MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SUMY NATIONAL AGRICULTURAL UNIVERSITY
FACULTY OF ECONOMICS AND MANAGEMENT

Department of Management named by Professor L.I. Mikhailova

QUALIFICATION WORK

for the first (bachelor's) level of higher education

on the topic: **Management of sales of an agricultural enterprise**

Performed by: higher education student majoring in 073 «Management»
Berezhnyi Artem Olerovych

Supervisor: ***Tsebro Yana Igorevna***
PhD in Economics, Associate Professor, Associate Professor of the Department of Management named by Professor L.I. Mikhailova

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Sumy – 2025

SUMY NATIONAL AGRICULTURAL UNIVERSITY

Faculty	Economics and Management
Department	Management named by Professor L.I. Mikhailova
Higher education degree	*«Bachelor»*
Speciality	073 «Management»

I approve:

Head of the Department

« « 20 year

TASK

FOR QUALIFICATION WORK OF A HIGHER EDUCATION GRADUATES

Berezhnyi Artem Olegovych

1. **The topic of work: Management of sales of an agricultural enterprise**
2. **Practical research base: Private agricultural enterprise «Komyshanske», Sumy district, Sumy region**

Supervisor: Tsebro Yana Igorevna, PhD, Associate Professor

Approved by the order of the university dated « 04 « November 2024 № 3718/os

3. **Deadline for submission of completed by** *«11 « June 2025 р.*
4. **Initial data for the project (work):**

works by domestic and foreign scientists, legislative and regulatory framework on the research topic, statistical data from the State Statistics Service of Ukraine, analytical information from the Ministry of Finance of Ukraine, company reports, and the author’s own research.

5. **Contents of the explanatory note (list of issues to be addressed):**

characterise the theoretical foundations of sales management in an agricultural enterprise;

study the organisational and economic characteristics of the LLS «Komyshanske»:

assessment of the effectiveness of the product distribution system;

propose areas for improvement in the management of agricultural enterprises’ sales;

formulate conclusions.

6. Date of issue of the task: «30» september 2024

CALENDAR PLAN

№ з/п	Name of the stages of the thesis project (work)	Project milestone timeline	Note
1	Determining and approving the research topic, drawing up a plan and schedule for the work	September 2024	Done
2	Selection and analysis of literary sources, preparation of the first theoretical section	October – December 2024	Done
3	Collection of analytical information, processing of research results and preparation of the second chapter of the work	January – February 2025	Done
4	Preparation of the third section of the qualification work	March – April 2025	Done
5	Preparation of conclusions, proposals and coordination with the manager	May 2025	Done
6	Preparation of the final version of the qualification work	May 2025.	Done
7	Processing of comments from the manager, verification of authenticity	May 31 – June 7, 2025	Done
8	Reviewing the qualification work	May 31 – June 7, 2025	Done
9	Submission of qualification work to the department, dean’s office	June 11, 2025	Done
10	Preparation of a report, presentation for the qualification work and its preliminary defence	June 13 – June 17, 2025	Done
11	Defence of qualification work	June 25, 2025	Done

Student **Artem BEREZHNYI**

Supervisor **Yana TSEBRO**

Authenticity check performed **Nadiya BARANIK**

Qualification work admitted for defence **Svitlana LUKASH**

SUMMARY

Berezhnyi Artem Olegovych. Management of sales of an agricultural enterprise.

Qualification work in the specialty 073 «Management», Sumy National Agrarian University, Sumy, 2025. – Manuscript.

The qualification work examines the theoretical and methodological foundations of managing the sales activities of an agricultural enterprise under martial law in Ukraine. A comprehensive definition of the concept of «sales activity' in the context of the agricultural sector is provided, and key approaches to its assessment are identified, including economic, resource, organisational and strategic approaches. Internal and external factors influencing the effectiveness of economic activity are identified.

The first chapter highlights the theoretical foundations of an enterprise's sales activity, reveals its essence, functions and structure, considers methods of sales management, and also considers the specifics of managing the effectiveness of sales activities of agricultural enterprises from the perspective of modern challenges related to the transformation of the agricultural market, supply risks, logistical disruptions, inflationary processes and changes in the structure of consumer demand.

The second section is devoted to the analysis of the sales activities of the private agricultural enterprise «Komyshanske» in terms of its effectiveness. A general description of the enterprise is provided, an assessment of the current state of sales activities is carried out, strengths and weaknesses are identified, and the level of effectiveness of the sales tools used is determined. Based on an in-depth analysis of the enterprise's activities for 2022–2024, an assessment of its financial and economic condition is made, and the structure and dynamics of assets, liabilities, profitability, resource efficiency, and business activity are analysed. In the process of assessing the effectiveness of sales activities, it was found that they need improvement. Therefore, the author developed directions for improving sales activities.

The areas for improvement in the sales activities of the private agricultural enterprise «Komyshanske» proposed by the author were formed into a general system, which provides for a set of interrelated elements, methods, processes and decisions aimed at the effective organisation, planning, implementation and control of sales operations. This system ensures the rational use of resources, optimisation of sales and achievement of the enterprise's strategic goals, taking into account the specifics of the agricultural sector and market conditions.

Keywords: management, agricultural enterprise, sales activities, operational efficiency, sales system, strategy.

АНОТАЦІЯ

Бережний Артем Олегович. Управління збутовою діяльності сільськогосподарського підприємства.

Кваліфікаційна робота за спеціальністю 073 «Менеджмент», Сумський національний аграрний університет, Суми, 2025. – Рукопис.

У кваліфікаційній роботі досліджено теоретико-методологічні засади управління збутовою діяльністю аграрного підприємства в умовах воєнного стану в Україні. Надано комплексне визначення поняття «збутова діяльність» у контексті аграрного сектору, виокремлено ключові підходи до її оцінювання, серед яких економічний, ресурсний, організаційний та стратегічний. Визначено внутрішні та зовнішні фактори впливу на результативність господарської діяльності.

У першому розділі висвітлено теоретичні основи збутової діяльності підприємства, розкрито її сутність, функції та структуру, розглянуто методи управління збутом, а також розглянуто специфіку управління ефективністю збутовою діяльністю агропідприємств з позицій сучасних викликів, пов'язаних з трансформацією аграрного ринку, ризиками постачання, логістичними порушеннями, інфляційними процесами та змінами в структурі споживчого попиту.

Другий розділ присвячено аналізу збутової діяльності приватного сільськогосподарського підприємства «Комишанське» з точки зору його ефективності. Подано загальну характеристику підприємства, проведено оцінку поточного стану збутової діяльності, виявлено сильні та слабкі сторони, а також визначено рівень ефективності застосовуваних збутових інструментів. На основі глибокого аналізу діяльності підприємства за 2022–2024 роки здійснено оцінку його фінансово-економічного стану, проаналізовано структуру та динаміку активів, зобов'язань, рівень рентабельності, ефективність використання ресурсів та ділову активність. У процесі проведення оцінки ефективності збутової діяльності було виявлено, що вона потребує удосконалення. Тому автором були розроблені напрями удосконалення збутової діяльності.

Запропоновані автором напрями удосконалення збутової діяльності приватного сільськогосподарського підприємства «Комишанське» були сформовані в загальну систему, яка передбачає сукупність взаємопов'язаних елементів, методів, процесів і рішень, спрямованих на ефективну організацію, планування, реалізацію та контроль збутових операцій. Ця система забезпечує раціональне використання ресурсів, оптимізацію продажів і досягнення стратегічних цілей підприємства, враховуючи специфіку аграрного сектору та ринкові умови.

Ключові слова: управління, сільськогосподарське підприємство, збутова діяльність, ефективність діяльності, система збуту, стратегія.

CONTENTS

INTRODUCTION

Actuality of the topic. Modern conditions require agricultural enterprises' management to pay significant attention to the issues of agricultural product sales and increasing their competitiveness in both domestic and foreign markets. At the same time, competitiveness is ensured not only by products and services, but also by the system of their distribution. The distribution of agricultural products largely determines the activities of the enterprise as a whole, since it is this that makes it possible to ensure the stability of production, high economic performance and to identify ways for the further functioning of the enterprise.

At the current stage of economic development, the functioning of agricultural enterprises requires timely adaptation of the distribution system to changes in the external environment, which necessitates the development of a marketing strategy that takes into account all distribution objectives, i.e., operations related to planning and decision-making that guide their activities.

The state of studying the problem. The theoretical and methodological foundations of sales management are covered in the works of Vrabcová P., Urbancová H. [28], Kalinichenko V. [16], Bagorka, M., Yurchenko, V. [2], Deže J., Sudarić T., Tolić, S. [10], Irtyshcheva I., Kramarenko I., Sirenko, I. Rossokha [13], Kurbatska L.M., Kadyrus I.G. [18], Mazur K.V. [19] and many others. However, the dynamic development of the agricultural sector as a branch of the national economy necessitates additional scientific research in this area.

The purpose and objectives of the study. The purpose of the study is to substantiate theoretical and methodological provisions and applied recommendations for the formation of effective management of the sales activities of an agricultural enterprise.

To achieve the purpose of the study, the following tasks were set:

– to characterise the theoretical foundations of sales management in an agricultural enterprise;

– to investigate the organisational and economic characteristics of the private agricultural enterprise «Komyshanske»;

– to analyse the state of sales activities of the private agricultural enterprise «Komyshanske»;

– to evaluate the effectiveness of the sales system of the private agricultural enterprise «Komyshanske»;

– to develop proposals for improving the sales system of the private agricultural enterprise «Komyshanske».

The object of the study is the system of management of sales activities of an agricultural enterprise.

The subject of the study is the theoretical, methodological and practical aspects of improving the management system of sales activities of an agricultural enterprise.

