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Organisational and economic support for the development of business enterprises in agriculture under martial law

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► **Abstract.** Entrepreneurs in agriculture ensure the potential of the country's food security and environmental protection. The study aims to substantiate the social, economic and conceptual foundations of the activities of business entities in agriculture under martial law. The research methodology is based on the provisions of system-functional analysis and institutional economic theory. Graphical, and abstract methods of systematisation of results were used. The study found that in 2023, more than 50 thousand business entities (92% of them were farms) produced products. 1.6 thousand agricultural businesses received loans worth 60.1 billion UAH. The author substantiates the need to keep the preferential financing of agricultural entrepreneurs under the "Affordable Loans 5-7-9%" programme as "survival loans" with the expansion of the limits to 130-140 million UAH and a reduction of the interest rate to 5%. The study determined that small business and family farming are the primary guarantors of employment. It is proved that in the period 2017-2022, 84.64% of the variation in net profit is explained by the variation in the level of agricultural products sold by business entities. The article substantiates the expediency of applying the organisational and economic principles of business development in wartime, developing comprehensive indicators for assessing the state of development of business structures in the agricultural sector of the economy and the impact of entrepreneurship on the development of rural areas. The indicators of development and efficiency of agricultural enterprises are characterised. The information and analytical material can be considered when developing regional programmes for the development of agrarian entrepreneurship

► **Keywords:** business entity; agrarian enterprises; development indicators; performance indicators; performance efficiency; functioning strategy; logistics; adaptation to martial law conditions

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► Introduction

In Ukraine, the functioning of business entities is associated with the risks of the military factor, which has radically changed the characteristics of the institutional environment. The development of agrarian enterprises in wartime is regulated by the state's establishment of special rules of economic interaction in the market. These rules determine performance indicators, motivation for cooperation, principles of gaining competitiveness, opportunities for realisation of the institutional potential of business forms, strategic priorities for entrepreneurship development and other factors of organisational and economic development of agrarian business entities. Under martial law, entrepreneurial activity takes place in modified institutional conditions, which relates to the establishment by the state of special rules for organising business. These rules affect the behaviour of entrepreneurs, but the principles and purpose of entrepreneurial activity remain the same – “risk and profit”. In this context, it is worth considering the problems of the functioning of business entities in agriculture, regardless of their organisational and legal form, size, and potential. The need for state support for the further development of entrepreneurial activity is becoming more urgent.

M. Nehrey & O. Trofimtseva (2022) analysed the functioning of Ukrainian agriculture in wartime. The study determined that the decline in the purchasing power of the population; disruption of logistics chains; theft of equipment and products; occupation of territories; lack of resources for production; reduction of the domestic market and labour problems are the main problems for agricultural businesses during the war. Human capital is a determining factor in the development of entrepreneurship. N. Sirenko & K. Mikuliak (2022), during their research using PESTEL-analysis, found that the “shadowing” of the economy, unstable exchange rates and difficulty in entering the market are threats to the socio-economic security of business entities in agriculture. V. Kyfyak *et al.* (2022) substantiated the impact of extreme operating conditions on the development of business entities. The lack of sources of financing is one of the significant problems of business functioning. Cooperative and integration relations help business entities to survive. A. Panteleimonenko *et al.* (2022) focused on the factors that determine the need for entrepreneurs to participate in agricultural service cooperatives. The lack of information about profitable suppliers and the lack of funds and access to credit resources intensify the need for business entities to cooperate.

Following V. Tarariko & V. Velychko (2022), production adaptability correlates with the improvement of industrial structure on a bioenergy basis. Indeed, this increases the profitability of production and strengthens its resilience to negative factors. The introduction of digital technologies into the development system of business entities increases the sustainable state of production, competitiveness, and innovative attractiveness (Abu Hasan *et al.*, 2022).

N. Tanklevska *et al.* (2023) addressed financing as an element of the effective economic activity of business entities in agriculture. The relationship between the sources of functioning and the net profit of business entities in 2014 and the first half of 2023 was revealed, which can be used to adjust the development strategies of regional

agricultural business entities and their state support programmes for 2024-2027. Z. Sinaj *et al.* (2023) assessed agricultural production, wages, and ways to increase labour productivity in agriculture. The authors substantiate the need to increase the mechanisation of agricultural production, increase state financial support, reduce dependence on imported goods, and increase agricultural exports.

R. Stonozhenko & I. Androshchuk (2023) highlighted the problems of functioning and peculiarities of crisis management of business enterprises in agriculture. The study emphasises that agriculture is the main source of budget revenues. O. Palenychak (2023) substantiated the conceptual features of the development of environmentally oriented agricultural production and changes in trends in the concentration of land resources in large farms. N.A. Abdul Rahman & Z. Abdul Rahim (2023) developed a structure of technological, organisational, and environmental factors of effective activity of business entities based on supply chain technology as intermediaries, the theory of innovation diffusion, and technologies for organising the market environment. N. Hussin *et al.* (2023) conceptualise a digital culture strategy to increase the sustainability and competitiveness of medium-skilled farmers. They demonstrate a close link between increasing agricultural productivity and the introduction of digital culture. However, some issues of the organisational and economic foundations of the formation of an entrepreneurial environment in extreme conditions remain insufficiently researched. The study aims to evaluate and substantiate the conceptual and some applied principles of the development of agrarian business structures in the current operating environment from the standpoint of functional analysis.

