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1. Improving the mechanism for attracting investments into the marketing structure of fruit and vegetable enterprises

The development of the processing industry is determined by many factors. These include innovation policy, public relations, human resources, and many others. Marketing is no exception. This factor is one of the main drivers of companies' economic prosperity.

The development of marketing activities at the present stage is facing many problems. One of these problems is the rationalization of the organization of interaction between enterprises of the industry and small rural businesses in terms of providing them with marketing services. In our opinion, some of them are designed to provide marketing services to all categories of suppliers, which is absolutely unnecessary, since agricultural enterprises, intermediaries and other large suppliers are also well aware of the conditions of sales markets. As for uniting small rural producers into cooperatives, reorganizing enterprises, or creating a special department by one enterprise, all in order to establish marketing in the region, it requires considerable effort. The need of rural producers for marketing and other (e.g., logistical) services is growing every day. In today's environment, possession of information and knowledge about the production and marketing of products with market novelty is essential. Today, this market niche remains unfilled in many regions of Ukraine. Vinnytsia region is no exception. This task cannot be solved by government specialists, as they have other purposes. The processing business is also unable to solve this problem if its participants want to organize such a structure with the help of only one enterprise. Providing advisory services to villagers requires considerable funds and specially selected specialists, as it is extremely important to establish long-term and productive contact.

The tasks that will be assigned to such consulting firms are extensive and serious. The creation of such organizations should take into account a number of key points. These organizations can and should be created in different organizational and legal forms, which will only lead to an increase in economic competition between them and, consequently, to an improvement in the quality of the services offered. Organizations of this type should be as free as possible from external pressures; this creates freedom in management decision-making and business operations. Their internal environment should be designed in such a way as to encourage employees to work efficiently and increase productivity.

The organization of consulting firms, especially for small rural businesses, requires certain and considerable efforts at the initial stage, primarily in terms of resources. The sources of these resources can be different. However, borrowed and attracted sources are too expensive and bring with them the intervention of their owners in the activities of the created structure, the degree of which may be unnecessary. The most profitable source is the own funds of the enterprises themselves. It seems to us that within several neighboring districts and natural and economic zones, for example, within the processing industry (as a system with well-established structures), it is advisable for its subjects to cooperate by industry (crop and livestock) to create and rationally organize marketing structures. They will be called upon to study the effective demand of buyers and help small rural producers to produce more products of better quality at lower costs and to sell goods and services in a timely and profitable manner.

A number of scientists and experts believe that it is necessary to turn to other (specialized) organizations to solve such problems. We are of the opinion that it is more rational to use the base of processing enterprises. Moreover, it should be noted that cooperation has a positive impact on the activities of enterprises. V. Bondarenko notes: "The development of cooperation contributes to the faster development of the process of integration of agricultural producers with processing enterprises, trade organizations, and enterprises of other industries" [4]. T. Fliginsky shares a similar opinion: "Cooperation should contribute to the intensive development of production, the establishment of equivalence of exchange at the intra-industry and inter-industry levels, increase competitiveness and efficiency, and create conditions for financial stabilization of enterprises" [16].

To this end, we have considered methodological, legal, organizational and economic approaches to the creation of such formations, and prepared specific developments on the organization of rational structures of marketing services and their practical use.

Recently, the government's pricing, credit, investment, and tax policies have helped to improve the financial condition of processing companies, increase their number, and, as a result, increase the volume of raw materials procured. At the same time, there is a problem of relative rise in the cost of raw materials, as big business is the main supplier of raw materials. This necessitates identifying and turning to an additional and serious source, which should be small agricultural businesses.

Market relations based on the use of the laws of commodity production will lead to the expected increase in the efficiency of cooperative marketing formations for small agricultural business, most likely, only if a number of conditions are taken into account, namely pluralism of organizational and legal forms, general coverage (covering all enterprises, if possible), provision of service support based on commercial principles: organization of scientific support and training of qualified personnel (educational institutions); organization of

Effective functioning of cooperative marketing organizations is impossible without a system of financial support. Financial support of marketing cooperatives is provided by marketing cooperatives themselves. At the same time, it should be noted that no financial investments, no most advanced material and technical base can give the expected result in the absence of effective internal incentives for the development of cooperative marketing among the participants, and in newly organized associations - flexibility, easy adaptability to rapidly changing environmental conditions.

Autonomy in financing creates autonomy in providing resources. Of course, all resources, such as information resources, cannot be owned. But these organizations should strive for this, because the rural commodity market is a very tasty morsel for many competitors, and they have the necessary resources to work in it and are unlikely to share them. At the initial stage, resources should be attracted through the conclusion of lease contracts and the hiring of people who own personal vehicles.

Working in the rural commodity market, with its fierce competition, also requires a special organizational structure for firms. Firstly, it should have a small hierarchy of management levels, which will allow it to have the necessary flexibility and speed in making and implementing decisions. Secondly, the structure of the organization should be as simple as possible.

The nature of the market in which firms will operate also has an impact on the management system. In our opinion, it should be forward-looking and ongoing, and be multifaceted and comprehensive. Management should cover the following areas: material and technical supply; production of services; innovations in the production and sale of services; marketing of services; human resources; finance; and account management.

