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THE TAX CONTEXT AT THE FAMILY BUSINESS

EVA VINCENCOVÁ

Daně – teorie a praxe 2017 je vědecký sborník soukromé vysoké školy AKADEMIE STING v Brně.

Konference si nekladla za cíl objevit nové ekonomické teorie, třetí ani šestou cestu k prosperující ekonomice. Stává se již tradičně setkáním lidí, kterým není lhostejná prosperita země a hledají řešení praktických problémů. Má tedy komplementární funkci k tradičním konferencím vysokých škol, zaměřených více na teorii.

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Current state and prospects of innovative development of sugar production in Ukraine

Nataliia Husiatynska, Tetiana Chorna

Abstract

The materials present the results of analysis of the current state of sugar beet production in Ukraine, highlighted the main problems and identified the prospects for innovation development of the industry.

Key words: sugar industry, sugar production, sugar market, analysis of the sugar market, innovative development of sugar production.

JEL classification: L660

1 Introduction

In the current conditions of economic development, a domestic agro-industrial complex can become a guarantor of Ukraine's food and economic security. Improving the stability and efficiency of beet and sugar industry is one of the most urgent issues in the system of national agricultural policy and food security. The activity of enterprises of the sugar-beet industry significantly influences the work of confectionery, baking, pharmaceutical, canning, chemical, cosmetic and other industries for which sugar and related products are the raw material base. In addition, sugar beet production is the basis for the production of alternative fuels, such as bioethanol and biogas, which is currently one of the ways to overcome the energy crisis.

However, in recent years, the development of the industry is in decline, which has led to negative trends in the development of both the entire agricultural market and the sugar market in particular. So, there were problems with the provision of sugar factories with raw materials, sugar production decreased, wholesale and retail prices increased, and so on. Accordingly, research and ongoing analysis of the sugar market plays an extremely important role both for managing industry activities and for making sound decisions at the macro level.

2 Main part

As of 1991, the beet-sugar subcomplex of Ukraine consisted of 192 sugar factories, 5 sugar refineries, 4 seed plants, 135 seed farms, over 8 thousand collective farms, which grew sugar beets, 12 machine-building plants, 10 quarries for the production of limestone, construction and assembly, repair and other organizations, research and development institutes, enterprises of industrial and social infrastructure (Portal: <http://sugarua.com>).

However, after 1991, the situation in the industry has undergone significant changes. Under the influence of the economic crisis, was the curtailment of investment, research and technological programs, sharply increased prices for energy and material resources, mineral

fertilizers, as well as machinery and equipment for growing, harvesting, transporting and processing sugar beet. As a result, the cost of sugar beets has significantly increased, and for most sugar factories sugar production has become unprofitable, which has led to their bankruptcy and closure.

Today, the situation in the industry of sugar beet in Ukraine can be called difficult. Problematic issues of the functioning of the industry were formed throughout the period of independence of the state. By volume of beet sugar production, Ukraine, before 1990, was ranking first in the world, producing 13-20% of world beet sugar production (МОСТЕХСЬКА Т., ЄМІЧЕВ Б., 2017). During the years of independence, the domestic sugar industry suffered significant losses, which are largely due to the rupture of traditional economic relations for Ukraine, the exit from food markets of the Union republics, and the insufficient level of competitiveness of products. In the recent period, the situation in the industry is characterized by the deterioration of the situation of many sugar factories and the reduction in their number (Figure 1). One of the reasons for a significant reduction in the number of sugar factories was the excess of sugar production over consumption.

Since 2000, the total capacity of working factories has decreased by more than 50% and amounted in 2012 – 212,9 thousand tons of beet processing per day (ФІЛІОК, 2014). The capacity of the factories operating in 2016/2017 marketing year (MY) amounted to 152,68 thousand tons of sugar beet per day (Portal: <http://sugarua.com>).

At the same time, it should be noted that in recent years there has been an increase in the volume of harvesting of root crops per hectare of sown area and their sugar content, which creates the prerequisites for reducing the cost price of sugar.

