

The Role of Agricultural Producers in Ensuring Food Security of the Region

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Abstract. The level of food security of the country should characterize, on the one hand, the degree of satisfaction of the population's need for high-quality food products, and, on the other hand, the reliability of food supply throughout its territory. Agricultural producers located in the region play a huge role in ensuring the food security of the region. Food security occupies a special place in the economic stability of the development of regions, it can be safely stated that it is food security that occupies a dominant position among other categories of economic security. The article analyses the main economic indicators of one of the representatives of the agricultural industry, assesses the effectiveness of this enterprise. One of the priority tasks of the management of the economy in the near future is to increase the volume of products and its range, which fully contributes to ensuring the food security of the region.

1 Introduction

Agricultural producers located in the region play a huge role in ensuring the food security of the region.

Within the framework of this topic, we will analyze the main economic indicators of one of the representatives of the industry, and evaluate the effectiveness of this enterprise.

The organization under study operates on the territory of the Southern Federal District, is the budget-forming enterprise of the resort city of Anapa and is one of the few enterprises that not only survived during the years of market reforms, but, moreover, got stronger. Today the main activities of the organization are:

- cultivation of cereals and leguminous crops;
- growing potatoes, table root crops and tuber crops with a high content of starch or inulin;
- cultivation of other fruits and nuts;
- other types of activities not prohibited by the current legislation of the Russian Federation.

Due to the consistently high quality of products, the company has established itself as a reliable partner not only in the region, but also far beyond its borders.

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Shipment of products to consumers is carried out by road, helping to maintain and develop relationships with consumers in many regions, both close and distant. The enterprise is equipped with all the necessary equipment, mechanisms and production facilities for the normal conduct of the technological process.

The advantages for buyers are the possibility of delivery and export of raw materials and products by road. And most importantly, the company carries out work with grain crops in accordance with international quality standards, brings grain to food quality.

The enterprise has many awards, certificates of honor and thanks from both the heads of municipalities and regular business partners. During the entire study period, it maintained a stable financial position.

2 Materials and methods

One of the priority tasks of the management of the economy in the near future is to increase the volume of products and its range, expand sales markets. In particular, for this, the reconstruction and modernization of the production facilities at the disposal of the enterprise continues. Today, one of the most important goals for the company in the processing industry is to provide the population with high-quality products. All these goals and objectives are aimed not only at improving the financial performance of the enterprise, they directly have a positive impact on ensuring the food security of the region in which the enterprise is located.

Thus, the enterprise under study is currently a diversified organization, constantly mastering new types of activities. In the reporting period, the implementation of investment projects for planting 200 hectares of intensive apple orchards and putting into operation a powerful modern refrigerator-fruit storage facility was completed.

To carry out its main activities, each economic entity needs material, labor and financial resources. The availability and composition of the resources that the studied enterprise had during 2019-2021 are presented in Table 1.

After analyzing the main economic indicators of the enterprise for the period from 2019 to 2021, it can be noted that for three years there has been an increase in all indicators without exception, so the amount of revenue received by the organization for this period increased by 48.2%. A 2.0-fold increase in the profit from sales for the same period indicates that the growth in the sales proceeds of the organization in the dynamics of the years occurred at a higher rate than the growth in cost of sales. The indicator of profit before tax and net profit of the enterprise increased from 2019 to 2021 by 5.1 times and 4.9 times, respectively.

Table 1. The main economic indicators of the enterprise.

Index	2019	2020	2021	2021 in % to	
				2019	by 2020
Revenue, thousand rubles	226100	225841	335066	148.2	148.4
Cost, thousand rubles	193039	183511	255548	132.4	139.3
Profit from sales, thousand rubles	32112	41766	64959	2.0 times	155.5
Profit before taxation, thousand rubles	26359	42600	135366	5.1 times	3.2 times
Net profit, thousand rubles	26359	42600	127830	4.9 times	3.0 times
Average annual number of employees, pers.	106	103	110	103.8	106.8
Average annual cost of fixed assets, thousand rubles	705055	994349	1108071	157.2	111.4

Average annual value of current assets, thousand rubles	374939	315402	346977	92.5	110.0
Average annual cost of equity, thousand rubles	44750	85387	165602	3.7 times	193.9
Average annual cost of borrowed funds, thousand rubles	1114182	1299362	1360194	122.1	104.7
Labor productivity, thousand rubles/person	2133	2193	3046	142.8	138.9
Capital productivity, rub./rub.	0.32	0.23	0.30	93.8	130.4
Return on sales, %	14.2	18.5	19.4	X	X
Net profitability, %	11.7	18.9	38.2	X	X
Working capital turnover ratio, revolutions	0.6	0.7	1.0	161.7	134.7
Working capital turnover duration, days	608	507	376	61.9	74.2

3 Results and discussion

Comparison of the financial results of the enterprise in the reporting year from 2020 shows a similar increase in the amount of revenue (48.4%), an increase in the amount of profit from sales amounted to 55.5%. However, it should be noted that the net profit at the same time increased by 3.0 times, which indicates a fairly competent financial and tax policy of the management. At the same time, as can be seen from the data presented in the table, 2020 and 2021 were more financially effective for the organization under study, therefore, in the study period, there is a positive trend in the growth of the organization's financial results.