► Materials and methods

The research was based on the Law of Ukraine No. 2952-IX “On the Amendments to Certain Legislative Acts of Ukraine Regarding the Protection of the State Border of Ukraine” (2023), Law of Ukraine No. 9352 “On Amending Certain Legislative Acts of Ukraine to Create Conditions for Attracting Funds to Agriculture” (2023). Publications of national agencies were used (Finances, n.d.; Analytical review of the land ..., 2023; Official website of the State ..., n.d.), etc. The study is based on the works of international scholars (Abu Hasan *et al.*, 2022; Abdul Rahman & Abdul Rahim, 2023; Mohamad Fauzi *et al.*, 2023). In addition, the results of studies by Ukrainian scientists (Kyfyak *et al.*, 2022; Kucherenko *et al.*, 2023; Rudenko *et al.*, 2023) on the development of processes of adaptation of business entities in the agricultural sector of the Ukrainian economy to wartime activities, etc. were used.

The study is based on the methodological principles of systemic functional analysis and the concept of institutionalisation. The methods of logic and abstraction were used to determine the essence of the processes of survival of business entities in crisis conditions. Graphical, and regulatory methods were used to implement empirical assessments of business entities; approaches to generalising the results to formulate proposals; and establishing interrelationships in characterising the development of individual groups of business entities.

The parameters were found using the least-squares method, which involves the formulation and solution of a system of normal equations:

$$y = a_0 + a_1 \times x, \quad (1)$$

$$\begin{cases} a \cdot \sum x^2 + b \cdot \sum x = \sum x \cdot y \\ a \cdot \sum x + b \cdot n = \sum y \end{cases}, \quad (2)$$

where y – theoretical values of the resultant trait; a_0 – the start of the countdown under the condition that $x=0$; a_1 – regression coefficient; x – value of the factor trait; n – observation count.

By solving it, we obtain coefficient values and an analytical expression of the dependency:

$$y = a_0 + a_1 \times x. \quad (3)$$

Furthermore, for a system of two linear equations with two unknowns, the Kramer formulas are calculated as follows:

$$x_1 = \frac{\Delta_1}{\Delta}; \quad x_2 = \frac{\Delta_2}{\Delta}, \quad (4)$$

where x_1 and x_2 are the unknown elements of the system; Δ is the determinant of the system matrix; Δ_1 and Δ_2 are the determinants of the matrices A_1 and A_2 , respectively; A_1 and A_2 are the matrices obtained from the system matrix by replacing the corresponding column with the vector of the right-hand sides of the system.

Correlation and determination coefficients are calculated using the following formulas:

$$r = \frac{\sum(t_{x_i} \times t_{y_i})}{n} = \frac{\sum(x_i - \bar{x}) \times (y_i - \bar{y})}{n \cdot \sigma_x \cdot \sigma_y}, \quad (5)$$

$$t_x = \frac{x_i - \bar{x}}{\sigma_x}; \quad t_y = \frac{y_i - \bar{y}}{\sigma_y}, \quad (6)$$

$$\sigma_x = \sqrt{\frac{\sum(x_i - \bar{x})^2}{n}}; \quad \sigma_y = \sqrt{\frac{\sum(y_i - \bar{y})^2}{n}}, \quad (7)$$

$$d = r^2, \quad (8)$$

where \bar{y} – average value of the resultant trait; \bar{x} – average value of the factor trait; i – experiment; r – linear correlation coefficient; t_x, t_y – intermediate indicators for calculation; σ_x – standard deviation of the factor trait; σ_y – standard deviation of the resultant trait; d – coefficient of determination (or the square of the correlation coefficient). The calculation of the coefficient of determination provides information on the share of the total variation of the resultant attribute that is caused by the factor attribute.

Web-based versions of Word, Excel, and trend analysis were used to calculate and forecast annual changes in agricultural sales and net profit for 2030.

► Results and Discussion

The Russian military aggression against Ukraine has caused significant damage to the country's agricultural sector, and business enterprises have suffered significant losses. The first thing to note is the change in the institutional conditions for the functioning of the national agricultural sector and the development of business activities, namely a dramatic deterioration in logistics in domestic and foreign markets; disorganisation of infrastructure and sales channels for agricultural products and food; a decrease in Ukraine's share in global agricultural production and sales; an increase in the cost of cost components and significant volatility in domestic market prices (supply prices). Rural areas have been destroyed. Production volumes of key products have decreased, transport, logistics, social and marketing infrastructure is being destroyed; there is an outflow of personnel outside Ukraine; 20% of arable land is unavailable for agricultural production due to mining and temporary occupation; and the functioning of large-scale production is becoming more difficult. The industry changed: the structure of production and its restructuring in terms of sown areas, specialisation, and sectoral capacities in the regional context; changes in the structure and composition of crops grown; challenges in terms of staffing; rising costs of product logistics; significant losses from military operations in the territories – destruction of entire segments of the economy – industries, individual enterprises in general; mining of territories; changes in the institutional structure and number of business entities in the industry (Tables 1, 2)

