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Analysis of economic and financial indicators in agricultural enterprises

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Abstract: The economy of the agrarian sector plays an important role in ensuring the food security of each country and in the development of rural areas. This sector is necessary not only for food production, but also for economic stability and social development. Agricultural enterprises, in turn, actively participate in the processes of production, processing and distribution of agricultural products. This article provides detailed information about the analysis of economic and financial indicators, their importance and methods of analysis in agrarian enterprises.
Key words: agricultural sector, economic and financial indicators, enterprises, currency, society, income, expenses.

Introduction. Agricultural enterprises are one of the main structural components of the country's economy. Along with food production, they create jobs in rural areas, develop the local economy, and ensure social stability. Agricultural enterprises also help increase the country's foreign currency inflows by expanding export opportunities. Therefore, it is important to analyze the economic and financial indicators of agricultural enterprises, evaluate their activities, and develop them.

Analysis of literature and research methodology. Economic indicators in agricultural enterprises include factors such as production volume, income, expenses, and profitability. The production volume indicates the enterprise's capacity to produce agricultural products. These indicators are used to assess the enterprise's ability to manufacture products in accordance with market demand. The difference between income and expenses determines the enterprise's profitability. If revenues exceed expenses, this indicates that the enterprise is operating successfully. Profitability indicators also show how effectively a company benefits from investments. They include income and expenses, liquidity, financial stability, and debt burden. The relationship between income and expenses indicates the financial position of the enterprise.[7]

Liquidity indicators assess the ability of an enterprise to cover its short-term obligations. Financial stability, on the other hand, indicates the long-term financial condition of the enterprise. If an enterprise cannot fulfill its obligations on time, this can negatively affect its financial stability. A number of methods are used to analyze economic and financial indicators. Comparative analysis compares the enterprise's indicators with those of other enterprises or its own past periods. This identifies changes and development trends in the enterprise. Trend analysis allows you to track how indicators change over time. This is useful in assessing future development prospects. There is a correlation between economic and financial indicators in agricultural enterprises. For example, an increase in production volume leads to an increase in income, which allows to cover costs and increase profitability. Financial stability also depends on the balance between income and expenses. If an enterprise can control its costs, this will improve its financial condition. The introduction of innovations in agricultural enterprises is important for improving economic and financial indicators. With the help of new technologies and methods, it is possible to optimize production processes, reduce costs and improve product quality. Innovations also allow to adapt to market demand and increase competitiveness. The success of agricultural enterprises is associated not only with economic indicators, but also with social and environmental factors. Social stability, the well-being of the rural population and maintaining ecological balance are important for the long-term development of agricultural enterprises. Enterprises must take into account social responsibility in their activities and ensure environmental safety.[5]

Results and their analysis. Agricultural enterprises should regularly monitor and analyze their economic and financial indicators. This will allow them to evaluate their activities and make the necessary changes. The introduction of new technologies and innovations is important for increasing the efficiency of agricultural enterprises. Enterprises should seek innovative solutions to optimize their production processes and reduce costs. It is necessary for agricultural enterprises to take into account social responsibility in their activities and implement programs aimed at ensuring the well-being of the rural population. Ensuring environmental safety

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is important for the long-term development of agricultural enterprises. Enterprises should consider environmental factors in their activities and introduce sustainable production methods. These recommendations will help to improve the economic and financial indicators of agricultural enterprises and ensure their sustainable development. The agricultural sector, in turn, remains an important component of the country's economy.[4]

Agricultural enterprises are one of the important components of economic development, and their activities directly affect the country's food security, economic stability and social well-being. Economic and financial indicators are important in assessing the effectiveness of the activities of agricultural enterprises. This analysis is aimed at studying and analyzing economic and financial indicators in agricultural enterprises. First of all, the economic indicators of agricultural enterprises mainly include factors such as production volume, income, costs and profits. These indicators are important in determining the financial condition of the enterprise and its competitiveness in market conditions.[8]

For example, an increase in production volume indicates the efficient use of resources by the enterprise, which in turn leads to an increase in income. Secondly, cost analysis plays an important role in assessing the financial stability of agricultural enterprises. The composition of costs, their structure and dynamics determine the profitability of the enterprise. By optimizing and effectively managing costs, enterprises have the opportunity to increase their profits. Thirdly, the profit indicator is the main factor determining the economic success of agricultural enterprises. Profit growth expands the investment opportunities of the enterprise, helps to introduce new technologies and diversify production. Also, profit indicators determine the financial stability of the enterprise and the possibilities of developing long-term development strategies. The use of statistical methods in the analysis process helps to deeply study the economic and financial indicators of agricultural enterprises. For example, correlation analysis between the financial indicators of enterprises allows you to determine their interdependence. This, in turn, provides important information for enterprises in making strategic decisions. Also, the use of modern statistical programs and technologies in the analysis of economic and financial indicators in agricultural enterprises allows for quick and accurate analysis of data. This is important in increasing the competitiveness of enterprises and ensuring their economic stability. In general, the analysis of economic and financial indicators in agricultural enterprises is an important tool in assessing and developing their activities. Through this analysis, enterprises can identify opportunities for effective management of their resources, increasing profitability and adapting to market conditions. As a result, the economic stability and competitiveness of agricultural enterprises will increase, which will have a positive impact on the development of the country's economy.[3]

Profitability ratios are important in assessing the economic efficiency of an enterprise. They show the relationship between the enterprise's income and expenses, and also help determine how efficiently investments are being used. The overall profitability ratio assesses the overall efficiency of the enterprise. If this ratio is high, it means that the enterprise's income exceeds expenses and brings profit. Net profitability indicates the profitability of the enterprise. A high ratio indicates that effective cost management and increased profits have been achieved. Return on investment, or ROI, shows how efficiently the enterprise is using investments. A high ROI indicates that investments are profitable and increases attractiveness for investors. Return on assets, on the other hand, assesses how efficiently the enterprise is using its assets. A high ROA ratio indicates that it has succeeded in generating profit from assets. Return on equity, or ROE, shows how profitable investments are for shareholders. A high ROE increases the attractiveness of the company to shareholders and indicates the financial stability of the company. In general, profitability ratios are an important tool for assessing the economic performance of the company. They can be used to determine the efficiency, profitability of the company and how effectively investments are being used. High profitability ratios indicate the successful operation and financial stability of the company, which is important for investors and other stakeholders.[1]

Conclusion. Analysis of economic and financial indicators in agricultural enterprises is important in determining the financial condition of the enterprise, production efficiency and adaptability to market conditions. Through this analysis, agricultural enterprises will have the opportunity to organize their activities more effectively, rationally use resources and increase their competitiveness. For the development of agricultural enterprises in the future, it is necessary to regularly analyze and monitor economic and financial indicators. This, in turn, will serve the sustainable development of the agricultural sector. The success of

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agricultural enterprises is associated not only with economic indicators, but also with social and environmental factors. Therefore, an integrated approach and strategic planning are one of the main factors determining the future of agricultural enterprises.

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