Government support for agriculture and evaluation of its effectiveness at the macro and micro level

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Abstract. State support for agriculture is an important element in the regulation of the agro-industrial complex. The necessity for state support for agriculture arises from the characteristics of agricultural production that reinforce the non-competitiveness of the industry. The economic efficiency of agricultural production, the pace of its development, the level of food security, and the state of rural areas will depend on the efficiency of its use. Over the past decades, increased competition has been observed virtually throughout the world. One of the most important, in our opinion, factors affecting the competitiveness of agricultural products is the state policy in the field of regulation and support of agricultural producers. The paper studies the state support of agricultural production in Russia and the Tyumen region, analyzes the state support and evaluates the effectiveness of state aid at the macro and micro levels. The research methodology includes two parts. The first one studies the forms, types, methods and volumes of state support for agriculture. Due to a number of reasons, the mechanism of state support is undergoing continuous reform. The stages of the reform and the impact of changes on agriculture are considered. The second part is aimed at studying the existing methods for assessing the effectiveness of the use of budgetary funds at the regional level. The requirement of efficient use of budgetary funds is established by the Budget Code of the Russian Federation. The paper proposes to consider the control of the effectiveness of state support in two aspects: as the effectiveness of measures and as the effectiveness of the use of state support funds. The article summarizes the existing methods of evaluating the effectiveness of the use of budgetary funds. On the example of the materials of agricultural organizations of the Tyumen region the work assesses the effectiveness of using direct budget support, and formulates ways to improve state aid to the agricultural sector of the economy. The obtained results are the basis for making management decisions in the agro-industrial complex of the Tyumen region.

1. Introduction
The agro-industrial complex of Russia is a real sector of the economy, which products are constantly in demand. The demand for them remains either in stable times, or during a crisis [1].

Various aspects of state support for the development of agriculture are reflected in the works of the following authors: O.S. Belokrylova, G.V. Besaphotny, A.V. Gordeev, Yu.V. Zubareva, V.A. Maslov, L.S. Orsik, A.V. Petrikov, A.N. Semin, E.S. Stroev, I.G. Ushachev, V.G. Chekalin and others.
State support for agriculture is an important element of the agro-industrial complex regulation. The economic efficiency of agricultural production, the pace of its development, the level of food security, the state of rural territories will depend on the efficiency of its use. This issue takes on greater significance in view of Russia's accession to the WTO, economic sanctions and the import substitution program implemented in the country.

Besaphotny V.G. in the article “Financing state programs on import substitution in agriculture” analyzes the mechanisms of state financing of investments in agriculture. He identified the main problems in the functioning of mechanisms and justifies the direction of financing of the import substitution programs [2].

In addition to economically justified reasons, the need for state support for agriculture arises from the peculiarities of agricultural production, reinforcing the non-competitiveness of the industry. The most important are: seasonal nature of the activity; significant duration of the production cycle; the means of production are living organisms; high dependence on natural and climatic conditions; low efficiency compared with other sectors of the economy; the combination of production with its processing and sale by the agricultural organizations themselves; a long payback period for investments in agriculture; increased lending compared with other industries; complex and more long-term reorientation from one type of agricultural activity to another; slow implementation of scientific and technological progress; slow response to changing market conditions and requirements; low development level of the infrastructure and others [3].

Ushachev I., Maslova V. and Chekalin V. in their article “State support for agriculture in Russia: problems and ways of their solution” reveal the problem of imperfection of state regulation in agriculture. Agricultural production has been growing over the past few years, but growth has slowed, which is also due to the imperfection of the system of state regulation of the industry. The share of agriculture in gross value added in 2017 was 4.4%. Exports of food products and agricultural raw materials grew by 21.3% compared with the previous year. However, the import of imported food and agricultural raw materials also increased by 15%.

However, the situation in the industry remains tense. There is a reduction in the income of commodity producers due to a decrease in sales prices. In general, in 2017 compared with the previous one, prices of agricultural producers decreased by 2.3%, while prices for industrial products increased by 7.6% [4].