Table 1. Operating business entities and individual entrepreneurs in agriculture in 2010-2022, units

Years	Large enterprises.	Medium enterprises		Small enterprises		Micro enterprises		Share of individual entrepreneurs in the structure of small businesses
	total	total	*	total	*	total	*	
2010	13	3,077	3	69,268	23,623	65,254	23,499	34.10
2015	29	2,200	2	68,057	25,804	63,401	25,758	37.92
2019	34	1,963	2	66,235	20,337	61,162	20,246	30.70
2020	36	1,827	3	64,834	19,354	59,769	19,266	29.85
2021	49	1,791	3	62,700	18,876	57,471	18,808	30.11
2022	39	1,482	3	46,570	16,627	41,940	16,577	35.70
2022 in % up to 2010	+200	-51.83	0	-32.77	-29.62	-35.73	-29.46	
2022 in % up to 2021	-20.41	-17.26	0	-25.73	-11.91	-27.02	-11.86	

Note: * – including individual entrepreneurs

Source: Official website of the State Statistics Service of Ukraine (n.d.)

Table 2. Key indicators of the number of operating businesses and employed workers in agriculture in 2017-2022

Indicators	2017	2018	2019	2020	2021	2022	2022 in % up to 2017	2022 in % up to 2021
The number of operating entities and units includes:								
Large	18	23	34	36	49	39	+116.66	-20.41
Medium	2,073	1,988	1,963	1,827	1,791	1,482	-28.51	-17.26
Small	67,445	67,585	66,235	64,834	62,700	46,570	-30.95	-25.73
Micro	62,484	62,505	61,162	59,769	57,471	41,940	-32.88	-27.02
Several employees, and persons, including:								
Large	27,537	32,779	43,062	38,584	43,346	34,492	+25.26	-20.43
Medium	278,911	268,913	nd	nd	nd	nd	nd	nd
Small	250,079	247,562	nd	nd	nd	nd	nd	nd
Micro	131,449	131,980	126,115	123,447	130,757	99,820	-24.06	-23.66

Note: nd – no data published

Source: Official website of the State Statistics Service of Ukraine (n.d.)

Thus, in 2012-2023, the number of large enterprises increased by 3 times or by 10-15% annually. At the same time, the number of medium and small businesses decreased by 2-4% per year on average, and by 0.5-1% for small businesses. These processes were influenced by

mergers and acquisitions of large, medium, and small businesses. The share of individual entrepreneurs among small entrepreneurs remains stable at 30-35%. The main indicators of economic activity in 2018-2022 tend to increase, except in 2022 (Table 3).

Table 3. Key indicators of economic activity of operating business entities in agriculture for 2018-2022 (UAH million; in constant prices of 2016; end of year)

Indicators	2018	2019	2020	2021	2022	2022 in % up to 2018
The volume of products sold, including:	504,514.3	537,548.2	587,728.9	890,979.3	651,942.9	+29.22
Large	54,757.9	74,131.9	78,052.23	114,806.3	111,514.9	+103.6
Medium	253,929.6	259,697.5	273,895.2	450,567.3	286,212.1	+12.71
Small	195,893.6	203,805.6	235,869.3	325,714.9	254,261.6	+29.79
Micro	60,057.9	64,740.7	76,536.3	101,823.7	75,843.7	+26.28
Net profit	703,77.3	92,786.9	81,421.1	237,571.9	84,788.6	+20.47
Net profit per 1 employed employee, including:	0.13681	0.18453	0.17057	0.49604	0.20840	+52.32
Large	0.34222	0.11672	0.22490	1.11367	0.53647	+56.76
Micro	0.03711	0.04618	0.00840	0.19165	0.06207	+67.26
Profitability of all operations, % incl:	14.2	16.6	14.0	37.8	13.7	-03.52
Large	21.2	6.1	9.7	42.4	14.5	-31.60
Medium	15.2	25.0	14.7	35.5	13.9	-08.55
Small	11.0	9.6	14.9	38.3	13.1	+19.09
Micro	7.9	9.0	15.3	35.3	9.8	+24.05
Labour costs	37,789.5	44,865.8	47,261.7	54,183.3	51,485.8	+36.24
Average monthly salary per employee, UAH	6,121	7,435	8,251	9,427	10,546	+72.27
Capital investments in tangible assets, of which:	70,304.7	61,290.7	49,969.5	67,835.4	–	-03.51*
Large	7,638.9	10,491.7	6,627.3	9,870.6	–	+21.29*
Medium	32,196.7	28,366.5	26,862.9	34,485.8	–	+07.11*
Small	24,417.3	19,078.1	15,765.7	21,984.9	–	-09.96*
Micro	6,051.8	3,354.4	713.6	1,494.1	–	-75.31*
Capital investments in tangible assets per 1 ha of agricultural land	1.69452	1.48299	1.20959	1.64207	–	-03.09*

Note: * – 2021 in % up to 2018

Source: Official website of the State Statistics Service of Ukraine (n.d.)