It should be noted that there is a non-standard ratio of the indicator of profit from sales and the net profit of the organization, observed in almost every of the years under study. This is due to the presence of rather high amounts of other income.

Analysis of the data given in Table 1 allows us to conclude that the average annual number of employees of the organization under study has increased over the years. So in 2021, it amounted to 110 people, which is 3.8% more than in 2019. More than 90% of the organization's employees are directly involved in the main production, that is, in the production of agricultural products. The increase in the number of employees is caused by some increase in the volume of production activities.

The average annual cost of fixed assets of the enterprise in the reporting year amounted to 1,108,071 thousand rubles, which is 57.2% more than in 2019 and 11.4% more than in 2020. This is primarily due to the commissioning of a new acquired fixed assets, in particular, a powerful fruit storage refrigerator, VNS-66457 air cooler, BITZER compressor station 6FE-50Y, RS-3x250 receiver station and other facilities.

The rise in prices, as well as the sharply increased amount of receivables as of the end of 2021, led to an increase in the average annual cost of working capital in the last year under study. So in 2021, the average annual cost amounted to 346,977 thousand rubles, which is 10.0% more than in 2020.

Considering the indicator of profitability of sales of the enterprise, we can say that in the study period it is at a fairly high level. In the reporting year, the profitability of sales reached its maximum value for the entire study period, amounting to 19.4%. If we compare the indicator of profitability of sales of the reporting year with the same indicator of 2020, then there is an increase in the indicator by 0.9%.

Considering the data in the table, it can be noted that the efficiency of resource use at this enterprise in the dynamics of years is ambiguous. First of all, let's consider the indicator of labor productivity of the enterprise's employees, during the entire study period

it increased, amounting to 3046 thousand rubles in the reporting year. This is largely due to the growth in revenue received by the organization from sales.

The return on assets, in turn, decreased by 6.2% over three years, this is due to a significant increase in the average annual cost of fixed assets, that is, the growth rate of this indicator significantly exceeded the growth rate of sales proceeds.

The dynamics of the main indicators of the financial activity of the enterprise reflected in the table is clearly shown in Figure 1.

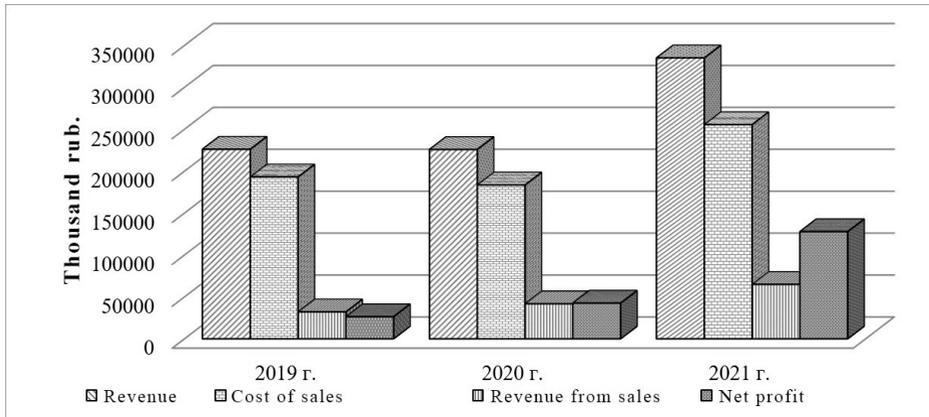


Fig. 1. The main indicators of the financial activity of the enterprise

The figure shows quite well the growth in revenue over the three years under study, this indicator took its maximum value in 2021, it amounted to 335,066 thousand rubles. Accordingly, the profit indicators also change. Almost every year, the indicator of profit before taxation is equal to the indicator of net profit, this is due to the fact that the enterprise is a single agricultural tax payer, this taxation system is optimal for the organization under study.

Next, we will evaluate the performance of the enterprise for five years. The choice of such a period is not accidental, the fact is that the organization has somewhat changed its priorities in the areas of production for the specified period.