Research methods. To achieve the goal and perform the tasks, a complex of methods was used:

- theoretical methods – problem analysis was used to generalise scientific approaches to the management of sales activities of an agricultural enterprise. System analysis made it possible to structure the conceptual and categorical apparatus of the study, identify patterns, contradictions and trends in the development of sales activities of an agricultural enterprise. A systematic and generalising method was used to formulate conclusions based on the results of the study;

- empirical (methods of mass collection of empirical material: questionnaires, testing, expert assessment method) for assessing the competitiveness of an agricultural enterprise;

- mathematical and statistical – methods of average values, paired comparisons, statistical data processing for quantitative and qualitative analysis of empirical research;

– graphical method, construction of tables and diagrams contributed to better perception of results, analysis and justification of enterprise development trends.

Information base. In the course of the study, the author used the following sources: regulatory and legislative acts of Ukraine, teaching aids, monographs, textbooks on the subject of the study, scientific publications, statistical information, and financial reports of the organisation for 2022–2024.

The practical significance of the study lies in the possibility of using its results by the management of the private agricultural enterprise «Komyshanske' , as well as other enterprises in the process of making decisions on the development of sales activities in force majeure circumstances, in particular armed conflict, and ensuring adaptability to the challenges of post-war recovery.

Approbation of the results of the qualification work. The results of the study were approved at an international scientific and practical conference:

Berezhnyi A.O. Features of management of marketing activities of agricultural enterprises. *Management of the development of socio-economic systems: Materials of the IX International Scientific and Practical Conference (dedicated to the memory of Professor Grigory Evtievich Maznev)*. (Kharkiv, 6-7 March 2025). Kharkiv: DBTU. Part 1. 2025. Pp. 262-265.

Structure and scope of work. The qualification work consists of an introduction, three chapters, conclusions, and a list of 29 sources used. The text of the qualification work is presented on 50 pages of computer text, the work contains 12 tables, 3 figures and appendices.

CHAPTER 1

THEORETICAL AND METHODOLOGICAL BASES OF MARKETING MANAGEMENT OF AN AGRICULTURAL ENTERPRISE

In today's environment, the management of agricultural organizations is forced to focus considerable attention on the marketing of agricultural products and increasing their competitiveness both in domestic and foreign markets. It is important to take into account that competitiveness is determined not only by the quality of products and services, but also by the efficiency of the system of their sale.

In particular, Kalinichenko V. emphasizes that the essence of a market economy is that people make their own decisions about what to buy, where to work, and how to manage their savings, and businesses, in turn, adapt to these decisions [16].

We agree with the opinion of Tolić S. [10], who believes that the company's sales activities cover the process of moving goods from the place of their production to the place of consumption, and also include a number of sales operations, such as warehousing, storage, processing, packaging, picking of consignments, transportation, etc.

Sales begins when the production of goods is completed and covers a set of operations that enable the producer to establish a connection with the buyer. At the same time, sales is seen as a component of marketing functions, a tool for coordinating various aspects of commercial activities, a process of exchanging or transferring rights to products, a stage of the reproduction cycle, a mechanism for matching supply and demand, and an important element of the company's strategy. Numerous publications devoted to the company's sales activities help to clearly distinguish between the concepts of «sales» and «realization». Sales are understood as the process of selling or reselling goods and services produced, which ends with the receipt of cash. Instead, the sale of goods or products at an enterprise should be considered as a complex process that includes both the sale and the actual sale of manufactured products for profit [5; 14; 20; 25; 27]. The analysis of scientific sources allows us to state that there are different points of view on the definitions of «sales activities» and «sales» among the above-mentioned specialists (see Table 1.1).

Table 1.1 - Interpretation of the essence of the concept of «Sales activity» by various scholars

Authors	Essence
Arisoy, H. [1]	Everything that ensures maximum trading benefit for each partner, considering the primary interests and requirements of the intermediate or final consumer.
Mazur K.V., Kubay O.G. [19]	The sphere of enterprise activity aimed at selling products in certain markets.
Kurbatska L.M., Kadyrus I.G. [18]	A set of actions carried out from the moment the product is in the form in which it will be used, received by a commercial enterprise or commercial producer, until the moment it is purchased by the consumer.
Irtyshcheva, I., Kramarenko, I., Sirenko, I. [13]	The implementation of the producer's interest (gaining entrepreneurial profit) based on satisfying the solvent demand of consumers.
Deže, J., Sudarić, T., Tolić, S. [10]	The transformation of goods and services into money.
Kalinichenko V. [16]	Sales activity is an activity that cannot exist separately from other components of an enterprise: without production there is no sales, and without sales production has no channels for product realization.
Vrabcová, P., Urbancová, H. [28]	The process of organizational-economic management, including the marketing aspect (market analysis, demand analysis, sales methods, channel selection and management), and logistics (transportation, storage, inventory management, order fulfillment) aimed at achieving economic results through product sales and forming a positive enterprise image on the market.

Source: summarised by the author [1,10, 13,16, 18, 19, 28]

Some authors treat these concepts as synonyms, while others consider them as separate categories. In particular, Mazur K.V., Kubay O.G. identifies these concepts, defining sales activities as a set of actions carried out from the moment when the products in a ready-to-use form arrive at a commercial enterprise or the final producer, and until the moment of its purchase by the consumer [19]. A similar position is held, who defines sales as an activity aimed at planning, implementing and controlling the physical movement of materials and finished products from the producer to the consumer in order to meet his needs and make a profit [2]. At the same time, it should be noted that this approach actually equates a set of operations typical for both a manufacturer selling its own products and an enterprise engaged in the sale of purchased goods. The opposite point of view is represented by D. Lancaster and D. Jobber, who believe that in the conditions of market orientation, sales activities are an integral part of the marketing function [21].

The content of a company's sales activities depends on its overall conceptual orientation. Selling is only one component of the market strategy, while all activities should be coordinated in accordance with the marketing idea. Theprocesses of product sales and sales management are closely related to the analysis of the needs and expectations of potential customers. In this context, marketing is seen as a broader concept than sales, since the latter is only a separate element and the final result of sales activities.

Problems related to the sale of agricultural products are caused by the imperfections of the existing pricing system, poor market infrastructure, disrupted relationships between producers and consumers, lack of reliable information on the market situation, and insufficient state support for domestic producers. Although domestic producers are treated as free business entities under the law, the state does not provide them with adequate infrastructure and conditions for fair competition in the product promotion system [12].

As a result, on the one hand, agricultural entrepreneurs independently choose and expand the range of their customers, engage intermediaries, and transport products to other regions on their own, i.e., they are able to organize trade at the proper level. On the other hand, excessive diversification of sales channels leads to the fact that agricultural raw materials and products are not sold in local markets, forcing producers to sell them on unfavorable terms.

Thus, the issues of organizing sales and improving the forms of agricultural products sales are extremely relevant in modern conditions. Practice shows that the integrated use of elements of the marketing, commodity, price and communication components of the marketing complex of an agricultural enterprise ensures the achievement of a synergistic effect in business activities. Effective delivery of products to the end consumer through a well-established system of goods movement and rational organization of distribution channels allows minimizing excess costs and generating additional profit. In a market economy, business activities must respond quickly to dynamic changes and challenges, which are often accompanied by risks that are not sufficiently taken into account when making management decisions, particularly in the field of sales [6].

Today, the management of the company's sales activities should be aimed at the most convenient, efficient, fast and high-quality satisfaction of consumer needs while ensuring high efficiency of business activities and financial performance. The sales management system should correspond to the main activities of the enterprise, organize production, sales, warehouse, transportation and other processes in such a way that the products are delivered to the consumer in a timely manner.

The object of management of an enterprise's sales activities is the sales process itself and all actions related to the promotion of products to the market and to the end consumer. The subject of management is the one who manages this process - it can be the company's managers, sales department, intermediary companies, etc. Taking into account the main management functions, the step-by-step process of managing sales activities has the following structure (Fig. 1.1).

The purpose of an agricultural enterprise's sales activities is to effectively organize the process of selling agricultural products to meet consumer needs, maximize sales, ensure profitability and strengthen the enterprise's competitive position in the domestic and foreign markets [4].

The main objectives of sales management include:

1. Economic goals - to increase product sales, increase revenues, optimize sales costs and ensure the financial stability of the company.

2. Market goals - expanding market share, entering new market segments, building and maintaining a positive brand image, and strengthening competitive advantages.

3. Customer-oriented goals are to increase customer satisfaction, ensure wide availability of products through various sales channels, and establish long- term

relationships with customers.

4. Environmental and social goals - integration of sustainable development principles into sales processes, compliance of products with modern environmental requirements and support for socially responsible activities in cooperation with local communities.

In accordance with the goals, it is worth considering the tasks facing agricultural enterprises [12]:

1. Economic objectives: to ensure growth in sales volumes by developing effective sales strategies; optimize logistics and sales costs to increase profitability; maintain financial stability of the company by controlling revenues and expenses.

2. Market objectives: to expand its presence in existing markets and develop new customer segments; to build and maintain a positive brand image through marketing and PR activities; to strengthen its competitive position through innovation and quality service.

3. Customer-oriented objectives: to increase customer satisfaction by improving sales channels and service quality; to ensure the availability of products in various retail chains and through digital platforms; to establish long-term partnerships with customers, supporting their needs and expectations.

4. Environmental and social objectives: to implement sustainable development practices in sales processes, reducing the negative impact on the environment; to ensure that products comply with environmental standards and certifications; to support socially responsible initiatives in cooperation with local communities and partners.

In our opinion, the functions of the sales management system are as follows :

1. Forecasting and planning - determining market needs, production and sales volumes, and estimating future demand.

2. Optimization of sales operations - reducing logistics costs, increasing the speed of product sales and improving the quality of customer service.

3. Motivation of sales personnel - creating favorable conditions for the effective work of employees responsible for sales by applying a system of material

and non-material incentives.

4. Quality control of sales processes - analysis of the implementation of targets, monitoring of results and identification of problem areas in sales activities.

The importance of management principles lies in the fact that they serve as a basis for establishing rules of action and behavior that are mandatory for all subordinate entities of the management system. The principles help to harmonize, unite, coordinate and regulate their activities, influence the process of making and implementing management decisions, and ensure the choice of management methods that are adequate to a particular situation [23].

