

эффективности использования основных ресурсов хозяйствующих субъектов, применения бюджетирования, проведения глубокого финансового анализа при одновременном определении сильных и слабых сторон а также возможностей и угроз хозяйствующего субъекта для принятия взвешенных решений направленных на развитие предприятия.

Ключевые слова: прибыль, управление, эффективность, управление прибылью, бюджетирование, финансовый анализ, SWOT-анализ.

Koshkalda I.V. Profit Management at Agricultural Enterprises

The context of management has been generalized and factors, which inseparably influence on profit and choice of profit system management, have been determined. The types of profit depend on types of accounting have been investigated. The complex of actions, which based on the analysis of economic efficiency of resources use, budgeting, deep financial analysis with simultaneous determination of strong, and weak sides, possibilities and threats of risks for economic adgents, has been proposed for most rational decisions with the aim of more effective agricultural enterprises profit management and enterprise development.

Keywords: profit, management, efficiency, profit management, budgeting, financial analysis, SWOT-analysis.

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BIOFUEL USAGE PROMOTION IN THE EUROPEAN UNION: EXPERIENCE FOR UKRAINE

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The statement of the problem. The biofuels production and its relation with the energy security within the global economy and within the economy of Ukraine are in the spotlight of many researchers. The structure of energy resources that exists in Ukraine currently is threatening for the energy and national security. Only 53 % of energy consumption needs are provided by from national sources; whilst Ukraine has to import 75 % of the required volume of natural gas and 85 % crude oil and petroleum products. In such circumstances, the search for alternative sources of

energy supply of the country is of particular importance and relevance.

The analysis of recent researches and publications In Ukraine, Antonjuk P.A. [5], Boltyanska N.I. [6], Golub G.A. [7], Goncharuk T.V. [8], Kolyadenko S.V. [14], Skoruk O.P. [19], Sokhatska A.M. [20] and many other have devoted their scientific researches to the problem of the biofuels market development.

In Polish literature problems of bio-fuel sector in Poland devoted to research of A. Kupczyk, E. Klimiuk, A. Szeptycki, A. Roshkovski and others.

The problems of increasing the efficiency of the use of alternative fuels, including fuels of vegetable origin, examined the scientists, including Dubrovin A.V. [9], Cherevko G. [21], T.K. Dobek, G. Klosowski and others.

G.M. Kaletnik [10-12] and Mesel-Veseljak V.J. [15-17] highlighted the main stages of formation and development prospects of the scope of the biofuels market; he made a significant contribution to the investigation of this problem. In Polish literature significant contribution to the state of knowledge about the market for biofuels made A. Kupczyk [1-4]. However, despite the significant number of publications on this issue, the acuity of the polemics is not reduced. In addition, the need to continue the search for alternative energy sources makes it necessary to study further this topic.

The formulation of the articles purposes. The choosing of the theme and the purpose of this study has been caused by the relevance of the tasks set, and the need for further research to determine the first steps to develop the comprehensive and incentive program of the biofuels market development which will make it impossible to further degradation of agricultural landscapes and soils in Ukraine. The purpose of this article is to study trends in the development of the biofuels market in Ukraine, as well as the definition of state regulation of the production of biofuels in the volume that is safe for the food situation in the country.

The presentation of the basic material of the research. It is known that the main types of biofuels are ethanol and biodiesel. Their production in the world is constantly increasing. According to the International Energy Agency estimates the production of biofuels in the world will continue to increase annually by about 7 %. Ethanol is used in vehicles in admixture with gasoline.

In the US today, 20 % of the implemented gasoline have an admixture of ethanol. United States and Brazil are the leading producers of ethanol in the world. Each of these countries produces 45 % of world

production of ethanol. The remaining 10 % of ethanol produced Venezuela, Colombia, Argentina, Thailand, India, Japan and Canada.

In Brazil, ethanol production is used mainly sugarcane and soybeans; in the USF, using corn, - in this country it is the cheapest in the world, as well as sorghum, soybean and sunflower. In India ethanol is produced from sugar cane, and in China, it is produced from corn and wheat [14].