Altukhov A.I. in his works examined issues of improving the efficiency of the economy through strengthening the role of state support as the basis for improving the territorial and sectoral division of labor in the country's agro-industrial complex [5].

Over the past decades, increased competition has been observed virtually throughout the world. Zubareva Yu.V. in her article “The Impact of WTO Conditions on the Competitiveness of Agricultural Enterprises”, addresses issues of competitiveness in agriculture. Not long ago, in many countries and industries, markets were protected and their dominant positions were clearly defined. And even existing rivalry was not so fierce. Competitiveness should be understood as a multidimensional economic category that can be considered at several levels: the competitiveness of goods, commodity producers, regions, industries, and the country. There is a close relationship between all these levels, since regional and sectoral competitiveness ultimately depends on the ability of specific manufacturers to introduce new innovative projects and produce competitive goods. One of the most important, in our opinion, factors affecting the competitiveness of agricultural products is the state policy in the field of regulation and support of agricultural producers [6]. In her works Medvedeva L.B. assesses the impact of state support on the economic indicators of agricultural enterprises [7, 8].

Therefore, the purpose of this work is to study the state support of agricultural production in Russia and the Tyumen region, to analyze the state support and assess the effectiveness of its use at the macro and micro levels.
2. Materials and Methods
Regulation of agro-industrial production is dictated by national interests. In this regard, the adoption of the Priority National Project “Development of the AIC” in 2004 should be noted, which later developed into the State Programme for the Development of Agriculture and Regulation of the Markets of Agricultural Products, Raw Materials and Food for 2008-2012. At the regional level, the program “The main directions of development of the agro-industrial complex of the Tyumen region for 2008-2012” was adopted.

Currently, the Government Decree No. 0717 of July 14, No. 717 has approved the State Program for the Development of Agriculture for the period 2013-2020. At the regional level, the program “Development of the agro-industrial complex until 2020” was approved by the decree of the Government of the Tyumen region dated December 30, 2014 No. 699-p.

However, these documents are subject to continuous adjustment, annual underfunding, which significantly reduces the effectiveness of the program-targeted approach to managing the industry.

The research method includes two parts. The first one studies the forms, types, methods and volumes of state support for agriculture. Due to a number of reasons, the mechanism of state support is undergoing constant reform, and we will consider the stages and impact of changes on agriculture. The second part is aimed at studying the existing methods of assessing the effectiveness of the use of budgetary funds at the regional level.

3. Results and discussion
One of the most important tasks of the state is to support business entities that are unable, for objective reasons, to exist without it. This task is particularly evident in the example of the agrarian policy pursued by economically developed countries, the implementation of which involves the active provision of state financial assistance. The level of state support for the agricultural sector in the United States, Canada and EU countries is ten times more than in Russia. In Russia, the amount of support per hectare is no more than $35, in the United States it amounts to $750, in the WTO it is $350.

The share of the agro-industrial complex in the gross product of the Tyumen region is no more than 5%, however, despite the low indicator, the development of the agro-industrial complex is in close connection with the strategic goal of the development of the Tyumen region. In the Tyumen region, compared with the neighboring regions, the amount of state support is higher and amounts to 3–4% of the total expenditures of the regional budget annually. The composition and structure of budget expenditures on the agro-industrial complex of the Tyumen region in the dynamics over the last 8 years are presented in Table 1.

The total budget expenditures on the agro-industrial complex of the Tyumen region decreased in 2017 compared to 2010 by 1 billion rubles, and amounted to about 6 billion rubles. In the total amount of expenses, the regional budget takes up to 75%. However, over the period under review, the share of the federal budget is gradually increased from 9% to 25%. This is due to the reform of the mechanism of state support in connection with Russia’s accession to the WTO. Due to Russia’s accession to the WTO, the number of subsidies to agricultural production reduced and the amount of direct state support became more limited, as distorting prices and competition in the market. In this connection, since 2013, per-hectare subsidies were introduced as a type of support not prohibited by WTO terms. In Figure 1 and Tables 2-4, the composition and structure of budget expenditures on the agro-industrial complex of the Tyumen region in the sectoral context are considered.
Table 1. Composition and structure of budget expenditures on agro-industrial complex of Tyumen region