Figure 1: The number of active sugar factories in Ukraine in 1991-2017



Source: compiled by the authors on the basis of statistical data of the State Service of Ukraine (<http://sugarua.com>)

The main characteristic of the functioning of the market of any product and the situation on it, is its state of conjuncture. The conjuncture of the sugar market – reflects the economic situation on it in relation to demand, supply, price level, inventory, the position of major competitors firms, etc.

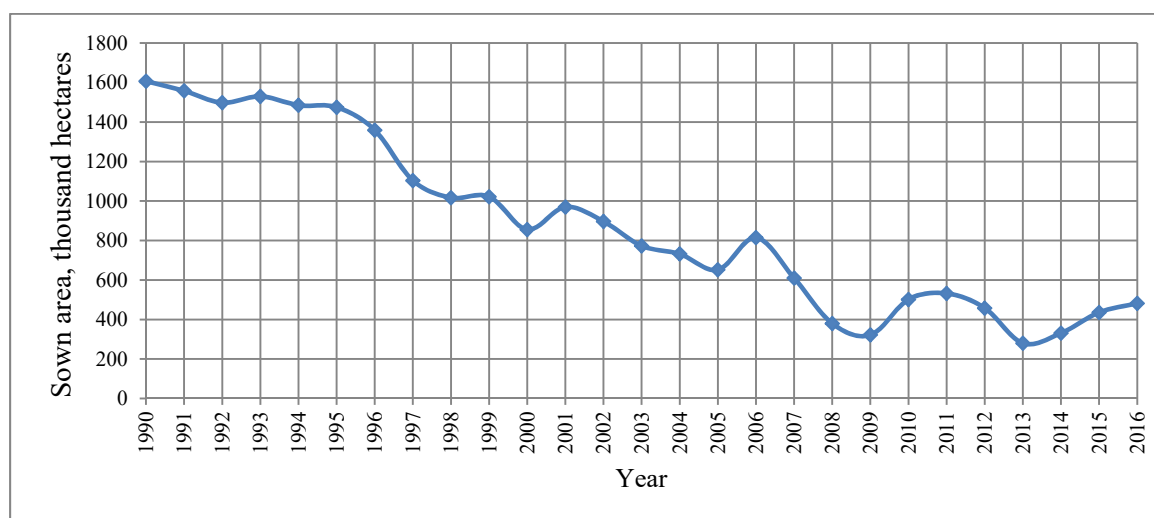
Sugar market analysis is important both for the country and for sugar producers. This analysis reflects the main indicators of the industry's development, characterizes the dynamics of demand and supply of sugar, etc. The timely and accurate analysis of the sugar market provides an opportunity to assess the prospects of the industry and sugar producers, to predict future development of economic activity of enterprises, to implement strategies for their development.

One of the main areas of the sugar market research is the analysis of the raw material supply of sugar factories, in particular the characteristics of the volumes of gross sugar beet harvest, their yields, and the area of sowing.

In recent years there has been a general trend of decline in cultivation of sugar beet production due to low profitability and high material content of their cultivation and harvesting, and the availability of more profitable and less expensive crops (canola, soybeans, corn, wheat, etc.).