The correlation between the volume of products sold by operating business entities and net profit for 2017-2022

in million UAH at constant prices of 2016 is established (Tables 4, 5).

Table 4. Data to establish the relationship between profit and sales of operating businesses

Indicators	2017	2018	2019	2020	2021	2022
Products sold, X_i	437,369.7	504,514.3	537,548.2	587,728.9	890,979.3	651,942.9
Net profit (loss), Y_i	68,202.7	70,377.3	92,786.9	81,421.1	237,571.9	84,788.6

Source: Official website of the State Statistics Service of Ukraine (n.d.)

Table 5. Estimated values of intermediate indicators for establishing a linear dependence function

	x_i^2	x	y	y_i^2	$x_i y_i$
1	191,292,254,478.09	437,369.7	68,202.7	4,651,608,287.29	195,943,862,765.38
2	254,534,678,904.49	504,514.3	70,377.3	4,952,964,355.29	259,487,643,259.78
3	288,958,067,323.24	537,548.2	92,786.9	8,609,380,975.54	297,567,448,298.78
4	345,425,259,895.21	587,728.9	81,421.1	6,629,395,525.21	352,054,655,420.42
5	793,844,113,028.49	890,979.3	237,571.9	56,440,407,669.61	850,284,520,698.10
6	425,029,544,860.41	651,942.9	84,788.6	7,189,106,689.96	432,218,651,550.37
Σ	2,299,083,918,489.93	3,610,083.3	635,148.5	88,472,863,502.9	2,387,556,781,992.83

Source: compiled by the author following a formula (1-4)

The following results were calculated using formulas (1-4). Thus, with an increase in the volume of agricultural products sold by business entities by 1 million UAH, net profit increases by 0.427 million UAH. Let us calculate the correlation coefficient (Table 6).

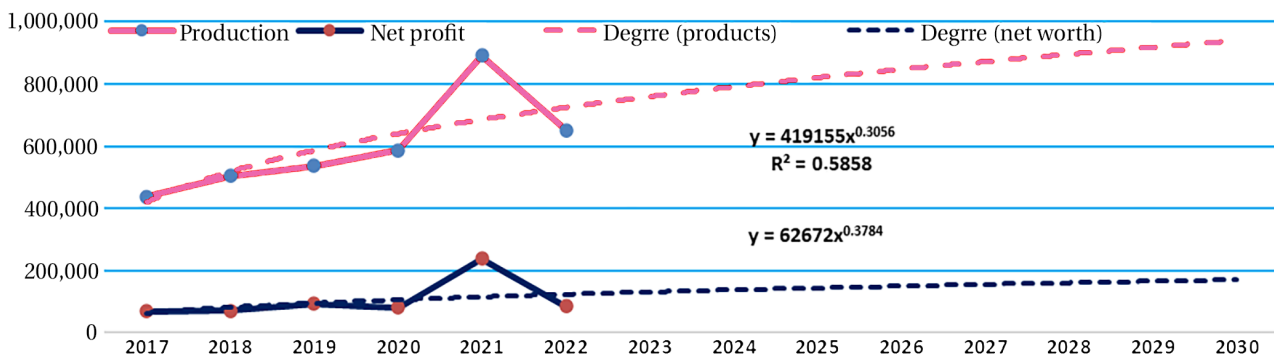
The following data were calculated using formulas (5-8). Thus, the value of the correlation index of 0.9200 calculated according to the table indicates that the actual amount of deviations of the resultant trait is approximately

equal to the limit. The coefficient of determination, which characterises the part of the variation of the resultant trait that depends on the variation of the factor trait, is 0.8464. During 2017-2022, 84.64% of the variation in net profit is explained by the variation in the level of agricultural products sold by business entities. Thus, the impact of the remaining factors on the analysed population is not significant. Changes in products sold by business entities and net profit in 2030 were calculated (Fig. 1).

Table 6. Estimated values for determining correlation and determination coefficients

	x	$x_i - \bar{x}$	$(x_i - \bar{x})^2$	y	$y_i - \bar{y}$	$(y_i - \bar{y})^2$	t_x	t_y	$t_x t_y$
1	437,369.7	-164,310.9	26,998,071,858.8	68,202.7	-37,655.4	1,417,929,149.2	-1.13	-0.63	0.7119
2	504,514.3	-97,166.3	9,441,289,855.7	70,377.3	-35,480.8	1,258,887,168.6	-0.67	-0.59	0.3953
3	537,548.2	-64,132.4	4,112,964,729.8	92,786.9	-13,071.2	170,856,269.4	-0.44	-0.22	0.0968
4	587,728.9	-13,951.7	194,649,932.9	81,421.1	-24,437	597,166,969	-0.10	-0.41	0.0410
5	890,979.3	289,298.7	83,693,737,821.7	237,571.9	131,713.8	17,348,525,110.4	1.99	2.21	4.3979
6	651,942.9	502,62.3	2,526,298,801.3	84,788.6	-21,069.5	443,923,830.3	0.35	-0.35	-0.1225
Σ			126,967,013,000.2			21,237,288,496.9			

Source: compiled by the author following formulas (5-8)

**Figure 1.** Forecast of changes in products sold by business entities and net profit in 2030 (UAH million; in constant 2016 prices)

Note: $y = 41915 \times x^{0.305}$ – power function for forecasting changes in products sold by business entities in 2030; $y = 62672 \times x^{0.378}$ – is a power function for forecasting net profit in 2030; the correlation coefficient is 0.678

Source: Official website of the State Statistics Service of Ukraine (n.d.)