| Indicators | Total expenses | incl. Federal budget | incl. Consolidated budget |
|------------|---------------|---------------------|--------------------------|
| 2010       | 6630          | 555                 | 6075                     |
|            | [million roubles] | [9]              | [91]                     |
| 2011       | 6493          | 712                 | 5781                     |
|            | [million roubles] | [11]             | [89]                     |
| 2012       | 6462          | 517                 | 5945                     |
|            | [million roubles] | [8]              | [92]                     |
| 2013       | 7074          | 849                 | 6225                     |
|            | [million roubles] | [12]             | [88]                     |
| 2014       | 5865          | 762                 | 5103                     |
|            | [million roubles] | [13]             | [87]                     |
| 2015       | 5068          | 823                 | 4236                     |
|            | [million roubles] | [16]             | [84]                     |
| 2016       | 5911          | 1528                | 4383                     |
|            | [million roubles] | [26]             | [74]                     |
| 2017       | 5667          | 1436                | 4231                     |
|            | [million roubles] | [25]             | [75]                     |

Figure 1. Structure of budget expenditures on agro-industrial complex of Tyumen region.

Considering the structure of budget expenditures on the agro-industrial complex of the Tyumen region by industry, it should be noted that livestock production costs account for the largest share, about 40%, as well as subsidizing interest rates on loans and borrowings, about 25%. In the structure of budget expenditures for state support of the livestock industry, it should be noted that the largest share is taken by subsidies for livestock products (about 45%), support for livestock breeding (about 15%), the share of subsidies for the development of facilities and equipment reduced by 13%. In the structure of budget expenditures for state support of the plant growing industry, the largest shares are taken by subsidies for chemicals (about 30%) and for the development of facilities and equipment (about 25%), but their share is decreasing. Green box subsidies has appeared (about 40%) and its share is growing, but subsidies for fuel and lubricants have vanished.
Table 2. Composition and structure of budget expenditures on agro-industrial complex of Tyumen region

| Indicators | Total expenses | incl. Livestock | Crop production | Interest rates | Other measures |
|------------|----------------|-----------------|-----------------|----------------|----------------|
| 2010       | 6630 million roubles [100] | 3500 % | 1700 | 955 | 475 |
| 2011       | 6493 million roubles [100] | 2900 % | 2300 | 938 | 355 |
| 2012       | 6462 million roubles [100] | 2769 % | 2185 | 968 | 540 |
| 2013       | 7074 million roubles [100] | 2979 % | 2738 | 837 | 520 |
| 2014       | 5865 million roubles [100] | 2697 % | 2536 | – | 632 |
| 2015       | 5068 million roubles [100] | 1862 % | 1427 | 995 | 784 |
| 2016       | 5911 million roubles [100] | 1938 % | 2092 | 979 | 902 |
| 2017       | 5657 million roubles [100] | 2119 % | 1183 | 1443 | 912 |

Table 3. Composition and structure of budget expenditures on state support of livestock production in Tyumen region

| Indicators | Total expenses | incl. Livestock | Livestock subsidies | Subsidies for development of facilities and equipment | Livestock breeding | Interest rates | Regional target program “Sotrudnichestvo” (KhMAO, YNAO) |
|------------|----------------|-----------------|---------------------|----------------------------------------------------|-------------------|----------------|----------------------------------------------------------|
| 2010       | 3500 million roubles [100] | 1750 % | 1120 | 420 | – | 210 |
| 2011       | 2900 million roubles [100] | 1479 % | 812 | 406 | – | 203 |
| 2012       | 2753 million roubles [100] | 1293 % | 750 | 508 | – | 202 |
| 2013       | 3438 million roubles [100] | 1359 % | 966 | 396 | 496 | 248 |
| 2014       | 2212 million roubles [100] | 1195 % | 391 | 364 | 39 | 223 |
| 2015       | 2032 million roubles [100] | 990 % | 228 | 449 | 195 | 170 |
| 2016       | 2186 million roubles [100] | 950 % | 184 | 314 | 490 | 248 |
| 2017       | 2321 million roubles [100] | 968 % | 638 | 370 | 143 | 202 |
In 2017, the state support mechanism was again changed. In accordance with the Decree of the Government of the Russian Federation No. 396 as of March 31, 2017, in the State Program a consolidation of state support measures occurred; from that time on, intergovernmental transfers have been provided in seven main areas [4].