Europe is a major producer of biodiesel. In the west of the continent its producers are Germany and France, and in the east - the Czech Republic and Poland. In these countries, as a feedstock for biodiesel production are mainly used rape oil, as well as sunflower oil, fish oil, waste from the food industry and the timber industry. In the future, the European Union plans to produce biodiesel from imported raw materials such as soybeans and palm oil.

The natural result of this trend has become the reduction of growth in supply of food grains and other crops. It should be noted that the increase in biofuels production from grains and oil crops, which resulted in reducing the supply of food, some researchers call among the main factors of aggravation of the global food crisis.

According to media reports in the closed report of the World Bank approved that increasing of food prices by 75 % was due to the use of food for biofuels. At the same time, the USDA believes that this factor affects only the price increase by 3 % [12]. There is an opinion that a comparison of these figures clearly shows the tendentiousness of American agrarians, who are interested in the development of biofuels production, which brings significant profits.

The facts show that the production of biofuels in the global agricultural sector continues to grow. According to experts the reason is that this area, which is supported and subsidized by many governments have absorbed large investments and generated the caste of people who are financially interested in its development. Not only the heads of major corporations belong to this caste, but also the sufficiently wide layer of agricultural producers. The observers note, that the income of the farmers who grow corn in the United States (mainly those who grow corn) have doubled or tripled due to increased demand from biofuels producers, which precipitously develops.

At first glance, the removal of food resources does not look too great. For example, according to some sources on the production of biofuels spent about one hundred million tons of grain, while its global production exceeds two thousand million tons [18]. However, even this

makes significant impact on the world prices. In addition to this should be taken into account the fact that the increase of food prices has a negative impact on the residents of the poorest countries. For example to fill the tank midsize car, it is necessary the amount of biofuels for the production of which is necessary to use the amount of corn that is needed to power the average African for a year.

Despite the warnings associated with the high price of biofuels, there are plans to increase its production. The aggravation of the energy problem in the world makes humanity move to the closed cycle of exchanging of consumption and playback of energy. The highest compliance with this cycle has the use of renewable energy, for example the use of bioethanol, biodiesel and biogas. The directives of the European Commission suggest the increasing in the production of alternative fuels by 20 % until 2020 [14].

Currently, the European Union has developed science-based strategy for development of biofuels production, which takes into account the possibility of overuse this type of fuel. This strategy foresees the allocation of land for the production of energy resources in the way that does not cause harm to the environment and does not create problems in the food supply.

The concept envisages the production of three generations of biofuels. The first generation biofuels produced from energy crops and biomass; the second generation biofuels produced from lignino-cellulosic fibers and the third generation biofuels - from algae.

Ukrainian science has substantial achievements, while Ukrainian agriculture occupies a strong position in the production of raw materials for biofuels. According to many researchers Ukraine has all the natural and economic conditions for the production and realization of biofuels, - land resources, as well as scientific, technical and personnel potential; there is also a legal framework for the development of the biofuels market. Currently in Ukraine there are about ninety distilleries, domestic demand for alcohol for the manufacture of alcoholic beverages completely satisfied. It should be noted that the distilleries in Ukraine work only by 30 % of their total power. At the same time, the reconstruction for the production of bioethanol takes place only at eleven factories; the total capacity of these plants is about thirty thousand tons [20]. The power of the oil and fat factories in Ukraine makes it possible to for the processing of seven and a half million tons of oilseeds seeds. The existing idle facilities of the alcohol, sugar and yeast factories and workshops in conjunction with the science-based and well-built public policy of the biofuels production development

could turn Ukraine into one of the most important producers of biofuels. Domestic bioethanol market can reach 800-1200 thousand tons per year if it will replace 10-15 % of the gasoline consumed in Ukraine, and 623,000 tons of biodiesel per year [14].

It is planned that by 2020 the level of the use of biofuels in Ukraine will reach twenty percent of the total fuel consumption in the country. Such plans are regarded as too ambitious, because now even in the US share of biofuels in the energy balance of the country is only two percent.

At the same time in the countries of the European Union takes place an important task of phased development of second-generation biofuels made of lignin-cellulosic biomass of innovative materials by use of innovative technologies. Should use the European experience of using agricultural wastes (straw, manure grass, etc.); wood wastes (sawdust, bark, wood chips); fast-growing trees and shrubs (willow, poplar), as well as the fractions of industrial and municipal waste, which contain fiber, for the production of fuel. It is also necessary to take advantages of the biomass, such as the availability, the low cost, and the plurality of processing paths to the final energy products (from burning to use anaerobic bacteria).