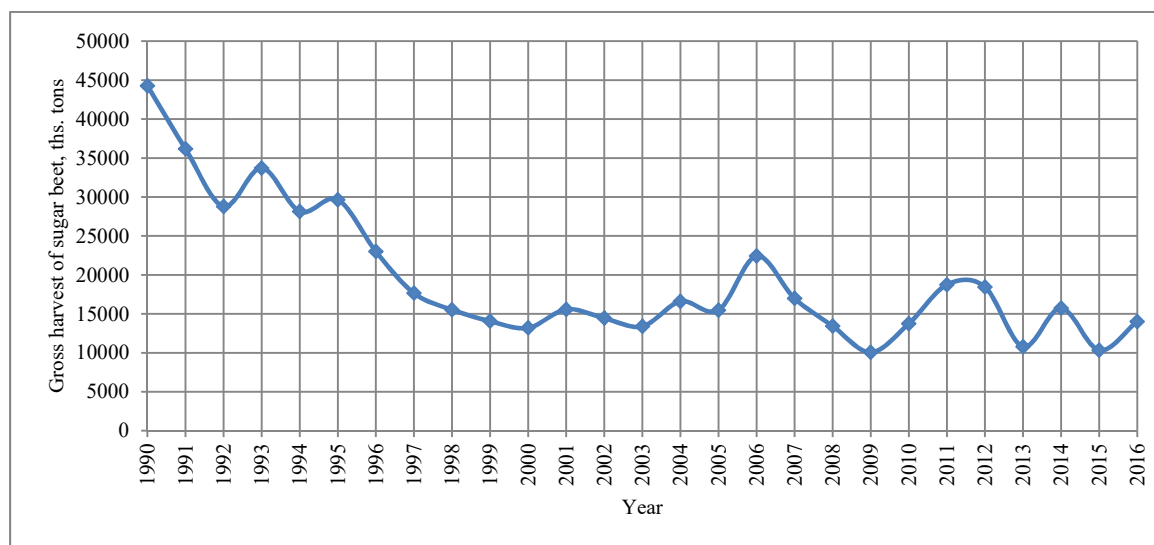
Information regarding the sown area of sugar beet is shown in Figure 2. The analysis presented in the figure indicates significant fluctuations in the sugar beet sown area and the general tendency towards their reduction. Thus, there is a certain increase in the area of sowing of sugar raw materials in 2006, and from 2006 and 2009 there is a gradual reduction of sown area to 319,5 thousand hectares. The period from 2009 to 2011 is characterized by a slight increase in sown areas, but from 2011 to 2013, their decrease is observed. In 2013, the sown area of sugar beet decreased to a record low and amounted to 280 thousand hectares. However, from 2014 and up to 2017, there is a tendency to increase the sown area.

Figure 2: Sugar beet sowing areas in Ukraine in 1990-2017



Source: compiled by the authors on the basis of statistical data of the State Service of Ukraine (<http://www.ukrstat.gov.ua>)

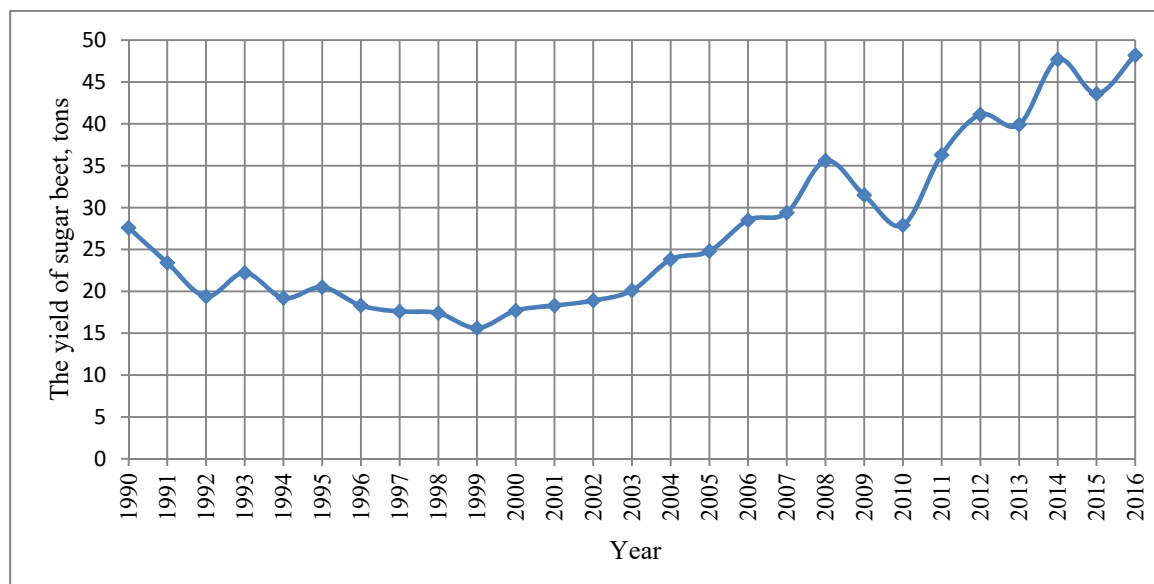
The sown area of sugar beet is closely linked to such indicators as gross harvest and yield. Regarding the gross harvest, its value is in direct dependence on the sown area and is characterized by proportional fluctuations (Figure 3).