1. Promoting the achievement of target indicators for the implementation of regional programs for the development of the agro-industrial complex. In 2017, 27.4% (39 billion rubles) were transferred from the federal budget for these purposes. Table 5 presents the distribution of subsidies in some regions of Russia in 2017. The paradox is that the Tyumen region from the regional budget is more supportive of agricultural production than other regions, but the amount of subsidies from the federal budget is very low, about 140 million rubles. At the same time, Tatarstan received 1.5 billion rubles.

2. Support for agricultural producers in crop production, including green box subsidies. In 2017, only 8% of subsidies (11.3 billion rubles) were allocated from the federal budget as green box subsidies. As compared with 2013 (at the time of the introduction of this type of support), the amount has decreased by almost 2 times.

Table 4. Structure of budget expenditures on state support of crop production in Tyumen region

| Indicators | Total expenses million roubles | incl. Subsidies for chemicals | Subsidies for development of facilities and equipment | Seed subsidies | Interest rates | green box subsidies | Subsidies for fuel and lubricants | Other measures |
|------------|-------------------------------|-----------------------------|-----------------------------------------------------|----------------|-----------------|-------------------|--------------------------------|----------------|
| 2010       | 1700                          | 510                         | 527                                                 | 221            | –               | –                 | 221                            | 221            |
|            | 100                           | 13                          | 13                                                  | –              | –               | –                 | 13                             | 13             |
| 2011       | 2300                          | 483                         | 644                                                 | 276            | –               | –                 | 230                            | 667            |
|            | 100                           | 21                          | 12                                                  | –              | –               | –                 | 10                             | 29             |
| 2012       | 2167                          | 540                         | 1100                                                | 233            | –               | –                 | 233                            | 61             |
|            | 100                           | 25                          | 11                                                  | –              | –               | –                 | 11                             | 3              |
| 2013       | 3086                          | 397                         | 1077                                                | 233            | 316             | 738               | 233                            | 92             |
|            | 100                           | 13                          | 35                                                  | 7.5            | 10              | 24                | 7.5                            | 3              |
| 2014       | 2489                          | 488                         | 644                                                 | 219            | 562             | 576               | 24                             | 3              |
|            | 100                           | 19                          | 25                                                  | 11             | 25              | 23                | –                             | –              |
| 2015       | 1427                          | 443                         | 371                                                 | 126            | 13              | 475               | –                             | 17             |
|            | 100                           | 31                          | 25                                                  | 9              | 1               | 33                | –                             | 1              |
| 2016       | 2029                          | 290                         | 957                                                 | 97             | 146             | 585               | –                             | 17             |
|            | 10                            | 14                          | 46                                                  | 5              | 7               | 27                | –                             | 1              |
| 2017       | 1183                          | 335                         | 245                                                 | 51             | 89              | 445               | –                             | 18             |
|            | 100                           | 28                          | 21                                                  | 4              | 7               | 38                | –                             | 2              |
Table 5. Distribution of the Federation's subsidies to assist in achieving the target indicators of regional programs for the development of the AIC to the budgets of the subjects of the Russian Federation for 2017

| Name of the subject of the Russian Federation | Amount (thousand rubles) |
|---------------------------------------------|--------------------------|
| The Republic of Tatarstan                   | 1 651 968.1              |
| Republic of Crimea                         | 1 160 671.0              |
| Tyumen Oblast                              | 138 651.1                |
| Sverdlovsk Oblast                          | 346 562.2                |
| Omsk Oblast                                | 589 064.4                |
| Kurgan Oblast                              | 215 248.3                |
| Chelyabinsk Oblast                         | 566 792.4                |
| Khanty-Mansi Autonomous Okrugea            | 16 516.1                 |
| Yamalo-Nenets Autonomous                   | 18 586.6                 |

3. Support for agricultural producers in the field of dairy cattle breeding. In 2017, 5.7% (8.1 billion rubles) were transferred for these purposes.