At the same time it should be provided the decrease of the intensity of soil erosion and the degradation of agricultural termination of landscapes and soils. Increasing the production of biofuels should not be at the cost of extensive devastation of land; it should occur through the use of innovative schemes and technologies that are both competitive and permanent.

It is known that in the early stages of the new branch formation the favorable conditions that have been created artificially are indispensable. During the formation of alternative energy developed countries make extensive use of budget support, and the tax, administrative and other measures which are aimed at creating a deliberate protectionism in import.

State stimulates the production of biofuels through subsidies, tax incentives and credits. Only in the last decade in the US farmers who grow soybeans for processing into biofuels (biodiesel), received grants totaling seven and a half million dollars. The state actively funding research and development in this area.

European governments stimulate biofuels production using a variety of fiscal measures, primarily budgetary. For example, the tax exemptions of this type are provided in Germany, France, Belgium and Netherlands.

Tax support of the «new energy» in the European Union consists of tax incentives for the purchase and installation of the necessary equipment; the exemption of biofuels from taxes and excise duties, as well as the

subsidization of prices and tariffs for «green energy». In Sweden, homeowners receive state grants for refusing to of heating with oil products; currently, these subsidies get 250,000 of 3.8 million households [20]. Since 2010, the European Union recommended level of taxation of motor fuels per 1000 liters is: 412 EUR for gasoline; 330 EUR for diesel and kerosene; 125 euros for a gas. While for the bioethanol, biodiesel and biogas these taxes do not apply.

In some countries, the use of biofuels gives the right to government subsidies (Belgium, France, Sweden, and Italy), discounts on VAT (Austria, Netherlands) and discounts on the other taxes (Austria, Belgium, France, Netherlands, Sweden, Greece, and Italy). In Austria, Belgium, Denmark, Finland, France, Sweden, Greece and Italy using of biofuels gives benefits at gas stations, parking and during the movement of vehicles. In some countries (France and Austria) set binding norms of biofuels additives to conventional fuels.

According to experts from the Commission of the European Union the share of biofuels now is completely dependent on tax exemptions.

It seems clear that in Ukraine, too, must turn to the European experience of promoting the use of biofuels; thus it is possible to use the schemes that have been already developed and tried. The introduction of new alternative energy sources can not be realized without significant state support.

Important is the fact that, despite the energy dependence from the import of sources, the European Union seeks to avoid the import of «green energy», even if the import is cheaper and quality.

At the Common Customs Tariff of the European Union have been implemented some protectionist provisions; as a result of this the declarations about the intents to import wood pellets, for example, from Russia to Denmark, Sweden and the UK, have remained unfulfilled. Some European experts believe that the idea to rely solely on the national production of biofuels is incorrect; they also believe that this was contrary to the classical principles of comparative advantage of production. In particular, it is believed that the production costs of biofuels and the climate in Europe make it this fuel too expensive; much better would be to export ethanol from Brazil, where it is cheaper and better; in the meantime, Europe would have waited for the appearance on the market of second-generation biofuels - made from non-food raw materials.

The conclusions. All of the above gives grounds to conclude that the future belongs to biofuels. Is it appropriate to devote part of the export

potential of the agricultural sector to the production of biofuels, because in this case it will be possible to considerably increase revenues in the budget of Ukraine, compared to the revenues, obtained by exporting of the raw materials. However, the increase in the production of biofuels should not occur spontaneously, but in accordance with the clearly designed program. This program should take into account (in order to make possible) the potential threat of further degradation of agricultural landscapes and soils; in addition, such a program must create a system of levers to increase the attractiveness of use of biofuels; it should also orient the branch on accelerating of the innovation processes; first of all the state funds should be directed to the research work, to the implementation of pilot projects and the establishment of manufacture of modern equipment and technology.

To encourage the use of alternative fuels is necessary, first, to develop and approve a system of benefits; secondly, it is necessary to introduce strict control, which provides penalties for emission of harmful components of motor fuel and other. Moreover, it is very important to use the experience that has been accumulated by industrialized countries; this experience includes budgetary support, tax, administrative and other measures, which are aimed at the artificial creation of the favorable conditions for the maintenance of the new branch in the early stages of its development. In your opinion, at the initial stage of the strategy of use of alternative fuels it would be quite logical and substantiated to create a protectionist policy of the state in relation to national producers of biofuels.