However, qualifying the organisational and economic foundations of the development of entrepreneurial

formations, it is worth noting that it relies on resource provision and significantly affects the efficiency and

effectiveness of their production and economic business activities, and improvement of their business results is possible with an optimal combination of human, intellectual, material and financial resources. By comparison, changes in land use mean not only the loss of agricultural land but also a decrease in landscape diversity, which is a negative phenomenon, especially in the spatial context of sustainable rural development.

The state provides institutional support to business entities to strengthen their capacity to operate under martial law. Such measures include creating conditions for access to sales channels and logistics of obtaining resources (seeds, fertilisers, fuel, etc.). One of the segments of institutional support is digitalisation, which applies to all segments of the organisation of functioning and market interaction. Today, it is necessary to preserve the opportunities for the functioning of agricultural enterprises that have problems with staffing.

Businesses should implement measures to improve production efficiency through the introduction of rational concentration, specialisation; diversification of production; alternative energy; forms of production organisation; and cooperation and integration. More than 50 thousand business entities produce agricultural products. Almost 92% of them are farms. There are approximately 32.5 thousand active business entities, with 29 thousand of them cultivating 4.7 million hectares of land (Hromov, 2023). Small agricultural businesses have a significant growth potential in terms of quantity and quality (in 2022, compared to 2018, the volume of products sold increased by 29.79%, the level of profitability of all activities by 19.09%, and labour costs by 59.91% (Table 3)) and family farming businesses. This sector institutionally acts as the primary guarantor of employment, capacity building, and opportunities for active economic and rural recovery.

In the future, the creation of small business forms, such as family farms, craft businesses, public services, etc. is expected to increase. This is related to the flexibility of small businesses, and their institutional capacity to quickly restructure their activities and even relocate to another region. A radical change in the mechanism of organisational and economic development of agrarian entrepreneurial formations, cooperation and agro-industrial integration is needed in the following areas: reorientation from the raw material export model of management to the model of deep processing of agricultural products; activation of small farm businesses and craft production; spread of cooperative integrated formations; involvement of territorial communities' resources in the mechanism of entrepreneurial activity through the creation of commercial and communal agrarian enterprises.

Among the organisational and economic factors that influence the development of agrarian businesses, in addition to a decrease in the production of certain types of products, higher transport and logistics costs, and restrictions on imports, prices for certain types of agricultural products are important. In an interview with Suspilne, Oleh Skrynychuk, director of an agricultural enterprise in the Khmelnytskyi region, stated that in 2024, the area under some crops may be reduced due to unprofitable production (Konovalova & Porobok, 2023). As of September 2023, the current wheat prices are 5.4-6.0 thousand UAH/t

including VAT, barley – 3.5 thousand UAH/t, and rapeseed – 14 thousand UAH/t. These prices do not cover the costs of growing these crops. Farmers may decide not to grow these important crops, which are essential for food security.

State support for the development of business structures ensures the achievement of positive results. For example, the allocation of 645 million UAH to support farms in 2019, which was received by more than nine thousand farms, ensured a 19.5% increase in gross output in 2021 compared to 2018. In general, the agricultural sector of the economy saw a 19.9% increase in gross output in 2014-2023. Gross value added grew by 6.4%, while the rural population of active age (16-59 years) decreased. The decline in the rural population can also be considered a reason for the 16% decline in livestock production in households in 2021 compared to 2015. The growth of gross value added over this period was influenced by a 1.7-fold increase in capital investment and indirectly by the average monthly wage growth from 3,000 to 9,000 in 2021 (Official website of the State..., n.d.).

State support for business development during the war period is provided through concessional lending. In 2022, 22,000 loans worth 86 billion UAH were issued in the agricultural sector. More than half of these loans were issued under the Affordable Loans 5-7-9% programme. The Ministry of Agrarian Policy also launched the State Agrarian Register as a basis for receiving donor assistance to farmers. As part of the State Agrarian Register, in 2022, 3,000 business entities received financial support worth 1.6 billion UAH. A total of 2,763 businesses received 1.3 billion UAH for the development of crop production. In addition, 275 business entities received 0.3 billion UAH for the development of livestock (Finances, n.d.). In 2023, 1.6 thousand agricultural businesses received loans worth 60.1 billion UAH. However, 9,000 businesses received 34.8 billion UAH under the programme "Affordable Loans 5-7-9%" (Cabinet of Ministers has amended..., 2023). In the period from 09.10-16.10.2023 alone, 235 business entities received loans worth 1.3 billion UAH under the "Affordable Loans 5-7-9%" programme. Banks granted 21 thousand loans worth 75 billion UAH since the beginning of 2023. Businesses mostly use loans for anti-crisis and anti-war purposes. Agricultural businesses received UAH 35 billion to support their operations. It has been established that in 2023, preferential financing of agricultural businesses under the "Affordable Loans 5-7-9%" programme should be retained, but not as "trust loans", but as "survival loans"; the limits should be expanded to 130-140 million UAH; and interest rates should be reduced to 5% (Finances, n.d.).