4. Support for investment crediting of agro-industrial complex. In 2017, 40.4% of all subsidies (57.5 billion rubles) were allocated from the federal budget for these purposes. The new subsidized crediting mechanism is generally assessed as positive, but the amount of funding in this area is insufficient. The required improvements are: expansion of the list of areas of targeted use of loans, as well as addressing the issue of access to subsidized crediting especially to small businesses that have insignificant arrears of taxes, fees, insurance fees (no more than 3-5% of the net asset value), since they may occur for independent of the borrower technical reasons.

5. Compensation of direct costs incurred for the construction and modernization of the AIC facilities. In 2017, 10.8% (15.4 billion rubles) were allocated from the federal budget for these purposes and this mechanism was improved: the direction of pig breeding complexes was added, and it was also possible to provide state support for the commissioning phases.

6. Implementation of measures for the development of rural areas in the framework of the same-name FTP. In 2017, 4.7% (6.7 billion rubles) was allocated for this purpose.

7. Implementation of measures in the field of melioration in the framework of the same-name FTP. In 2017, 2.8% (4.2 billion rubles) was allocated for this purpose.

At the end of 2017 by the Decree of the Government of the Russian Federation dated December 13, 2017 No. 1544 new changes were approved to the State Program, including the correction of the number of Sub-programmes to ten. Thus, the analysis of the main directions and measures of state support revealed that all of them are aimed at increasing production and export of products. However, the amount of funding did not correspond to the tasks of ensuring the sustainability of the development of the agro-industrial complex [4].

In general, it should be noted that the Government of the Tyumen region promptly responded to all changes and legislative requirements in making managerial decisions on changing the forms and types of state support for the agro-industrial complex. For example, the amount of support for livestock was increased in connection with the introduction of the sub-programme “Development of meat cattle breeding”. After a substantial renovation of the facilities and equipment of the agro-industrial complex, the amount of subsidies for these purposes were reduced, but the granting support for small farms in the countryside was increased.

The study of the financial support of the agricultural sector requires clarifying the concept of its effectiveness. According to O.A. Frolov, the effectiveness of state financial support is a complex economic category, showing the maximum production return from a set of funds and benefits received by agricultural producers and rural territories free of charge or on favorable terms from budgets of different levels, as well as from the effect of legislative and other government measures ensuring effective conditions for the functioning of agricultural production and life in rural areas [9].
The control of the effectiveness of government support can be viewed as the control of the effectiveness of government support measures and control of the effectiveness of using government support funds. Indeed, in terms of application, the control of the effectiveness of measures covers all aspects related to the implementation of a specific government support measure (subprogram or program as a whole) at regional or all-Russian scale. The control of the effectiveness of the use of state support funds covers aspects related to the use of funds within a specific state support measure. In terms of objectives, control of the effectiveness of measures is aimed at elaborating recommendations for increasing the effectiveness of a state support measure being implemented or planned, expressing opinions about its feasibility in the future. The control of the effectiveness of using state support funds is aimed at promptly taking measures and developing recommendations for improving efficiency or returning inefficiently used funds in the budget.

Economic efficiency of state support measures characterizes indicators of return of budgetary funds, as well as labor productivity, wages, number of additional jobs created, providing the population with food, additional tax revenues to budgets of all levels, level of profitability. In terms of evaluation of the effectiveness of state support measures within the main state documents – The National Project and state programs – it can be noted that Russia has created favorable conditions for attracting private capital to subbranches of the AIC. The economic efficiency of budget spending under the state program indicates their low effect. The average efficiency ratio is 0.85, which means that only 85 kopecks will be produced additionally for 1 ruble of the money spent.