Figure 1.1 - Stages of Sales Activity Management in an Agricultural Enterprise

Source: summarised by the author [7]

These principles are formed under the influence of the system of priorities and values that has developed in the economic environment.

Scientists [8; 19; 22; 26] have identified a number of principles of sales activities in the market, among which the following are worth noting:

- coordination of all sales processes - from producer operations to customer service;

- integration of sales management functions for finished products and services, covering all stages from goal setting to control;
- adaptation of commercial and physical distribution, as well as sales channels, to dynamic changes in market and consumer requirements;
- systematic approach, which involves managing sales as an integral system, taking into account the interdependence of all its elements;
- comprehensiveness, i.e. solving the entire range of tasks related to meeting the effective demand of customers;optimality both in the partial ratio of system elements and in the mode of its operation.

We support the position of Smyrnova S., Biriukova O. [25] on the main trends in the development of marketing activities of agricultural enterprises at the present stage, among which are the following:

- consolidation of the agricultural business;
- production of goods with unique characteristics;
- development of the infrastructure for goods movement, warehousing and transportation;
- expanding the forms of integration of agricultural producers with other participants in the product distribution system;
- the use of electronic trading and new forms of product sales through contracts, including production forward and futures contracts.

The key characteristics of an agricultural enterprise's sales activities include the following [6]:

1. Organization of sales processes - includes the selection of sales channels (direct sales, intermediaries, e-commerce) and the establishment of effective interaction with customers. In the context of innovative development, special attention is paid to sales automation and the introduction of digital platforms.
2. Market and customer analysis - sales activities require a deep understanding of the market environment, the structure of product demand and consumer preferences.
3. Formation of pricing policy. Price is a key element of sales activities that must be competitive and at the same time ensure the company's profitability.

Modern technologies, including dynamic pricing algorithms, help to respond quickly to changes in market conditions.

4. Logistics and supply management. Efficient sales activities involve control over the transportation, storage and delivery of products. In the context of innovative development, IoT solutions are used to monitor storage conditions, optimize routes and reduce costs.

5. Development of sales channels. Innovations in sales activities allow agricultural enterprises to use new channels, such as marketplaces, e-commerce, and direct online sales, which opens up wide opportunities for expanding sales markets and increasing revenues.

Sales activities are the central element that ensures the commercialization of innovations. Agricultural enterprises that implement modern marketing methods receive the following benefits:

- expansion of sales markets due to globalization;
- increase efficiency through process automation;
- meeting the demands of consumers who value transparency and environmental friendliness [10].

Thus, it should be emphasized that the management of the sales activities of an agricultural enterprise in modern conditions should be considered as a complex process of planning, organization, motivation and control aimed at forming and achieving certain sales goals. At the same time, the creation of an effective sales management system should ensure that the enterprise’s activities are oriented towards market demand, the optimal combination of sales, supply and management functions, and also contribute to a fuller satisfaction of consumer needs and profit. The growth of sales volumes of domestic producers necessitates the development and implementation of modern, effective technologies in sales management systems. Therefore, one of the key tasks for agricultural enterprises today is to create an effective sales management system.

CHAPTER 2

ANALYSIS OF MARKETING ACTIVITIES OF THE AGRICULTURAL ENTERPRISE «KOMYSHANSKE»

2.1 Organizational and economic characteristics of the agricultural enterprise «Komyshanske»

Komyshanske is a private agricultural enterprise registered on September 18, 2002. The main activity of the enterprise is the cultivation of grain and oilseeds, as well as breeding cattle. Today, Komyshanske is a highly organized, diversified farm, a seed farm producing reproductive seeds of winter and spring crops, and has breeding reproductors of Ukrainian red and white cattle, Ukrainian Lebedynska and Lebedynska breeds, and Oryol and Russian trotting horses.

Komyshanske has been operating steadily, constantly developing, and for many years has been one of the best not only in the district but also in the region.

The total land area is 4425 hectares, including 4216 hectares of arable land. Land parceling of collectively owned land began in 1996. In 2001, the owners of land shares were issued state acts of land ownership. The total number of people entitled to land shares is 1175. The average size of a land plot is 3.0 hectares of arable land. The landowners are paid rent in agricultural products in accordance with the lease agreements.

The average annual number of employees is 440. Of the total number of employees, 57% are aged 30 to 50. The distribution of employees by field of activity is as follows: 35.4% in crop production, 47.4% in livestock production, 11.2% in management, and 6.0% in auxiliary industries.

Komyshanske has high development indicators in the crop and livestock sectors. All divisions and branches are profitable. The farm has 1814 heads of cattle, including 745 cows, with an average milk yield of 4794 liters per cow in 2024. The farm sells more than 8 tons of premium milk every day to OJSC Khorolsky Dairy Plant for the production of environmentally friendly baby food.

On the basis of the farm, 2 breeding facilities were created for breeding and raising Lebedinsky and Ukrainian red-and-white dairy cattle.

In 2001, the farm set out to develop such an important livestock sector as horse breeding. Currently, the farm has 176 horses. In 2004, 2 breeding studs for breeding horses of Oryol and Russian trotting breeds were registered. In 2001, the first new stable building was built to keep the number of horses during the stall period. Today, there are three rooms where stallions, breeding stock and young stock are kept, warehouses, two cellars, a hayloft, nine paddocks for horse walking. In summer, all the horses are grazed with a paddock grazing system.

In addition, the farm is engaged in fodder production, with the area of fodder lands being 918 hectares. The farm is engaged in the cultivation of grain crops, which account for 61% of the sown area, industrial and fodder crops, receiving stable yields from year to year. The list of crops grown by the farm according to the passport-patent for the right to produce and sell seeds and planting material: peas, buckwheat, barley.

The organizational structure of the enterprise is linear and functional, which determines the orderliness of tasks, positions, powers and responsibilities on the basis of which the enterprise carries out its production and management activities. PSP «Komyshanske» consists of the following divisions (Fig. 2.1):

The basis for increasing agricultural production and improving the material well-being of the population and the development of the enterprise is the rational use of labor resources and a clear distribution of powers of farm managers. The multi-sectoral structure of production and constant changes in weather conditions require high qualifications, professional skills, and responsibility for the work assigned and the final results from the managers of agriculture.

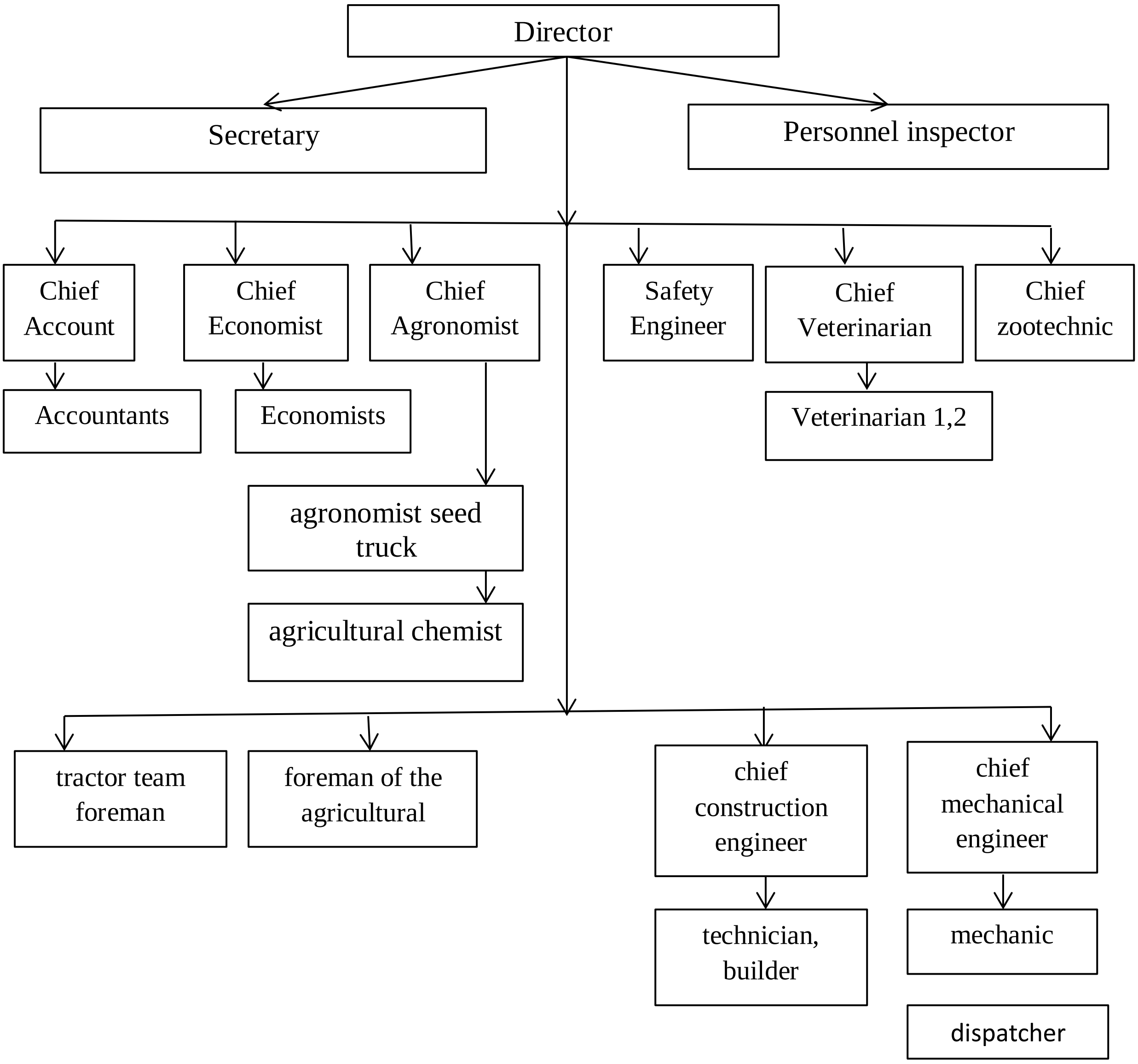

Figure 2.1 - Organisational structure of the private agricultural enterprise “Komyshanske”

Source: summarised by the author

Distribution of responsibilities between management personnel at the Komyshanske.