The enterprise is an agricultural commodity producer, the main activity of which is the cultivation of crop products. Consider the volume of gross harvest of crop production, the data are given in table 2.

Table 2. Volumes of gross harvest of the enterprise's products, t

Index	2015	2016	2019	2020	2021	Deviation (+/-) 2021 from	
						2015	2020
Wheat	4230.1	10893.7	10975.7	5597.8	9241.5	5011.4	3643.7
Barley	1737.7	1516.1	3050.8	3597.8	-	-1737.7	-3597.8
Mustard	-	-	42.2	537.6	465.0	465.0	-72.6
Sunflower seeds	679.8	1432.3	2139.6	1187.7	11767.3	11087.5	10579.6
Rape	64.2	242.4	-	-	-	-64.2	0.0
Peas (chickpeas)	181.7	-	-	183.6	739.6	557.9	556.0
Ginger winter	569.4	406.9	-	-	-	-569.4	0.0
Vegetables	353.3	1330.6	-	-	-	-353.3	0.0
Fruit	33.7	226.7	365.6	1726.9	4167.5	4133.8	2440.6
Grape	445.9	225.8	-	-	-	-445.9	0.0

Table 3. Efficiency of using enterprise resources

Index	2019	2020	2021	Deviation (+,-) 2021 from	
				2019	2020
Labor productivity, thousand rubles	2133	2193	3046	913	853
Capital productivity, rub.	0.32	0.23	0.30	-0.02	0.07
Turnover of current assets, quantity revolutions	0.60	0.72	0.97	0.37	0.25
Costs per 1 rub. sold products, rub.	0.86	0.82	0.81	-0.05	-0.01
Received per average annual employee, thousand rubles:					
- profit from sales	303	405	591	288	186
- net profit	249	414	1162	913	748
Received for 100 rubles. total cost of goods sold, rub.:					
- proceeds	116.6	122.7	124.0	7.4	1.3
- profit from sales	16.6	22.7	24.0	7.4	1.3
- net profit	13.6	23.1	47.3	33.7	24.2
Received for 1000 rubles. average annual cost of fixed assets, rub.:					
- profit from sales	45.5	42.0	58.6	13.1	16.6
- net profit	37.4	42.8	115.4	78.0	72.6

Considering the data in the table, it can be noted that the efficiency of resource use at the enterprise in the dynamics of years is ambiguous.

First of all, we will consider the indicator of labor productivity of the employees of the enterprise; during the entire study period, it increased, amounting to 3,046 thousand rubles in the reporting year. This is due to a greater extent to the growth in revenue received by the enterprise from sales.

The return on assets, in turn, decreased by 0.02 rubles over five years, this is due to a significant increase in the average annual cost of fixed assets, that is, the growth rate of this indicator significantly exceeded the growth rate of sales proceeds.

During the study period, the turnover of current assets also increased by 0.37 turnover, the reason for this trend is that the growth in the average annual value of the organization's current assets from 2019 to 2021 is slightly lower than the growth rate of sales revenue for the same period.

Costs per 1 rub. of sold products amounted to 0.81 rubles in the reporting year, which is 0.05 rubles. less than in 2019 and by 0.01 rubles. less than last year.

In the reporting year, 591 thousand rubles were received per one average annual employee. profit from sales and 1162 thousand rubles. net profit, which also exceeds the values of previous years. At the same time, the values of 2021 are almost twice as high as those of 2019, which is due to a rather significant increase in the organization's profit indicators.

Based on 100 rubles. the full cost of goods sold by the organization would receive 124.0 rubles. revenue, or 24.0 rubles. profit from sales, or 47.3 rubles. net profit. In 2021, the enterprise had all the listed indicators take their maximum value for the entire period of the study.

Based on 1000 rubles. the average annual cost of fixed assets in 2021, the organization received 58.6 rubles. profit from sales, or 115.4 rubles. net profit.

4 Conclusion

Every year, the organization under study receives positive financial results in the process of carrying out its production and economic activities, and the results improve every year, which indicates a fairly competent financial and tax policy of the enterprise's management.

Summing up, we note that food security is an integral part of the economic security of any region. Food security occupies a special place in the economic stability of the development of regions. If we compare food security with other categories included in economic security, we can confidently say that it is food security that occupies a dominant position.

The issues of ensuring the food security of the region are of an integral nature, since this task accumulates the key points of agro-industrial and economic modernization, the real state and development trends of agricultural and food production, the domestic food market, changes in the degree of its dependence on imports, the solvency of the population in various regions of Russia.

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