Fig. 3. Gross harvest of sugar beet in Ukraine in 1990-2016

Source: compiled by the authors on the basis of statistical data of the State Service of Ukraine (<http://www.ukrstat.gov.ua>)

The data shown in Figure 3 illustrate the significant fluctuations in the gross harvest of sugar beet in Ukraine in the period of 2005-2016. Thus, the largest indicator of gross harvest was recorded in 2006 - 22421,0 thousand tons, the smallest - in 2015 (10331,00 thousand tons). However, in 2016, the harvest of root crops has increased to 14,011.0 thousand tons.

The next important indicator of sugar market analysis in Ukraine is the analysis of the level of sugar beet yield (Figure 4). The analysis of sugar beet yield indicates a general positive dynamics.

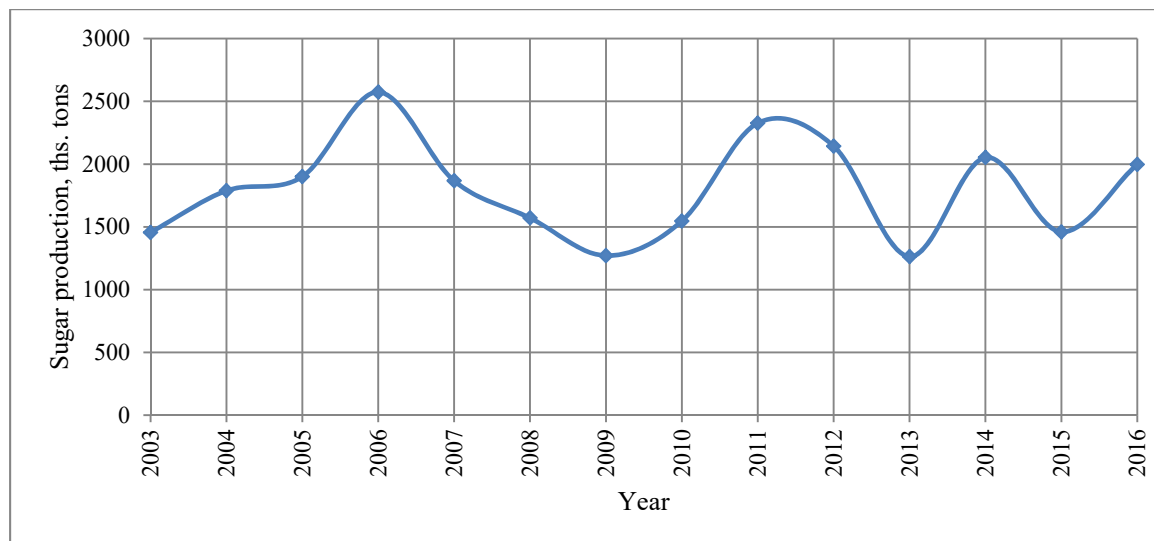
Figure 4: The yield of sugar beets in Ukraine in 1990-2016

Source: compiled by the authors on the basis of statistical data of the State Service of Ukraine (<http://www.ukrstat.gov.ua>)

The above indicators influence the volumes of sugar production in the domestic market (Figure 5). Thus, during the analyzed period, the largest volume of sugar production was observed in 2006 and amounted to 2574 thousand tons, while the smallest – in 2013 (1263

thousand tons of sugar). According to the National Sugar Association of Ukraine forecasts, sugar production in 2017/2018 marketing year will amount to 2.0-2.05 million tons (Portal: <http://sugarua.com>).

Figure 5: Sugar production in Ukraine in 2003-2016



Source: compiled by the authors on the basis of statistical data of the State Service of Ukraine (<http://www.ukrstat.gov.ua>)

It should be noted that the main problem for sugar producers was the volatile situation in the energy carriers market (gas, coal, fuel oil, etc.), as well as insufficient volumes of sugar exports.