When considering the effectiveness of state support means, various methods of their assessment can be used. The works of N.G. Baryshnikov and D.Yu. Samygin suggest studying the impact of budget support on the development of agriculture, taking into account the natural and economic factors of economic activity. The methodology is based on dividing the effect (volume of marketable products) into two parts, one of which is formed under the influence of natural and economic conditions, the other on the expense of invested resources. Therefore, the performance indicator is also presented as the efficiency generated by the invested funds and the efficiency generated by the natural-economic factors. Indicators calculated by the above methodology, can be used to take a more objective glance at the activities of each agricultural organization separately, increase the responsibility and control for the use of budget funds by the recipients of state support [10].

| Table 6. Calculation of indicators of the effectiveness of state support in Topolya breeding plant over 2017 |
|-----------------------------------------------|----------------|----------------|----------------|
| Indicators                                    | Crop products | Livestock products | Total agricultural products | Total in household |
| 1. Support amount [thousand RUB]              | 1267          | 3311            | 4578           | 4613          |
| 2. Production costs [thousand RUB]            | 17366         | 47648           | 65014          | 74489         |
| 3. Revenue [thousand RUB]                     | 3046          | 4654            | 7700           | 59094         |
| 4. Profit [thousand RUB]                      | 64            | -14238          | -14174         | -11576        |
| 5. Gross output [thousand RUB]                | 17430         | 33410           | 50840          | 62913         |
| 6. Cost of sales [thousand RUB]               | 2982          | 18892           | 21874          | 70670         |
| 7. Growth of gross output from state support [thousand RUB] | 1271.67         | 2321.62           | 3579.93          | 3896.11        |
| 8. Effectiveness of support for increase in gross output [RUB] | 1.00            | 0.70            | 0.78           | 0.85          |
| 9. Growth of marketable products from state support [thousand RUB] | 1294.19         | 815.66           | 1611.53         | 3857.37        |
| 10. Effectiveness of support for increase in marketable output [RUB] | 1.02            | 0.25            | 0.35           | 0.84          |
The method of Mukhina E.G. allows evaluating the effectiveness of aggregate direct support from budgets of all levels, to monitor rational allocation of budgetary funds and to determine priority areas of support. Table 6 presents the calculation of the effectiveness of aggregate direct support from budgets of all levels on the example of Topolya breeding plant in the Tyumen region.

The calculated indicators for the crop industry as for the growth of gross and marketable products amounted to more than one. That is, each budget ruble invested gives more than 1 ruble increase in gross and marketable products. In livestock breeding, the situation is different: the effectiveness of support in the increase in gross output was 70 kopecks, while in the growth of commodity output it amounted only to 25 kopecks. This can be explained by the fact that this enterprise is engaged in milk processing, and for this purpose support is not provided. The results in livestock breeding husbandry reduce the efficiency indicators for all agricultural products and in the whole enterprise. The effectiveness of using state support funds in an organization is not high enough, less than 1.0.

It is possible to trace the indicators in dynamics for a number of years, and in comparison with other farms, for example, with LLC AF Novoseleznevo of the Kazan region, where these indicators are much higher and more than 1.0. Each invested ruble of budgetary funds gives more than a ruble increase in gross and marketable products. The support efficiency is high. The support efficiency indicators can be determined for all agricultural products, as well as for crop production, livestock production in terms of money for each farm, region and natural and climatic zone of the region.

4. Conclusions

Thus, it is necessary to build an efficient economic mechanism of the agro-industrial complex based on the optimal combination of market self-activity and state regulation, as well as state support. At the same time, both these measures and such a mechanism should be focused on ensuring a high level of competitiveness of both agricultural enterprises and their products.

The pressing issues of improving the state support mechanism are:

- Government support should be guaranteed for a long period, and not changed annually.
- Government support should be transparent for planning.
- Further development of methods for assessing the effectiveness of state support for the agro-industrial complex is needed.

Summing up, it should be noted that government support is necessary and effective, otherwise many agricultural producers would be unprofitable. With the use of budget subsidies, the costs per unit of output are reduced by almost 50%, which leads to an absolute increase in the profitability of production at enterprises. In the end, the combination of the above factors leads to an increase in the competitiveness of products on the agricultural market.

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