The main suppliers of raw materials are shown in Table 2.1.

Table 2.1 - Information on the main suppliers of products

Name of the supplier	Type of product or service	Share in the total volume, %.
PE company Yarna-NT	FUEL AND LUBRICANTS	11,4
Agrotechsoyuz LLC	spare parts	10,2
Skhidagrotrade LLC	fertilizers	5,5
Agroexpert LLC	seed	3,5

Source: summarised by the author based on company data

According to the table, we can determine that the fuel and lubricants supplier Yarna-NT has the largest share among all of them, which indicates that the company is highly dependent on it for fuel supply. In this regard, it is important to assess the availability of alternatives, as interruptions in the supply of fuel and lubricants can critically affect operations. In turn, the supply of spare parts is critical for the smooth operation of agricultural machinery. A significant share in the total volume indicates the regular use of the services of the supplier Agrotechsoyuz LLC.

Fertilizers are a key element in production, but the share of Skhidagrotrade LLC as a supplier is moderate. This makes it easy to change or diversify sources of supply if necessary.

For the analyzed company, seeds are a strategic resource. Despite the small share of Agroexpert LLC as a supplier, it is important to ensure high quality and certification of seed.

Table 2.2 - Volume of and structure of marketable products

Product name	2022 year		2023 year		2024 year		On average for 2022-2024	
	thousand UAH	%	thousand UAH	%	thousand UAH	%	thousand UAH	%
Milk	56612	40,5	74698	28,0	112995	28,7	81435	29,8
Corn	47313	33,7	87335	33,0	129624	33,0	88090	32,3
Sunflower	17569	12,6	36730	14,0	85057	21,5	46452	17,0
Wheat	8787	6,2	13077	5,0	28424	7,2	16762	6,1
Sugar beet	-	-	24442	10,0	19095	4,9	21768	8,1
CATTLE	9693	7,0	27232	10,0	18326	4,7	18417	6,7
Total on the farm	139974	100	263514	100	393521	100	272924	100

Source: summarised by the author based on company data

The analysis of the company's revenue structure for 2022-2024 shows an upward trend in total sales: from UAH 139,974 thousand in 2022 to UAH 393,521 thousand in 2024, which is an increase of 181.2% over the three-year period. However, the structure of revenues by product type demonstrates multidirectional dynamics, which requires separate consideration.

In 2022, milk production accounted for 40.5% of total revenue, while in 2024 it was only 28.7%. Although the absolute amount of revenue from milk sales doubled (from UAH 56,612 thousand to UAH 112,995 thousand), its share in the structure decreased. This indicates a relative decline in the weight of livestock in the overall revenue structure due to faster growth in crop production. The average share for the three years is 29.8%, which still indicates a significant dependence of the enterprise on this area.

The share of corn remains stable at 33% in 2023-2024. In absolute terms, revenues almost tripled (from UAH 47,313 thousand in 2022 to UAH 129,624 thousand in 2024), which indicates a high capitalization of this area. The average value is 32.3%, which makes corn the most stable source of income for the analyzed period.

The share of sunflower increased from 12.6% to 21.5%, demonstrating the most dynamic growth among all types of products. Absolute receipts increased almost fivefold, which confirms the active increase in area or yield. The average share over the three years is 17.0%, which indicates the prospects of this crop as a tool for increasing profitability.

The share of wheat in total revenue remains consistently low (6.1%), which may be due to lower profitability or limited planted areas. The absolute increase in revenue is insignificant compared to other crops.

Revenues from sugar beet sales will only start to appear in 2023, but already amount to 10% in 2023 and 4.9% in 2024. This dynamics indicates instability in the cultivation or marketing of beets, which may be due to fluctuations in demand or weather conditions. The average value is 8.1%, which creates potential but requires further analysis of profitability.

The share of revenue from cattle sales varies from 7.0% in 2022 to 4.7% in 2024, with an average of 6.7%, indicating a stable but not a priority role for this area. There is a decline in the share after the peak in 2023 (10%), which may be the result of a reduction in the number of livestock or changes in the sales market.

The overall increase in the company’s revenue by more than three times in three years is a positive indicator, but structural changes require adaptation of management decisions, including production planning, risk assessment, and development of sales infrastructure.

Table 2.3 - Composition and structure of land

Types of land	2022 year		2023 year		2024 year		Normative monetary value of 1 hectare as of 2025, UAH
	ha	%	ha	%	ha	%	
Agricultural land	5664	100	5822	100	5930	100	
incl. arable land	5282	93,3	5700	98	5808	98	28000
hayfields	382	0,7	122	2	122	2	6300
pastures							
perennial plantings							
Share size, ha	3,3	-	3,3	-	3,3	-	X
The cost of the unit, UAH							X
Rent per share, UAH	11500	-	13000	-	16000	-	X

Source: summarised by the author based on company data

Over the three reporting years, there has been a gradual increase in the area of agricultural land: from 5664 hectares to 5930 hectares, an increase of 266 hectares or 4.7%. The total share of arable land in the land structure increased from 93.3% to 98%, which indicates an active transformation of less productive land (hayfields, pastures) into arable land. Such structural changes are usually aimed at increasing gross productivity per hectare through more intensive use of land. Thus, the company almost entirely specializes in arable land cultivation, which is an indication of its focus on cash crop production, in particular grain and industrial crops.

The size of the land unit remained stable (3.3 hectares), which is in line with the average in the region. However, the amount of rent per unit demonstrates positive dynamics, with an overall increase of 39% over three years, which is evidence of an increase in the market value of land and, presumably, increased competition for leaseholds among agricultural producers.

The provision of fixed assets and the efficiency of their use are key factors in the effectiveness of agricultural production. For Komyshanske, which specializes in growing grains and oilseeds, it is the availability of modern machinery and equipment that forms the material basis for its business activities. In agriculture, which is characterized by high capital intensity, the level of capital adequacy and return on capital significantly affects gross output, technological stability and the ability of the enterprise to adapt to market challenges. Therefore,

the analysis of the relevant indicators for 2022-2024 (Table 2.4) is an important component of assessing the performance of the studied farm.

Table 2.4 - Availability of fixed production assets and efficiency of their use in the SSE «Komyshanske» for 2022-2024.

Indicators	2022 year	2023year	2024year	2024 in % to 2022.
Average annual value of fixed assets, UAH thousand.	112897,5	111390,5	142139	125,9
GDP production in comparative prices in 2016.	96327	158793	206843	214,7
Funds and cash position, UAH thousand.	1993,2	1913,3	2396,9	120,3
Capitalization, UAH thousand.	320,7	314,7	412,0	128,5
Return on equity, UAH	0,85	1,43	1,46	170,6
Capital intensity, UAH	1,17	0,70	0,69	58,6

Source: : calculated by the author based on personnel records, Form 29 - s.h. (annual), Form 1 «Balance Sheet», Form 5 «Notes to the Annual Financial Statements»

The analysis of the dynamics of fixed production assets of the SSE «Komyshanske» for 2022-2024 allows us to assess not only the level of the material and technical base of the enterprise, but also the efficiency of its use in the face of growing requirements for resource optimization. During the analyzed period, the average annual value of fixed production assets increased from UAH 112897.5 thousand in 2022 to UAH 142139 thousand in 2024, which is an increase of 25.9%. This indicates the intensification of investment activities aimed at updating and expanding the material base both through the modernization of equipment and by improving infrastructure support.

The indicator of capital stock (the cost of fixed assets per 100 hectares of agricultural land) also shows positive dynamics: from 1993.2 thousand UAH in 2022 to 2396.9 thousand UAH in 2024 (an increase of 20.3%). This indicates a certain technical improvement in resource provision per unit area, which is an important condition for production intensification. At the same time, the labor capitalization increased from 320.7 thousand UAH to 412.0 thousand UAH, or by 28.5%, which indicates an improvement in the technical equipment of the team. This, in turn, creates the preconditions for increased labor productivity, reduced manual labor, and improved technological equipment.

Particularly noteworthy are the indicators of capital productivity and capital intensity, which directly characterize the intensity of fixed assets use. Over the three years, the capital productivity increased from UAH 0.85 per UAH 1 of fixed assets in 2022 to UAH 1.46 in 2024, which is an increase of 70.6%. This increase is proof of the growing efficiency of capital resources and efficient capacity utilization. At the same time, the capital intensity decreased from UAH 1.17 to UAH 0.69 (a decrease of 41.4%), which is a positive trend, as it indicates a reduction in capital expenditures per unit of gross output.

Summarizing the results of the analysis, it can be stated that in 2022-2024, the Komyshanske SSE not only increased the volume of fixed production assets, but also managed to ensure their more efficient use. The growth of capital efficiency against the background of a reduction in capital intensity and a significant increase in production volumes is evidence of qualitative changes in the structure of production processes, as well as more efficient resource management. These results indicate positive dynamics of the company’s technical and economic development and create the basis for further production intensification.

2.2 Analysis of the state of sales activities of an agricultural enterprise «Komyshanske»

An important element in assessing the general state and performance of the business activities of the Komyshanske enterprise is the analysis of economic efficiency indicators. They comprehensively reflect the relationship between the resources invested and the results achieved, allowing us to assess both the value of the products grown and sold and the financial results of the enterprise. The dynamics of the main indicators for 2022-2024 (Table 2.5) provides objective information not only on the growth rates of gross and net profit, but also allows us to draw conclusions about the profitability of production.