The Cabinet of Ministers of Ukraine amended the mechanism of state support for businesses under the Affordable Loans 5-7-9% programme (Cabinet of Ministers has amended..., 2023). These changes will apply to businesses located in areas of high military risk (de-occupied). Participants in the Affordable Loans 5-7-9% programme will be able to reimburse interest under the programme up to 1% for the first two years; 5% for investment purposes starting next year and 3% for working capital needs. In addition, the loan term is being extended to 10 years for investment purposes.

For businesses operating in the de-occupied territories, the programme limit may be increased to 150 million

UAH. For all other businesses that create increased added value and implement energy modernisation, the loan term is extended to 10 years and the programme limits for investment purposes are increased to 150 million UAH. However, for all other cases, the rate of 13% p.a. for working capital formation remains the same and the rates of 5-7-9% for investment purposes remain. In addition, financial state support is provided to business entities, and the maximum term for using factoring financing is set at 30 days. Support for business entities under factoring agreements is provided by the Entrepreneurship Development Fund within the limits of the funds received and provided for in the state budget (Cabinet of Ministers has amended..., 2023).

As a result of the "Development of Access to Capital Markets for Ukraine's Agricultural Sector" project, 773 agricultural loan certificates (5.66 billion UAH) were issued by agricultural producers in 2023. In 2023, compared to 2022, the average loan amount was 22% lower; loans were more often granted against financial agricultural receipts; the largest loan amount was issued against corn, sunflower, and rapeseed (Finances, n.d.). One of the tools for raising funds is the adoption of the Law of Ukraine No. 9352 "On Amending Certain Legislative Acts of Ukraine to Create Conditions for Attracting Funds to Agriculture" (2023) to allow raising funds under the guarantee of the right to use leased land.

In 2023, 118 agricultural businesses received 476.7 million UAH of development assistance under the E-work programme, which has been in place since 1 July 2022 and provides support to small and medium-sized businesses to develop their own business in the "New Level", "Your Garden", "Your Business" and "Your Greenhouse" programmes. A total of 99 business entities received 378 million UAH for the development of horticulture. Another 19 business entities received 98.7 UAH million for the development of greenhouse production. In 2023, these grants were fully disbursed to 97 businesses. For the period from 1 July 2022 to November 2023, 127 business entities have already been paid 525.7 million UAH (21 business entities received 112.7 million UAH for the development of greenhouse production; 106 business entities received 413 million UAH for the development of horticulture, berry growing and viticulture) (Finances, n.d.).

The war has affected the dynamics of land sales and purchases by businesses. In areas close to the frontline, investors are reluctant to invest. Investments in land in this area are only possible if the investor sees that the return on these plots will be higher than in other regions. Entrepreneurial action has also kicked in. According to Dobrozem (Land market in wartime..., 2023), the ratio of supply to demand for land has changed in Ukraine. Before the war, the number of people willing to buy land accounted for 60-70% of the market, and during the war, 30-40%. In the western and central regions, the demand for land plots is higher than in the southern and eastern regions.

Agricultural entrepreneurship provides positive results in Ukraine's economy. The companies' activities ensured the highest profitability of operating (20.3%) and total (13.6%) activities in the context of the war and obstacles to sales. However, companies suffered significant losses as a result of the hostilities. Only 8% of companies

were able to achieve a positive financial result. The share of unprofitable enterprises increased by 3.17% in 2021 and to 21.6% in 2022, but it is the smallest among all types of economic activity. The need to expand exports of agricultural products with high value-added is also problematic.

Business activities in the war zone have been suspended. But there are production problems in the rest of the country as well, including the rising cost of material and technical resources. The total cost of logistics in hryvnia terms has increased 2-3 times. There is a shortage of labour, especially of machine operators. The problem of selling agricultural products has not been fully resolved. The key problem is the blockade of ports (Mykolaiv, Odesa, Kherson). Most (over 90%) of agricultural exports are carried out by sea. About 150,000 hectares of agricultural land remain uncultivated (Land market in wartime..., 2023). This is a measure caused by military operations, but it affects the state of farmers' business activities.

The study of the conceptual and applied principles of survival of business entities in agriculture under extreme operating conditions is a common problem. Studying the issues of manifestation of the essence and peculiarities of the development of business entities in agriculture, scientists define the concept of "entrepreneur" and determine that for the development of entrepreneurship, a favourable environment is important, which will allow to intensify this process (Kucherenko *et al.*, 2023; Polhorodnik, 2023; Ihnatenko *et al.*, 2023). The authors also consider the theoretical essence of entrepreneurial potential as a basis for the development of entrepreneurial activity and describe the prospects for its development. It is possible to agree with the opinion that the basis for the further development of rural areas is small entrepreneurial structures, both agricultural and non-agricultural. The further development of entrepreneurial activity is realised through family farms, cooperatives and legal entities-entrepreneurs.