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Красноручський О.О., Шудларські Ялек, Заїка С.О. Стимулювання використання біопалива в країнах Європейського Союзу: досвід для України

В статті розглянуто стан та перспективи виробництва та використання біологічного палива та його вплив на забезпечення енергетичної безпеки як світового сільського господарства взагалі, так і України зокрема.

Виробництво біопалива в світі постійно нарощується. На сьогодні і в Україні є всі необхідні умови для зростання виробництва та використання біопалива: сприятливі природні умови для вирощування основних енергетичних культур, наявність достатньої кількості земельних ресурсів, наукового, технічного і кадрового потенціалу, законодавчої бази тощо.

Розвинуті європейські країни в сфері становлення альтернативної енергетики широко використовують бюджетну підтримку, податкові, адміністративні та інші заходи, а також ідуть на створення певних обмежень в імпорті. Ефективне функціонування біопаливної галузі в Україні також потребує створення сприятливих ринкових умов.

В Україні, на нашу думку, необхідно використати європейський досвід щодо стимулювання виробництва та споживання біопалива. Адже без державної підтримки поширення виробництва та споживання біопалива в Україні неможливе. Держава повинна створити сприятливі умови для залучення інвестицій у виробництво біопалива та підвищити привабливість його використання через формування системи пільг для виробників та споживачів альтернативних паливно-енергетичних ресурсів.

Ключові слова: біопаливо, енергетична безпека, альтернативна енергетика, держава, стимулювання.

**Краснорущий А.А., Шудларски Яцек, Заика С.А.
Стимулирование использования биотоплива в странах Европейского
Союза: опыт для Украины**

В статье рассмотрены состояние и перспективы производства и использования биологического топлива и его влияние на обеспечение энергетической безопасности как мирового сельского хозяйства в целом, так и Украины в частности.

Производство биотоплива в мире постоянно увеличивается. На сегодня и в Украине есть все необходимые условия для роста производства и использования биотоплива: благоприятные природные условия для выращивания основных энергетических культур, наличие достаточного количества земельных ресурсов, научного, технического и кадрового потенциала, законодательной базы и тому подобное.

Развитые европейские страны в сфере становления альтернативной энергетики широко используют бюджетную поддержку, налоговые, административные и другие меры, а также создают определенные ограничения в импорте. Эффективное функционирование биотопливной отрасли в Украине также требует создания благоприятных рыночных условий.

Считаем, что в Украине необходимо использовать европейский опыт стимулирования производства и потребления биотоплива. Ведь без государственной поддержки увеличение производства и потребления биотоплива в Украине невозможно. Государство должно создать благоприятные условия для привлечения инвестиций в производство биотоплива и повысить привлекательность его использования благодаря формированию системы льгот для производителей и потребителей альтернативных топливно-энергетических ресурсов.

Ключевые слова: *биотопливо, энергетическая безопасность, альтернативная энергетика, государство, стимулирование.*

Krasnorutskyy O.O., Shudlarski Jacek, Zaika S.O. Biofuel usage promotion in the european union: experience for Ukraine

The state and prospects of production and use of biofuels and its impact on ensuring energy security in world agriculture in general and Ukraine in particular were considered in the article .

Bio-fuel production is increasing constantly in the world. Today in Ukraine there are all necessary conditions for the growth of production and use of biofuels, favorable natural conditions for growing primary energy crops, availability of sufficient land resources, scientific, technical and human resources, legal framework and so on.

Developed European countries widely used budget support, tax, administrative and other actions, also certain restrictions on imports, in the field of alternative energy. The effective functioning of the biofuels industry in Ukraine also needs to create favorable market conditions.

In our opinion, it is necessary to use the European experience to stimulate production and consumption of biofuels in Ukraine. Without state support the production and distribution of biofuels in Ukraine impossible. The state should create favorable conditions for investments in bio-fuel production and increase the attractiveness of its use by forming a system of incentives for producers and consumers of alternative energy resources.

Keywords: *biofuels, energy security, alternative energy, state incentives.*