Table 2.5 - Dynamics of key economic indicators of Komyshanske SSE for 2022-2024

Indicators.	2022 year	2023 year	2024 year	2024 in % to 2022
1. Total output in comparative prices of 2016, in UAH Including in anticipation of:	96327	158793	206843	214,7
100 га -agricultural land, thousand UAH;	1700,7	2727,5	3488,1	205,1
- of the 1st employee, thousand UAH;	273,7	448,6	599,5	219,1
- 100 UAH of the value of fixed assets, thousand UAH;	85,3	142,6	145,5	170,6
- 1 man-hour of direct labor costs, UAH.	131,1	214,8	286,0	218,3
2. Marketable products, total, thousand UAH Including in anticipation of:	188352	340267	440038	233,6
100 га -agricultural land;	3325,4	5844,5	7420,5	223,1
- 1 average annual employee	535,1	961,2	1275,5	238,4
3. Gross profit (loss), +(-) total, UAH thousand. Including in anticipation of:	36332	63734	165923	456,7
100 га -agricultural land;	641,5	1094,7	2798,0	436,2
- 1 average annual employee	103,2	180,0	480,9	466,0
4. Net profit (loss), +(-) total, UAH thousand. Including in anticipation of:	8611	18344	112380	1305,1
100 га -agricultural land;	152,0	315,1	1895,1	1246,5
- 1 average annual employee	24,5	51,8	325,7	1331,6
5. Profitability (loss) margin, +(-) %.	4,8	5,7	34,3	+29.5 p.p.

Source: calculated by the author on the basis of personnel records, Form 29 - s.h. (annual), Form 1 «Balance Sheet», accounting of hours worked, Form 2 «Statement of Financial Results»

During the analyzed period, the Komyshanske SSE demonstrated a steady increase in gross output: in comparable prices of 2016, its level increased from UAH 96.3 million in 2022 to UAH 206.8 million in 2024, or 2.15 times. This growth is accompanied by similar positive dynamics of productivity, in particular, gross output per 100 hectares of agricultural land increased by 105.1%, reaching UAH 3,488.1 thousand. Labor productivity per average employee also improved significantly, from UAH 273.7 thousand to UAH 599.5 thousand, or by 119.1%, which is evidence of more efficient use of labor resources. At the same time, there was an increase in capital efficiency: output per UAH 100 of fixed assets increased from UAH 85.3 to UAH 145.5, which corresponds to an increase of 70.6%. Labor productivity, including labor costs (UAH per 1 man-hour of direct costs), increased 2.18 times, indicating an overall increase in the efficiency of labor use.

The indicators of marketability of products and their sales confirm positive trends: the volume of marketable products increased from UAH 188.4 million in 2022 to UAH 440.0 million in 2024, i.e. 2.34 times. Similarly, specific values have also increased: per 100 hectares of agricultural land - from UAH 3325.4 thousand to UAH 7420.5 thousand, per employee - from UAH 535.1 thousand to UAH 1275.5 thousand. Such dynamics indicates not only an increase in production volumes, but also an improvement in sales channels, efficient pricing and growing demand for the farm's products.

The increase in profitability is particularly impressive: gross profit grew by almost 4.6 times and net profit by more than 13 times. Such a significant improvement in the final financial results per 100 hectares of agricultural land and per employee confirms the significant activation of on-farm reserves. In 2024, almost UAH 2.8 million of gross profit and UAH 1.9 million of net profit were received for every 100 hectares of land, while in 2022 these values were only UAH 641.5 thousand and UAH 152.0 thousand, respectively. During this time, the level of profitability increased from 4.8% to 34.3%, which indicates a significant improvement in the overall financial efficiency of the farm and its ability to generate sustainable profits even in a dynamic environment.

To summarize the results of the analysis, it should be noted that the Komyshanske SSE has demonstrated a high level of economic adaptability, efficient use of available resources and sustainable growth of key business indicators. Of particular importance is the fact that these results were achieved in the context of the full-scale Russian invasion, which created extraordinary challenges for the agricultural sector, especially in the frontline regions. Given the instability of logistics, rising costs of inputs, risks to labor resources and the threat of infrastructure destruction, the performance of Komyshanske can be seen as an example of successful adaptation of agribusiness to an extremely difficult environment.

Table 2.6 - Productivity and labor remuneration at the enterprise

No p/n	Indicators	2022 year	2023 year	2024 year	Deviation (+,-) of the reporting year from the base year
1	Gross output in comparable prices - total, thousand UAH	96327	158793	206843	110516
	including crop production	57796,2	95275,8	124105,8	663088
	- animal husbandry	38530,8	63517,2	82737,2	44206,4
2	Net income (revenue) from sales - total, UAH thousand.	8611	18344	112380	103769
	including crop production	5166,6	11006,4	67428	62261,4
	- animal husbandry	3444,4	7337,6	44952	41507,6
3	Average annual number of employees	358	354	345	-13
	- total, people				
	including in crop production	221	217	208	-13
	- in animal husbandry	137	137	137	-
4	Total gross output in comparable prices per average annual employee, UAH thousand	273,7	448,6	599,5	325,8
	including in crop production	109,5	179,4	240	130,5
	- in animal husbandry	164,2	269,2	359,5	195,3
5	Total commercial output per average employee, UAH thousand	535,1	961,2	1275,5	740,4
	including in crop production	321,0	576,7	765,3	444,3
	- in animal husbandry	214,1	384,5	510,2	296,1
6	Average monthly salary per employee, UAH	13800	14240	17020	3220
7	Share of wages in net income, %.	39,7	21,2	17,5	-22,2
8	Received per 1 UAH of salary, UAH: - marketable products	2,5	4,7	5,7	3,2
	- profits	0,2	0,3	1,6	1,4

Source: calculated by the author on the basis of personnel records, Form 29 - s.h. (annual), Form 1 «Balance Sheet», accounting of hours worked, Form 2 «Statement of Financial Results»

During the analyzed three-year period, the company demonstrates significant growth both in terms of production volumes and economic performance, which indicates an effective production and management policy. The gross output in comparable prices increased from UAH 96,327 thousand in the base year to UAH 206,843 thousand in the reporting year, which is an increase of UAH 110,516 thousand or more than two times (+114.7%). The growth occurred in both crop production (+66,309.6 thousand UAH) and livestock production (+44,206.4 thousand UAH), which indicates the synchronized development of both areas.

Similarly, the company’s net income (revenue) increased from UAH 8,611 thousand to UAH 112,380 thousand, an increase of UAH 103,769 thousand, or almost 13 times. This jump is particularly pronounced in the crop production sector, where the increase amounted to +UAH 62,261.4 thousand, compared to +UAH 41,507.6 thousand in livestock production. This indicates that the company is moving to an intensive type of management, characterized by an increase in income per unit of labor without a corresponding increase in the number of employees.

Despite a decrease in the number of employees from 358 to 345 (-13 people), the volume of production per employee increased significantly: Gross output per employee: from UAH 273.7 thousand to UAH 599.5 thousand (+325.8 thousand). Commercial products: from UAH 535.1 thousand to UAH 1,275.5 thousand (+740.4 thousand).

The largest increase in productivity is observed in livestock farming (+UAH 195.3 thousand of gross output per employee), which indicates intensive mechanization of processes or improvement of the technological base.

The average monthly salary increased by UAH 3,220, which is a positive development, but the share of salary in the structure of net income decreased from 39.7% to 17.5% (-22.2 percentage points), which indicates: the company's profitability is growing faster than labor costs; a potential risk of a decrease in staff motivation if productivity growth is not reflected in the level of remuneration.

It was also determined that UAH 5.7 of marketable output per UAH 1 of salary in 2024 (compared to UAH 2.5 in the base year), an increase of UAH 3.2. The profitability per UAH 1 of wages increased from UAH 0.2 to UAH 1.6 (+1.4). These figures demonstrate a significant increase in the efficiency of labor costs and a reduction in the unit cost of production.

The analysis revealed sustainable economic growth of the enterprise, intensification of production, increased efficiency of labor management and a high level of labor capitalization. At the same time, a decrease in the share of wages in income requires a review of the incentive and social partnership policy. In the future, to maintain the growth rate, it is advisable to allocate part of the additional profit to upgrade the material and technical base and improve the skills of the staff.

The comprehensive analysis of the technical and economic condition of the Komyshanske SSE for 2022-2024 showed a dynamic growth of the enterprise's production potential, efficient use of fixed assets and an increase in the overall performance of economic activity. In the conditions of high capital intensity of agricultural production, the key role in ensuring sustainable development is played by the level of capital equipment and the efficiency of the use of the resource base. During the analyzed period, the company managed not only to increase the average annual value of fixed assets by 25.9%, but also to significantly improve its capital efficiency (up 70.6%) and reduce the capital intensity of its products by 41.4%. This is evidence of the rational use of capital investments, modernization of the technical park and technological upgrades of processes, which, in turn, ensured an increase in labor efficiency and economic return on invested resources.

The economic performance of the farm confirms its steady growth: gross product increased by 2.15 times, marketable output by 2.34 times, and net profit by 13 times. The positive dynamics of profitability is especially important, as it increased from 4.8% to 34.3%, which indicates an increase in production profitability and overall financial stability. The increase in labor productivity both per employee (by 119.1%) and per man-hour of direct costs (by 118.3%) is a sign of successful mobilization of labor potential and optimization of production processes.

It should be emphasized that the results achieved are of particular value in the context of extremely difficult wartime conditions, when the agricultural sector of Ukraine faces numerous challenges: disruption of logistics chains, lack of resources, risks to the safety of employees and infrastructure. In such conditions, the activities of Komyshanske are an example of resilience, adaptability and a high level of managerial competence, which allows not only to maintain but also to increase production potential.

Thus, PSP Komyshanske demonstrates high efficiency of operation, sound investment policy and ability to develop sustainably in the face of external economic instability. Further growth of the enterprise is quite realistic, provided that the current strategy of technical re-equipment, efficient resource management and active response to external challenges is maintained.

2.3 Evaluation of the effectiveness of the sales and product promotion system private agricultural enterprise «Komyshanske»

The successful operation of Komyshanske depends to a large extent on the formation and functioning of the domestic agricultural market and its infrastructure, and the creation of an effective marketing network for the movement of agricultural products from producer to consumer, which should ensure parity of economic interests of producers, processors and end consumers.