In the 2016/17 marketing year, about half of all sugar received in Ukraine was produced by three companies: «Astarta-Kyiv», «Agroproinvest Group» and «Radekhivskyi Sugar». The leaders in the number of enterprises involved are Vinnitsa, Kyiv and Kharkiv regions (Portal: <http://sugarua.com>). Regarding the export of sugar, the largest volumes of sugar were exported to Sri Lanka (69,8 thousand tons), Tunisia (32,7 thousand tons) and Georgia (31,3 thousand tons) (Portal:<http://latifundist.com>).

3 Results

At present, the development of innovation activities is one of the prerequisites for stabilizing the Ukrainian economy, ensuring the production of high-quality, high-tech products, competitive both in the domestic and foreign markets. Overcoming the consequences of the financial crisis and reviving the competitiveness of Ukrainian sugar in the world market has become one of the main problems of the country. The solution to this problem has important economic, social and political significance. One of the vectors of movement in this direction is the innovative development of the sugar industry (ЯРЧУК,2010). Activation of the innovative activity of sugar factories is the basis for forming the investment attractiveness of the industry. Of particular importance here is the use of energy and resource-saving production technologies, modern high-performance equipment, plant protection products, etc.

The main problems of the industry are, first of all, needed to expand the markets, low investment levels and low economic efficiency of production, as compared to other countries, as well as the use of outdated energy-consuming technologies.

It is expedient to organize the territorial production agro-industrial complexes, which combine sugar beet cultivation, their integrated processing for sugar, bioethanol, biogas and betaine, feed production for fattening of animals. Such combination allows significantly reducing the cost price of sugar and increasing its competitiveness in the world market.

In recent years, the groups of holding companies have been formed in the sugar industry of Ukraine, which processes about 70-80% of sugar beet grown. Such structures have the opportunity to concentrate capital and invest it in the development of the industry, to renovate and modernize existing sugar factories, and to build new ones. In the last few years, large agricultural holdings have invested significant funds in re-equipment and modernization of sugar factories, which has helped to reduce sugar losses in the production process.

Quite acute raises the question of the quality of domestic sugar. For sugar production of European quality need investments for modernization of sugar factories. An important direction is the implementation of energy saving measures. So, in Ukraine, on average, 40 cubic meters gas are spent on processing 1 ton of beets, and in Europe – 12 cubic meters. Only some Ukrainian factories produce sugar in accordance with National Standards of Ukraine, and only a few agricultural holdings («Astarta-Kyiv», «Prominvest») invest in the modernization and reduction of energy intensity, while others simply support production (Portal: <http://sugarua.com>). In this aspect, the important direction of development of sugar industry is the production of bioethanol from sugar beet. Promising and economically expedient in the sugar industry is the introduction into the production of technologies for obtaining other valuable products, in particular of betaine, whose content in the root crops is 0.15-0.3% (XOMIЧAK,2013).

4 Discussion and conclusion

In general, characterizing the current state of sugar industry of Ukraine, it is worth noting the following problems:

- accumulation on the domestic market in recent years of significant volume of transitional stocks of sugar due to excess of supply over demand;
- limited of foreign markets sales;
- an increase in the share of sugar substitutes in demand from both the population and industrial enterprises;
- limited programs of integrated development and modernization of production due to insufficient financial resources;
- increase in the production cost of sugar;
- low level of management efficiency at the enterprises of the branch.

The priority areas for industry development are the following:

- 1) introduction of wasteless and low-waste technologies;
- 2) modernization of existing equipment and introduction of new advanced technologies in the sugar production;
- 3) passing the international certification procedure in order to increase export opportunities;
- 4) improvement of the organization of the technological process and production in general;
- 5) implementation of measures aimed at reducing the energy intensity of production;

6) ecologization of sugar production.

The revival and further development of the industry requires the implementation of complex of measures on optimization of sugar production and sugar beet (further increasing the yield of sugar beet, technical re-equipment of sugar factories, obtaining additional income through the production of biofuels and other products, etc). Also it is necessary to improve the legislative and regulatory framework in work of the industry. This will contribute to the concentration of production in the most efficient producers and the production of low-cost sugar.

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