The position of A. Bitkowska *et al.* (2022) on the fact that the use of the conceptual framework of Agile Business Process Management allows entrepreneurs in agriculture to more effectively implement radical actions in the business environment is noteworthy. O. Dovgal (2022) revealed the basic principles of implementing a circular business model of development. Considering the specialisation of the value chain, the author substantiates the scheme of organisational forms of business models of the circular economy. The socio-economic benefits of the transition of entrepreneurs to the system of the circular development model are evident. B. Hnatkivskyi *et al.* (2022) highlighted the peculiarities of land use by business entities in agriculture. In 2022, the average purchase and sale price of agricultural land in Ukraine was 38,560 UAH/ha, which is 40.11% higher than the average normative monetary value of land in the country (27,520 UAH/ha). However, as of July 2023, the weighted average purchase and sale price of agricultural land was 35,367 UAH/ha, which is 28.51% higher than the average normative monetary value of land in the country (Analytical review of the land..., 2023). It is possible to agree with the authors that the development of business entities in agriculture is extensive, and business entities themselves do not want to sell land yet.

D. Shelenko *et al.* (2022) highlighted the potential for the development of agricultural cooperatives by 2023 and

found that the size of net profit is most influenced by the area of agricultural land, the number of business entities and employees, and the total cost of production. However, as of 01.10.2023, compared to 01.10.2022, the number of agricultural production cooperatives decreased by only -01.81%, and service cooperatives by -02.13%. In July 2023, 32.7 million hectares of agricultural land were registered, which is 20.84% less than at the beginning of 2022 (Official website of the State..., n.d.; Analytical review of the land..., 2023). It is worth noting that only through the concentration of cooperative structures, and the introduction of innovative technologies and production automation systems will entrepreneurs' incomes increase.

The results of the study by O. Shust (2023) on the ways of the post-war revival of the agrarian economy with financing processes based on the principles of public-private partnership are noteworthy. In the future, entrepreneurs should focus on the production of high-value-added products; the development of beef cattle and sheep breeding with a high return on investment; diversification of production activities of corporate sector entrepreneurs specialising in grain crops. We can agree with S. Jerčinović (2023), who reveals the implementation of the possibilities of effective and competitive marketing strategies of business entities in agriculture and elements of sustainability of marketing strategies with the peculiarities of organisational culture transformation, as well as with the opinion of N. Patyka et al. (2023) that over the period 1991-2023, the crisis in rural areas continues to worsen. This is evident in a reduction in employment, increased unemployment, rising poverty, mass migration of peasants, deterioration of infrastructure and access to social services. O. Garafonova et al. (2023) revealed the components of losses by categories of the agricultural sector and identified potential sources of formation of a model for the post-war revitalisation of business entities in agriculture in the de-occupied territories. The opinion of the authors is valid, as the creation of cooperative-integrated business structures, clusters, and non-agricultural business entities can improve socio-economic conditions and support the population.

S. Kucherenko et al. (2023) determined that cost recovery has the highest priority in the system of entrepreneurship development in agriculture. The statement that the security and financial components of survival in extraordinary operating conditions reflect the factors of increasing competitive advantage is valid. The overall socio-economic situation of business entities in agriculture directly affects the food and national security of the country. It is also worth supporting the position of Y. Polhorodnik (2023) that the strategic management of the development of an entrepreneurial entity is the process of forming and implementing a development strategy to achieve maximum results, adapt to changes in the environment and implement strategic plans, as well as the opinion of researchers M. Ihnatenko et al. (2023) that focusing, cost reduction, combined and differentiation strategies should be implemented by entrepreneurs in wartime. The system of adaptation to the crisis state of the economy, optimal relationships with business partners, effective management of financial and labour resources, and an adequately selected competitive strategy

affect the mechanism of increasing the potential of investment attractiveness.

C. Rudenko et al. (2023) emphasise the link between risk management and the need to ensure business continuity in agriculture. The implementation of a risk management system enables entrepreneurs to respond adequately to the realities of the market environment. The statement of A. Tkachenko (2023) that crisis management helps businesses to remain competitive, adapt to changes, and find new opportunities for development with minimal losses is valid.

The study proved that an adaptive approach to functioning under martial law is associated with the development of strategies for reflecting the impact of the crisis by a small business entity (Kravchenko et al., 2023). T. Sus et al. (2023) substantiated the need to implement a model of cooperative financing for farms. It is possible to conclude that the amount of self-financing of an entrepreneur depends on the level of income and the possibility of tax exemption.

N. Shandova & A. Tarasiuk (2023) proposed a mechanism for ensuring the development of innovation activity that allows organising effective interaction of structural agents of development and purposeful management of changes in innovation activity. The main tasks of launching the processes of post-war infrastructure modernisation and developing competencies for the formation of new competitive advantages are to intensify the innovation activity of an enterprise. The implementation of the business process reengineering algorithm by O. Lyzounova et al. (2023) can significantly reduce the cost of resources, fuel, labour, etc. The authors of this study agree that the use of an innovative reengineering model can change the way business entities operate in agriculture and accelerate the processes of their adaptation to extreme operating conditions.