However, the current infrastructure of the agricultural market is not oriented toward the rapid promotion of agricultural products to consumers. This results in losses for both producers, who are forced to use unorganized sales channels with non-transparent terms of sale and dictated by intermediaries, and consumers, who are forced to buy products of often questionable quality at inflated prices.

Table 2.7 - Information on the main consumers of products

Name of consumers	View products or services	Share in total volume %.
LLC «Bogodukhiv Mol. plant»	Milk	24,2
LLC «CDC Ukraine»	Corn	11,2
Tsukor Agroprom LLC	Sugar beet	9,2
Spectrresource Trading House LLC	Sunflower	7,0

Source: summarised by the author based on company data

The biggest risk is focused on cooperation with one large customer (a dairy plant) - it is important to minimize dependence by expanding the customer base.

Other consumers have shares of less than 12%, which ensures relative diversification. Market expansion and marketing activities should be a constant part of the sales strategy, especially for milk and sugar beet. It is important to review the terms of cooperation with each customer, taking into account changes in market prices and supply conditions.

Particular attention should be paid to periodic review of the terms of cooperation with each counterparty, which allows you to adapt to the dynamics of market prices, changes in logistics costs, seasonal fluctuations in demand, and to take into account the economic feasibility of supplying each individual crop or product.

Thus, the strategic goal of the company should be to create a balanced sales structure that ensures both financial stability and flexibility to external challenges, in particular in the context of changes in the macroeconomic situation, seasonality of production and fluctuations in the agricultural market.

The studied enterprise does not sufficiently use the principles of marketing logistics, although there are good reasons for its widespread implementation. These are due to seasonal fluctuations in the production, transportation, and consumption cycles. The long shelf life gives grounds to organize warehouse storage of products on the territory of the enterprise.

Having studied the organization of the sales management system at the Komyshanske SSE, we will analyze the production and sales figures of the enterprise in recent years.

Production volume and sales volume are closely interrelated indicators. In scenarios where production capacity is limited but market demand is high, the emphasis naturally shifts toward maximizing production output, as it directly influences the volume of sales. However, as the market matures, becomes saturated, and competition intensifies, this relationship changes. In such a context, sales volume no longer depends solely on how much can be produced-instead, it becomes the key factor in shaping the production strategy. The focus shifts to market demand: enterprises must align their production plans with what they are realistically able to sell. Producing only those goods, and in quantities that match consumer demand, becomes critical for maintaining efficiency and avoiding losses.

The operational success of «Komyshanske» is largely influenced by the development and effectiveness of the domestic agricultural market and its supporting infrastructure. Of particular importance is the establishment of a well-functioning marketing system that facilitates the efficient movement of agricultural products from producers to end consumers. This system should aim to balance the economic interests of all stakeholders in the supply chain-producers, processors, and consumers-ensuring fair pricing and sustainable relationships.

Unfortunately, the current agricultural market infrastructure lacks the efficiency needed to support the timely and effective distribution of agricultural goods. As a result, producers often rely on unstructured and informal sales channels characterized by opaque transaction conditions and the influence of intermediaries who dictate unfavorable terms. This not only reduces the profitability for producers but also adversely affects consumers, who are frequently left with limited access to high-quality products and are forced to pay inflated prices.

To overcome these challenges, it is imperative to modernize the market infrastructure, increase transparency in distribution channels, and develop an integrated system that supports fair trade practices and improves accessibility for all participants in the agricultural value chain.The studied enterprise does not sufficiently use the principles of marketing logistics, although there are good reasons for its widespread implementation. They are caused by seasonal fluctuations in the cycles of production, transportation and consumption of products. The long shelf life of products gives grounds for organizing warehouse storage of products on the territory of the enterprise.

Computerized warehouses of the «new generation», where all processes are controlled by automated machines, will allow the manufacturer to avoid contradictions between production and consumption. Such a warehouse system would allow this company to organize production rhythmically and maximize the use of the company’s capacity.

In most cases, the products are transported by centralized road transportation, and if the consumer is far away, by rail.

Having studied the organization of the sales management system at the

Komyshanske SSE, we will analyze the production and sales figures of the enterprise in recent years.

Production volume and sales volume are interdependent indicators. In a situation of limited production capacity and unlimited demand, priority is given to production volume, which determines sales volume. However, as the market becomes saturated and competition intensifies, it is not production that determines sales, but rather the possible sales volume that forms the basis for developing a production program. The company should produce only those goods and in the volume that it can sell.

The growth rate of production and sales volumes and the improvement of product quality directly affect the company's costs, profits and profitability. Therefore, the analysis of these indicators is of great importance. During 2022- 2024, the production and sales of products at the Komyshanske SSE will show a rapid growth. Every year, the company multiplies the results of the previous period by more than one and a half times.

The highest growth rate in both production and sales is expected to be in 2024, amounting to 66.4 % and 67.2%, respectively. The increase in production volumes is evidence that the company's management is actively raising investment funds to expand production capacity, introduction of the latest equipment and the results of scientific and technological progress.

On the positive side, the growth rate of sales exceeds the growth rate of production. Thus, in 2022, the company did not sell its products worth UAH 594.1 thousand. Under such conditions, there was an overstocking, so the products were kept in the company's warehouses and caused additional costs. The results of 2024 show that this negative moment was avoided, and almost all the manufactured products were sold. Thus, we can state the improvement of the organization of sales activities of the studied business entity.

An important prerequisite for further enhancing the performance of the analyzed enterprise is the formal recognition of marketing as an independent and strategic management function. This should include the creation of a dedicated department responsible for managing all sales-related activities and coordinating the efforts of other units in line with current market trends and consumer preferences.

Furthermore, expanding the implementation of logistics principles in the storage and distribution processes at SSE «Komyshanske» is essential.

Overall, the analysis of performance trends indicates that the enterprise has made considerable strides in optimizing its sales operations, adapting them effectively to the evolving market environment. However, a final evaluation should be based on a thorough assessment of the efficiency of its sales and promotional systems.

Thus, during the analyzed period, the share of selling expenses in relation to operating expenses and sales gradually decreased, which indicates the effectiveness of sales activities and an annual increase in their efficiency, as well as an increase in the return on selling expenses. In 2024, the share of selling expenses in operating expenses increased by 24.5% compared to the same indicator of the previous year, but the share of these expenses in sales decreased by 3.8%. This situation makes it possible to state that the growth in sales expenses in the last year was justified by a significant increase in sales. This is due to increased funding for product promotion activities, a large-scale advertising campaign, etc.

Further analysis will be carried out to study the efficiency of using different groups of sales expenses, for which we will determine the share of these groups in the overall structure of the studied category of expenses (Table 2.8).

The data in Table 2.8 show that the largest share in the sales costs of the studied enterprise is occupied by the costs of preparation, distribution and sale of products, but their share is gradually decreasing. Instead, the share of expenses for advertising and market research grew rapidly, especially in 2016. The percentage of expenses for the maintenance of the company’s sales department also increased, mainly due to higher wages, an increase in the number of sales personnel and the number of business trips.

Table 2.8 - Structure of sales expenses of the Komyshanske production facility

Cost group	Years					
	2022		2023		2024	
	Scope, thousand UAH	Specific weight, %	Scope, thousand UAH	Specific weight, %	Scope, thousand UAH	Specific weight, %
Expenses for the maintenance of a business unit, related to the sale of products	231,9	5,7	341,3	6,4	684,8	8,0
Preparation costs of products for sale	1826,9	44,9	2239,5	42,0	3064,6	35,8
Distribution costs and sales of products	1485,1	36,5	2004,9	37,6	3098,8	36,2
Expenses for promotional activities and market research	435,4	10,7	645,2	12,1	1506,6	17,6
Other expenses, related to product sales	89,5	2,2	101,3	1,9	205,4	2,4
Together	4068,9	100	5332,2	100	8560,2	100

Source: summarised by the author based on company data

At Komyshanske, market research is not carried out by the marketing department, but is commissioned by specialized research companies, which requires additional costs. Therefore, it is worthwhile to implement these measures by our own marketing specialists.

An important tool for the economic evaluation of sales activities is the analysis of the formation of funds at each stage related to the sale of products.

A key condition for the further improvement of the performance of the analyzed business entity is the recognition of marketing as a distinct and prioritized management function. This includes establishing a dedicated department responsible for executing all sales-related tasks and coordinating the efforts of other departments in alignment with market dynamics and consumer needs.

Additionally, it is essential to expand the application of logistics principles in the storage and distribution processes at «Komyshanske».

Overall, the analysis of the enterprise’s performance indicators suggests that in recent years it has made notable progress in enhancing its sales operations, adapting them to the demands of the market environment. However, a definitive conclusion can only be drawn after evaluating the effectiveness of its sales and promotional systems.

One of the most important areas for improving sales management is to assess the effectiveness of all measures to bring products to consumers. Information on the effectiveness of the company's sales system allows to analyze and compare the indicators of its functioning, timely response to the effectiveness of each of the system elements, identify reserves for improving the work of the relevant departments of the company, and influence the marketing system of the business entity as a whole.

It is worth noting that there is no single generally accepted system for assessing the effectiveness of sales activities, but the theory has formed a significant number of indicators for monitoring sales results. All sales performance indicators are divided into quantitative and qualitative.

Let's evaluate the effectiveness of the sales system of the Komyshanske SSE. Let's calculate the indicators of efficiency of sales activities for the researched enterprise and record the results in Table 2.9.

The analysis of the table shows significant positive changes in sales activities that occurred during the period under study at SSE «Komyshanske». The most rapid growth in the efficiency indicators of the organizational structure of sales management has been observed in the last year. Thus, the market share increased by 24.2% compared to 2023 and amounted to 8.2%; despite a decrease in the share of the number of sales employees by 6.3%, sales per sales employee increased by 67.2%, inventory turnover increased by 48.7%, which indicates an increase in the financial well-being of the company, as active turnover ensures an increase in sales and contributes to higher revenues.

As for the analysis of the effectiveness of selling expenses, it should be noted that the indicators have been growing dynamically throughout the entire period under study.

