4	35,702.3	35,702.3	35,702.3	35,702.3	207,483.7
District budget	23,412.5	23,700.8	24,009.4	24,009.4	24,009.4	24,009.4	143,150.9
Federal budget	9,122.6	8,438.6	11,692.9	11,692.9	11,692.9	11,692.9	64,332.8

There are the following significant trends in the forecast period:

- Creation of conditions for increasing the production of agricultural products;
- Accelerating the updating of the technical base of agricultural production (Resolution of the administration of the Bolshemurashkiyskiy district of the Nizhny Novgorod Region, 2014).

Currently, the main problems of agricultural development in the region are:

- Inadequate income of agricultural producers for technical and technological modernization of production;
- High degree of depreciation of the material and technical base of agricultural organizations;

- Inadequate supply of qualified specialists and low level of wages. As a result, work becomes less prestigious and the number of workers in agriculture decreases. Currently, the number of agricultural workers in the district is almost half as much as three years ago;
- Lack of guaranteed markets for agricultural products and low prices for agricultural products;
- The disparity of prices for industrial and agricultural products. It leads to a shortage of working capital and a decrease in the profitability of agricultural products (Yukhlina & Mitina, 2017).

Discussions.

Despite the problems of the development of the district's agriculture, state support helps with its funds. In 2016, agricultural organizations and peasant farms of the Bolshemurashkinskiy district, totaling 7 farms, received state support from the federal and local budgets. Table 6 presents the receipt of state support for agricultural organizations in the Bolshemurashkinskiy district in more detail.

Table 6 - State support for agricultural organizations of Bolshemurashkinskiy district, thousand rubles.

Type of support	ZAO Iskra	SPK Kolos	OAO Suvorovskoye	OOO PZ Bolshemurashkinskiy	OOO PSKH Nadezhda	OOO Medvezhya Polyana	KFK IP Kozhevnikov M. K.	Total, rubles.
State support of programs and activities for the development of crop production, including:	152	539	991	4,549	1,008	-	375	7,614
Subsidies to support the elite seed production.	-	-	129	408	192	-	-	729
Subsidies to co-finance the expenditure obligations of the member states of the Russian Federation to give independent support to agricultural producers in the field of crop production.	152	539	862	4,141	816	-	375	6,885

State support for programs and activities to develop livestock breeding, including:	-	-	-	23,610	1,225	-	-	24,835
Subsidies to support the breeding dairy cattle.	-	-	-	3,658	526	-	-	4,184
Subsidies to support the economically significant regional agricultural development programs of the member states of the Russian Federation.	-	-	-	13,454	-	-	-	13,454
Subsidies to co-finance the expenditure obligations of the member states of the Russian Federation related to the partial reimbursement of the costs of agricultural producers per 1 liter (kg) of sold marketable milk.	-	-	-	6,291	699	-	-	6,990
Other subsidies to support livestock breeding.	-	-	-	207	-	-	-	207
Subsidies to co-finance the expenditure obligations of the member states of the Russian Federation related to the partial reimbursement of the interest rate on investment loans for the development and processing, as well as development of infrastructure and logistics support for the product markets.	-	-	-	3,391	-	-	-	3,391

including: crop production.	-	-	-	1,860	-	-	-	1,860
dairy breeding.	-	-	-	1,531	-	-	-	1,531
Subsidies to co-finance the expenditure obligations of the member states of the Russian Federation related to the partial reimbursement of the interest rate on short- term loans for the development, processing and sale of products.	-	-	-	1,337	-	125	-	1,462
including: crop production.	-	-	-	-	-	125	-	125
Non-program investments in fixed assets.	-	-	-	1,021	-	-	-	1,021
Other subsidies.	-	6	-	342	7	298	25	678
Total state support.	152	545	991	34,250	2,240	422	400	39,000

In 2016, the state support of Bolshemurashkinskiy district amounted to 39,000 thousand rubles. Of them, OOO PZ «Bolshemurashkinskiy» received 34,250 thousand rubles. The most financed program is the state support for programs and activities for livestock breeding development. In 2016, it received 24,835 thousand rubles.

Table 7 presents a comparative description of the state support for agricultural organizations in the Bolshemurashkinskiy district.

Table 7 - Comparative data of the state support for agricultural organizations of the Bolshemurashkinskiy district in 2016.

No.	Name of the company	State support, thousand rubles	% of district total
1	ZAO «Iskra»	152	0.4
2	SPK "Kolos"	545	1.4
3	OAO "Suvorovskoye"	991	2.5
4	OOO PZ "Bolshemurashkinskiy"	34,250	87.7
5	OOO PSKH "Nadezhda"	2,240	5.7
6	OOO "Medvezhya Polyana"	422	1.1
7	KFK IP Kozhevnikov M. K.	400	1.2
	District total	39,000	100

OOO PZ "Bolshemurashkinskiy" has the largest share of state support in the district. It is 87.7% with the funds amount of 34,250 thousand rubles. ZAO "Iskra" has the smallest share: 0.4% with the funds amount of 152 thousand rubles.

Thus, the allocated state support to agricultural organizations has a certain effect and contributes to the preservation of the productive and infrastructural potential of both Russia and the Region. In 2016, financing in the Russian Federation amounted to 201,670.8 million rubles, financing in the Nizhny Novgorod Region amounted to 4,301.1 million rubles, and Bolshemurashkinskiy district received 39,000 thousand rubles of state support. At the same time, the proposed amounts and areas of state support for agricultural organizations are clearly not enough.

CONCLUSIONS.

Based on the study conducted during the research work, one can conclude the following:

1. State support for agricultural organizations and effective use of the received funds is another opportunity for agricultural organizations to stabilize their activities and improve the economic situation.
2. The allocated state support to agricultural organizations has a certain effect and contributes to the preservation of the productive and infrastructural potential of both Russia and the Region.
3. The state supports agricultural organizations out of the funds of both federal and member states budgets.
4. Analysis of the effectiveness of state support showed that the agricultural organizations of the Nizhny Novgorod Region use budget financing with low effectiveness. Thus, measures are necessary to improve the effectiveness of budget expenditures and restructure the agro-industrial sector.

It is expedient to single out the following areas of perfection of budgetary financing of the agricultural organizations:

1. Modification of the budget planning system;
2. Encouraging the most effective production of agricultural organizations;
3. Reduction of unemployment in the agricultural sector;
4. Gradual abolition of the limit principle of subsidies distribution;
5. Changing subsidy programs;
6. The introduction of elements of advancing subsidies based on the results of the last reporting year to replenish the circulating assets of farms for seasonal work and things.

Realization of the presented areas will help to increase the economic effectiveness of the state support.

In turn, it helps to increase the effectiveness of functioning and development of the country's agriculture.

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