I. Tomashuk et al. (2023) substantiated the need for a transition to a green economy system. The concept of "green growth" highlights the importance of integrating the socio-economic and environmental policies of the enterprise to establish new sources for the socio-economic growth of small businesses in agriculture. The article reveals the direction of development of the green economy as a factor in ensuring the transition to sustainable development of the country. Important economic indicators of sustainable ecological and economic development are the nature intensity of the economy, investments in agriculture, and the share of output. M. Ilchuk et al. (2023) proposed a mechanism of environmental taxation for entities to stop the negative processes of soil degradation. S.N. Mohamad Fauzi et al. (2023) assessed the risk factors for new business entities. As a result of risk identification and assessment, it was found that the qualities of the entrepreneur are the most important risk factors in business.

The parameters of the economic crisis impose new requirements for the formation of an effective system for the survival of business entities and the adaptation of their economic mechanism to extreme conditions. Entrepreneurs in agriculture were able to adapt to the crisis more quickly. The following remain as obstacles to the development of entrepreneurship structures in agriculture: the focus of programmes on supporting large producers; low

level of information and advisory support; risky business start-ups; and low liquidity of production.

► Conclusions

The organisational and economic foundations of the development of agrarian entrepreneurial formations are associated with the risks of the military factor, which changes the characteristics of the institutional environment of management, regulated by the rules of economic interaction in the market established by the state. These rules determine the principles of gaining competitiveness, strategic priorities for the development of entrepreneurship, and influence the behaviour of entrepreneurs, but the principles and purpose of entrepreneurial activity as a socio-economic phenomenon remain constant – “making a profit”. The author proposes a classification of organisational and economic principles of development of entrepreneurial entities and outlines prospects for their development depending on the size and status under martial law and the role of state support through preferential lending in improving the efficiency of entrepreneurial activity of business entities. The primary guarantor of employment is small business and family farming.

Trends in changes in the organisational and economic factors influencing the development of entrepreneurial formations are identified, in particular: a decrease in the production of certain types of products; an increase

in the cost of material and technical resources; a 2-3-fold increase in transport and logistics costs; restrictions on import operations; a shortage of mechanic personnel; changes in prices for certain types of agricultural products, etc. It is established that the need to expand exports of agricultural products with a high content of added value is quite problematic. It is substantiated that an increase in the volume of agricultural products sold by business entities by 1 million UAH leads to an increase in net profit by 0.427 million UAH.

Further research should clarify the strategic directions of entrepreneurship development in accelerating the post-war development of the country's economic system. It is also necessary to address the need to develop regional programmes for the development of business entities and their cooperative associations of various specialisations for the period up to 2030 and to provide state support for starting their business, spreading financial and socio-economic literacy, protecting property rights, employing rural producers, and increasing the export potential of business entities in the system of post-war economic reconstruction.

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► References

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Організаційно-економічне забезпечення розвитку суб'єктів підприємництва в сільському господарстві в умовах воєнного стану

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► **Анотація.** Суб'єкти підприємництва в сільському господарстві забезпечують потенціал продовольчої безпеки країни та збереження навколишнього середовища. Мета статті полягала в обґрунтуванні соціальних, економічних та концептуальних засад діяльності суб'єктів підприємництва в сільському господарстві в умовах воєнного стану. Основою методології дослідження слугували положення системно-функціонального аналізу та інституціональної економічної теорії. Використано графічний, абстрактний методи систематизації результатів. В процесі дослідження встановлено, що у 2023 році продукцію виробляли понад 50 тис. суб'єктів підприємництва (92 % з них – фермерські господарства). 1,6 тис. суб'єктів підприємництва в сільському господарстві одержали кредитів на суму 60,1 млрд грн. Обґрунтовано необхідність залишення пільгового фінансування суб'єктів підприємництва в сільському господарстві по програмі «Доступні кредити 5-7-9 %» як «кредитів виживання» з розширенням лімітів до 130-140 млн грн. та зменшенням відсоткової ставки до 5 %. Виявлено, що первинним гарантом зайнятості населення є мале підприємництво та сімейний фермерський бізнес. Доведено, що в період 2017-2022 рр. 84,64 % варіації чистого прибутку пояснюється варіацією рівня реалізованої суб'єктами підприємництва продукції сільського господарства. Обґрунтовано доцільність застосування організаційно-економічних засад розвитку підприємницької діяльності в умовах воєнного часу, розробку комплексних індикаторів оцінки стану розвитку підприємницьких структур в аграрному секторі економіки та вплив підприємництва на розвиток сільських територій. Охарактеризовано індикатори розвитку та ефективність діяльності аграрних підприємств. Інформаційно-аналітичний матеріал можливо враховувати при розробленні регіональних програм розвитку суб'єктів аграрного підприємництва

► **Ключові слова:** суб'єкт підприємницької діяльності; аграрні підприємства; індикатори розвитку; ефективність діяльності; стратегія функціонування; логістика; адаптація до умов воєнного стану