Table 2.9 - Performance indicators of the sales activities of the Komyshanske

Indicators	Years				
	2022	2023	Deviations y-o-y, %.	2024	Deviations y-o-y, %.
Effectiveness of the organizational structure of sales management					
Market share by sales, %.	6,5	6,6	+1,5	8,2	+24,2
The share of the number of employees engaged in sales, %.	1,6	1,6	0	1,5	-6,3
Sales volume per employee in sales system, UAH ths.	5277,1	7489,8	+41,9	12520,0	+67,2
Inventory turnover ratio	11,9	11,9	0	17,7	+48,7
The turnover duration of commodity stocks in days, d.	30,3	30,3	0	20,3	+67
Efficiency of sales costs					
Profit from sales of manufactured products, thousand UAH.	315,1	1154,3	+366,3	4653,2	+403,1
Sales profitability,%	0,7	1,7	+242,9	4,1	+241,2
Product profitability,%	1,1	2,5	+227,3	6,8	+272
Ratio of sales expenses to sales volume	9,6	7,9	-17,7	7,6	-3,8
The profit margin on invested capital in the form of sales expenses, UAH.	0,077	0,216	+280,5	0,544	+251,9

Source: summarised by the author based on company data

In general, it should be said that the calculated data is not enough to judge the effectiveness of the company’s sales activities, since the growth of indicators could be influenced by various factors of both the external (favorable market conditions, the presence of free market niches, growth in market capacity, political, economic, social, etc. factors) and internal (increase in production capacity, growth in labor productivity, organizational measures, etc.) environment of the business entity. Therefore, qualitative indicators of sales efficiency should also be taken into account:

– consumer awareness of the brand;

– the company’s image;

– is a measure of consumer loyalty to a brand;

- consumer attitudes towards the brand;
- quality of goods/services compared to competitors;
- product competitiveness;
- customer satisfaction/dissatisfaction:
- the number of new customers;
- lost customers;
- number of dissatisfied customers, etc. [11].

The next step is to analyze the effectiveness of the communication policy of of the Komyshanske SSE, which is a prerequisite for the rational organization and planning of the company's activities to promote goods, the optimal use of labor and material resources spent on marketing communications.

Since promotional objectives are aligned with overall marketing goals, an increase in sales can be considered a valid indicator of the effectiveness of the promotional mix. However, this assessment is somewhat imprecise, as sales performance is influenced not only by advertising, sales promotion activities, and other elements of the promotional mix, but also by various external factors such as competitor actions, consumer purchasing power, weather conditions (particularly for seasonal products), pricing, and others.

An ideal assessment of the effectiveness of each element of the complex would be to determine the sales volume generated by each additional dollar spent on advertising, sales promotion, public relations, and personal sales.

It should be noted that there is no single universal methodology for assessing and calculating the economic efficiency of a promotion mechanism, as the goals underlying promotion may differ significantly. Therefore, evaluation methodologies differ depending on the specifics of the respective product promotion system. However, in any case, the general principles and measures of the evaluation procedure remain the same, which include a mandatory comparison of all relevant factual data before, during and after the implementation of promotion measures. This makes it possible to identify the economic efficiency (if any) and its magnitude. Since product promotion activities are inevitably associated with various costs, it is necessary to achieve a significant increase in the values of economic indicators that characterize the success of the enterprise. Moreover, the higher the value of the ratio of the final results per unit of costs, the more efficient the promotion system is.

The results of the calculation of the above indicators are shown in Table 2.10.

The data in Table 2.10 indicate an increase in the communication activity of the researched enterprise during the period under study and an increase in the effectiveness of measures to promote products to the market.

For example, there has been an increase in the amount of product promotion expenses, with a 233.5% increase in 2024 compared to the previous period, as well as the share of these expenses in sales expenses.

The share of communication costs in total sales and in the company's total expenses also increased. Nevertheless, the profit margin per unit of these costs increased by 427.8% during the period under review. This suggests that an increase in the cost of promoting the products of the Komyshanske SSE leads to an increase in the profitability of sales.

Table 2.10 - Performance indicators of the product promotion system

Indicators	2022 year	2023 year	Deviations from the pop. of the year, %.	2024 year	Deviatio ns from the pop. of the year, %.
Total expenditures on product promotion enterprises, thousand UAH.	435,4	645,2	+48,2	1506,6	+233,5
The share of expenses for the promotion of the company's products in the total volume of product sales, %	1,0	1,0	0	1,3	+30
Share of product promotion costs enterprises in total production costs, %	1,3	1,1	-15,2	2,1	+90,9
Profit margin per unit of communication expenses, UAH.	0,72	1,79	+248,6	3,08	+172,1
Share of product promotion costs enterprises, in total sales expenses, %.	10,7	12,1	+13,1	17,6	+45,5

Source: summarised by the author based on company data

In other words, the growth of consumer awareness of this brand has led to the company's products moving into the category of «prestige» juices. In this case, the increase in the price of the product corresponds to its value for the consumer.

Thus, the analysis of the sales activities of the «Komyshanske» PE shows that the market in which the enterprise operates is extremely promising, as in recent years there has been a dynamic growth in its volumes. This situation allows the enterprise under study to rapidly increase its sales volumes, increasing its share in the Ukrainian juice market. The study has shown that this company is guided by the principles of marketing in its sales activities; it has a clear policy of positioning its brand products; it has an established distribution system and extensive distribution channels; it uses various measures to promote its products to the market. However, it should be noted that this company does not fully utilize its sales potential.

For example, insufficient attention is paid to marketing logistics, the sales management structure does not meet the current market needs, and the measures to promote products to the market are fragmented, so they do not have the desired impact on consumers.

CHAPTER 3

WAYS TO IMPROVE THE MANAGEMENT OF SALES ACTIVITIES AT THE AGRICULTURAL ENTERPRISE «KOMYSHANSKE»

Effective ways to improve the sales activities of the agricultural enterprise «Komyshanske» are a particularly relevant issue today. The changing external environment challenges managers to find ways to ensure the competitive position of the enterprise in the market as a prerequisite for further functioning.

We propose a system for managing the sales activities of an agricultural enterprise, which provides for a set of interrelated elements, methods, processes and solutions aimed at efficient organisation, planning, implementation and control of sales operations. This system ensures the rational use of resources, optimisation of sales and achievement of strategic goals of the enterprise, taking into account the specifics of the agricultural sector and market conditions (Figure 3.1).

The main goal of managing the sales activities of an agricultural enterprise is to maximize profits through efficient sales of products, ensure sustainable access to markets and meet consumer needs. This is achieved by optimizing all processes relatedto the production, transportation, sale and marketing of products.

The main objectives of sales management are:

1. Economic goals - to increase product sales, grow revenues, minimize sales costs and ensure the financial stability of the company.

2. Market goals - expanding market share and reaching new segments, creating and maintaining a positive brand image, and strengthening competitive positions.

3. Customer-oriented goals are to increase customer satisfaction, ensure the availability of products through various sales channels, and build long-term relationships with customers.

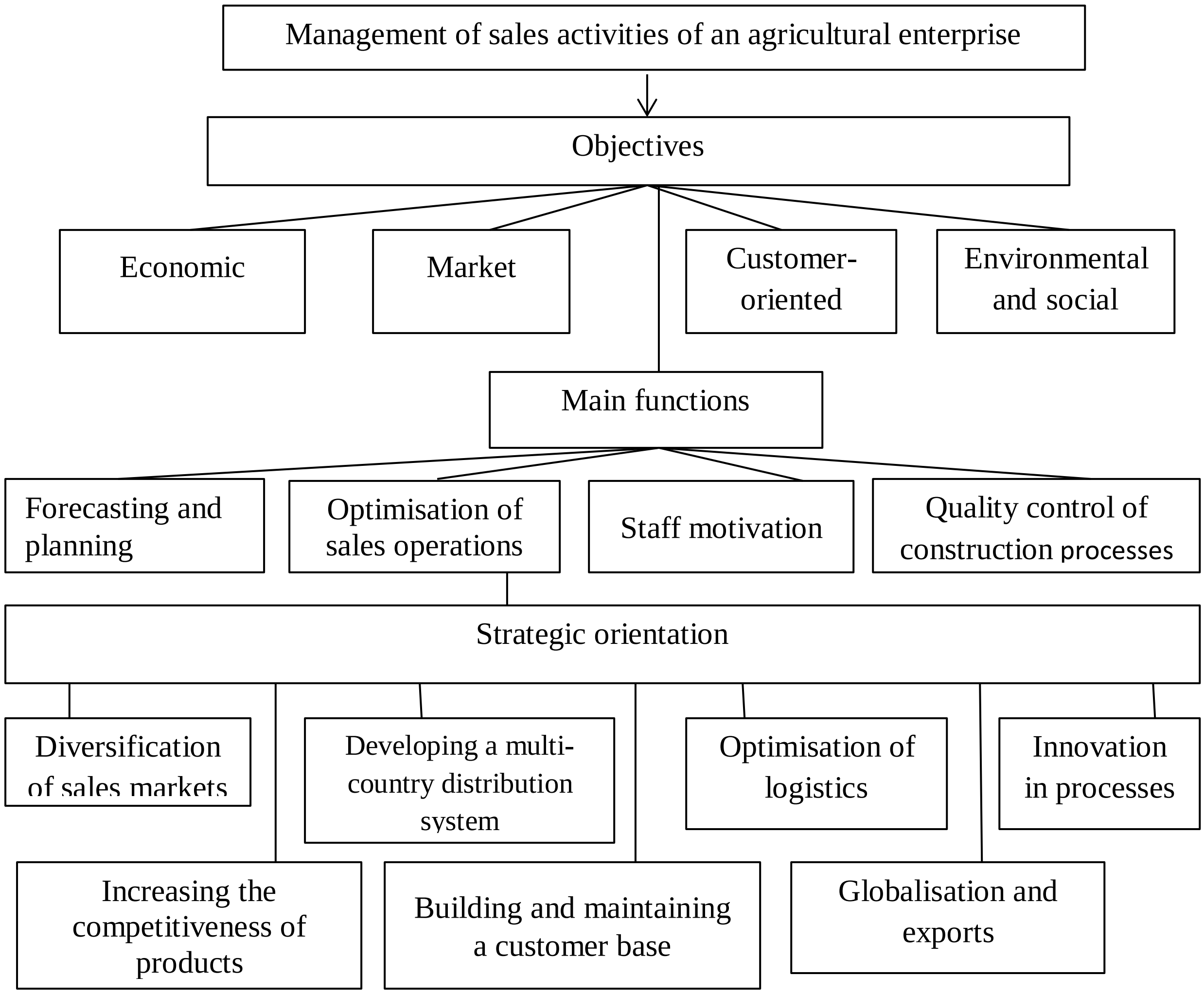

Figure 3.1 - System for managing the sales activities of an agricultural enterprise «Komyshanske»

Source: summarised by the author

4. Environmental and social goals - implementing the principles of sustainable development in sales processes, ensuring that products meet modern environmental standards, and supporting socially responsible policies in the context of working with local communities.

In our opinion, the functions of the sales management system are as follows:

1. Forecasting and planning - determining market needs, production and sales volumes, and estimating future demand.

2. Optimization of sales operations - reducing logistics costs, increasing the

speed of product sales and improving the quality of service.

3. Motivation of sales personnel - creating conditions for the effective work of employees responsible for sales through a system of financial and non-financial incentives.

4. Quality control of sales processes - analyzing the implementation of plans, monitoring results and identifying problem areas in sales activities.

The strategic orientation of sales management determines the long-term vector of sales development, which helps the company to adapt to changes in the market environment. The main areas of this activity are:

1. Diversification of sales markets - search for new markets (domestic and foreign), development of new customer segments to reduce dependence on one market.

2. Innovation in sales processes - implementation of modern digital technologies, sales automation and use of analytical tools to make informed decisions.

3. Optimization of logistics is the construction of efficient supply chains tominimize the cost and time of delivering products to the end user.

4. Developing a multichannel sales system - using offline and online channels (e-commerce, marketplaces, direct sales) to provide wider access to products.

Improving product competitiveness by focusing on product quality, adherence to environmental regulations and the adoption of contemporary packaging solutions.

5. Creating and maintaining a customer base - developing loyalty programs, personalizing offers and developing long-term relationships with customers.

6. Globalization and exports - focus on entering international markets through product certification, adaptation to foreign market requirements, and the use of international logistics networks.

The sales management system provides:

– efficient use of enterprise resources;
– revenue stability through sales optimization;

- satisfaction of consumer needs;
- building competitiveness in the domestic and foreign markets.

Such a system, especially in the context of innovative development, helps agricultural enterprises to adapt to changes in the market environment, increasing their sustainability and efficiency in the long run.

Therefore, the objectives, targets, and strategic orientation of sales management in an agricultural enterprise are aimed at ensuring financial stability, enhancing competitive advantages, and satisfying consumer demand. In the current environment, the adoption of innovative technologies, market diversification, and a customer-centric approach are essential drivers of success.

Agricultural enterprises face a number of problems that can be divided into external and internal ones. These problems affect the efficiency of product sales and the achievement of the enterprise's strategic goals.

The external problems are as follows:

1. The volatile market environment, which manifests itself in fluctuations in demand, competition from international and local producers, economic instability and the impact of global market trends.

2. Legal barriers include frequent changes in tax policy, product certification requirements, and quality standards, which can be burdensome for businesses.

3. Infrastructure problems - underdeveloped transport logistics, especially in rural areas, which makes it difficult to deliver products to the end consumer or retail outlets.

4. Environmental requirements - Increased consumer interest in environmentally friendly products is forcing agricultural companies to change their production and sales strategies, which requires additional investment.

5. Technological gap - lack of access to modern digital technologies or poor implementation of innovative approaches in sales processes.

6. Shifts in consumer preferences - such as increased demand for organic

products, unique packaging formats, or rapid delivery - may necessitate adjustments in production processes and logistics operations.

The internal problems are as follows:

1. Inefficient organization of sales activities - lack of a clear structure, poor planning or insufficient qualifications of the personnel responsible for sales.

2. Logistics problems include inefficient inventory management, unreliable vehicles, and non-compliance with product storage conditions, which leads to losses.

3. Imperfect marketing strategy - poor knowledge of the target audience, lack of tailored advertising campaigns, and insufficient attention to brand image development.

4. Low level of digitalization - lack of CRM systems, poor sales analytics, and insufficient use of e-commerce in sales processes.

5. Financial constraints - lack of funds to modernize sales systems, introduce new sales channels or expand market presence.

6. Lack of customer feedback - the inability or unwillingness of a company to take into account customer feedback, which makes it difficult to improve products or services.

To effectively manage sales activities, it is important to simultaneously solve internal problems by optimizing processes within the enterprise and adapt to external conditions using innovative approaches and strategic planning. This may include:

- implementation of modern technologies (automation, CRM, analytical platforms);
- expanding sales channels through marketplaces and e-commerce;
- improving logistics and inventory planning;
- active work with the market, including analysis of competitors and trends.

A well-rounded approach to addressing these issues will enhance the efficiency of sales operations and contribute to the sustainable growth of agricultural enterprises.

Sales management plays a vital strategic role in the operation of agricultural businesses. It has a direct impact on profitability, competitiveness, and long-term viability in an ever-changing market landscape.

The innovative advancement of agricultural enterprises requires the implementation of modern digital technologies, automation of business processes, expansion of e-commerce, and the use of CRM systems and analytical tools for demand forecasting and sales process optimization.

An efficient sales management system encompasses the planning, organization, monitoring, and evaluation of sales activities. It must effectively integrate marketing strategies, logistics, and customer relationship management.

To remain competitive in today's market, enterprises must diversify their sales channels - combining traditional intermediary models, direct selling, online commerce, and collaboration with digital marketplaces.

A robust and well-structured sales management system within the framework of innovative development is a crucial driver of success for agricultural enterprises. It enables effective adaptation to market dynamics, improves sales efficiency, and strengthens the enterprise's position in both domestic and international markets.

CONCLUSIONS

In the course of our research, we achieved the goal and solved the tasks set, which allowed us to draw the following conclusions.

1. In modern conditions, the issues of organising sales and improving the forms of selling agricultural products are extremely relevant. Practice shows that the integrated use of elements of the marketing, commodity, price and communication components of the marketing complex of an agricultural enterprise ensures the achievement of a synergistic effect in business activities. Efficient delivery of products to the end consumer through a well-established system of goods movement and rational organisation of distribution channels allows minimising excess costs and generating additional profit. In a market economy, businesses must respond quickly to dynamic changes and challenges, which are often accompanied by risks that are not sufficiently taken into account when making management decisions, particularly in the field of sales.

Today, the management of an enterprise's sales activities should be aimed at the most convenient, efficient, fast and high-quality satisfaction of consumer needs while ensuring high efficiency of economic activity and financial performance. The sales management system should correspond to the main activities of the enterprise, organise production, sales, warehousing, transport and other processes in such a way that the products are delivered to the consumer in a timely manner.

2. The research was conducted on the basis of the private agricultural enterprise Komyshanske. The comprehensive analysis of the technical and economic condition of the Komyshanske SSE for 2022-2024 showed a dynamic growth of the enterprise's production potential, efficient use of fixed assets and an increase in the overall performance of economic activity. Given the high capital intensity of agricultural production, the level of capital equipment and the efficiency of the use of the resource base play a key role in ensuring sustainable development.

During the analysed period, the company managed not only to increase the average annual value of fixed assets by 25.9%, but also to significantly improve the efficiency of its capital output (up 70.6%) and reduce the capital intensity of its products by 41.4%. This is evidence of the rational use of capital investments, modernisation of the technical park and technological upgrades of processes, which, in turn, have led to an increase in labour efficiency and economic return on investment.

3. The economic performance of the company confirms its steady growth: gross product increased by 2.15 times, commercial output by 2.34 times, and net profit by 13 times. Of particular importance is the positive trend in profitability, which increased from 4.8% to 34.3%, indicating an increase in production profitability and overall financial stability. The increase in labour productivity both per employee (by 119.1%) and per man-hour of direct costs (by 118.3%) is a sign of successful mobilisation of labour potential and optimisation of production processes.

It should be emphasised that the results achieved are of particular value in the context of extremely difficult wartime conditions, when the Ukrainian agricultural sector faces numerous challenges: disruption of logistics chains, lack of resources, risks to the safety of employees and infrastructure. Under such conditions, the activities of the company are an example of resilience, adaptability and a high level of management competence, which allows it not only to maintain but also to increase its production potential.

Agricultural enterprise Komyshanske demonstrates high operational efficiency, sound investment policy and the ability to develop sustainably in the face of external economic instability. Further growth of the enterprise is quite realistic, provided that the current strategy of technical re-equipment, efficient resource management and active response to external challenges is maintained.

4. The management of sales activities of the agricultural enterprise «Komyshanske» is not only a functional component of economic activity, but also a strategic tool for ensuring its long-term stability, competitiveness and development. In the conditions of constant market transformation, instability of the external

environment and high level of competition, it is an effective sales system that allows an agricultural enterprise to adapt to changes, respond promptly to challenges and maintain profitability.

The proposed sales management system is based on an integrated approach to product sales, which includes planning, organisation, motivation, control and analytical support of sales processes. Its implementation allows not only to optimise existing logistics and management mechanisms, but also to form a customer-oriented model of interaction with the market that meets modern consumer requirements. The main advantages of the proposed system are: rational use of the company's resources by optimising logistics and sales costs; increased revenues due to the expansion of the sales market and improved customer service; strengthening the company's image and brand; adaptation to environmental and social challenges, which ensures compliance with sustainable development standards; strategic flexibility due to the possibility of diversifying markets and sales channels.

The implementation of the proposed improvement measures will help to create an effective sales model that takes into account industry specifics, regional characteristics, global trends and consumer expectations.

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APPENDICES