When forming an organization designed to perform such a task, personnel are of great importance. Personnel are divided into core and support staff. While the criteria for selecting support staff may not be as stringent, the core staff, which are the people who will directly develop approaches and engage in dialogue with clients - representatives of small rural businesses - must be selected carefully. After all, the organization's capacity depends entirely on the effectiveness of their work. These personnel must be, on the one hand, highly qualified and willing to learn, and, on the other hand, sociable. And the latter quality should apply specifically to rural residents.

The complexity and economic danger of operating in this sector of the commodities market requires firms to have a secure legal form of organization. Of course, the organizational and legal form must meet the conditions and interests of the owners who have united to create it. Nevertheless, neglecting this rule in the face of fierce competition can have extremely negative consequences.

The current situation in the rural commodity market shows that it is very difficult to work alone and that cooperatives (e.g., associations of resellers) are the only ones that survive. Therefore, it would be effective to unite the efforts of enterprises in a certain territory (for example, several bordering each other, by districts). However, this association, along with its positive aspects, also has, at first glance, negative ones.

However, the negative ones can easily be turned around to the benefit of the owner-enterprises. For example, when a company operates in a certain territory, there will be a limit at which it may be very difficult to compete (the so-called competition limit), which will certainly affect the supply of raw materials. But this situation can be easily resolved. In this case, the cooperative will supply raw materials to the plants based on their participation in it. It should be noted that this rule will be the main one in the distribution of raw materials between the owner companies.

The complexity of competition gives rise to requirements for the number of such entities in a certain territory of one group of owners. The number of structures should be carefully considered in accordance with the commodity market conditions existing in a given region or district, otherwise there will be competition between "their" structures, which is extremely unfavorable, as it will only lead to a dispersion of efforts in rivalry, and they will need to concentrate in only one direction - on achieving victory in competition with other market participants.

Cooperative marketing formations of processing enterprises should strictly focus on the quality of the services produced. To this end, it is necessary to monitor the development of competitors' experience in finding mistakes and to exercise constant quality control, not only at the stage of preparation of services, but also during implementation. When organizing cooperative agromarketing, it is also important to take into account the current objective conditions and peculiarities of its formation. Without taking these points into account, the proposals developed are unlikely to contribute to making processing production more productive and efficient than it is now.

Despite the variety of forms and types of cooperative marketing structures, these are primarily service organizations. The objects of socialization in them are (or are not) members of enterprises and property of enterprises - fixed and current assets. The scale of such cooperation depends on the state of their resource endowment, the production infrastructure available in the area, and other factors. The union of processing enterprises, which, for example, have a shortage of some material and technical means and a certain surplus of others, allows to remedy this situation and increase the efficiency of the use of resource potential.

Depending on the degree of socialization of property by processors, delegation of management functions by them, and agreement by potential participants on the future formation of economic interests, the following models of cooperative marketing are distinguished as legal entities: cooperatives, partnerships, and societies. All of these models are independent, democratically governed entities created on the basis of a voluntary union of processing enterprises.

The processes of development of cooperative marketing organizations are accompanied by various controversial issues, for example, the "non-profit" development of these service organizations. We propose the following approach to solving this problem. Initially, the purpose of creating marketing organizations is to meet the economic needs of processing enterprises. This satisfaction will be carried out on a commercial basis, since marketing organizations need to provide themselves with resources, purchase raw materials and, finally, ensure extended reproduction. However, these commercial principles should be regulated, since processing enterprises are at the organizational and economic core of this formation, and the latter is created to achieve the specific goals of the owners. In addition, in favor of justifying the impossibility of "non-profitability", it should be noted that the created association may receive profit from the sale of raw materials to other consumers (meaning not to the owners). This is possible if the marketing structure fully satisfies the capabilities of the owners - processors, for example, if they are small enterprises.

Another issue that causes heterogeneity of opinions about the prospects of creating such organizations is the so-called "infringement of economic interests" of small businesses in rural areas, which will lead to a lack of demand for the services offered and, therefore, the organization's failure. We believe that the practical application of the above problem is not realistic, since, on the one hand, strengthening in such a lucrative market is the main goal of creating cooperative marketing structures, and on the other hand, it should be noted that the created structures will not be monopolists in the market and will not be pioneers. There is a sufficient contingent of participants in this market to compete with through healthy competition measures, and it would simply not be profitable to restrict any consumer interests at all.

The situation in which processing enterprises cooperate in the field of marketing for small market participants in our country is specific. Processing enterprises are just starting to operate in market relations and are functioning effectively. Therefore, participation in the work of the structure is especially important for them. And in the context of the current economic growth, such an association is an opportunity for them not only and not so much to improve the organization of the production process, to use available resources more rationally, but also to survive and grow.

The economic situation in the country has improved markedly, but the problems of processing enterprises have not diminished. In this situation, the need to organize cooperative marketing formations only increases. However, in today's environment, the creation of a full-scale service system and its infrastructure is unrealistic for objective (including economic) reasons. In this situation, we propose fundamentally new solutions for servicing small rural businesses, which consists in the development of marketing cooperative services for sectoral applications based on the processing industry, as the most well-established system for the procurement, processing of agricultural raw materials and the sale of the created product. Such interaction not only organically fits into the envisaged system of servicing small rural producers and processing enterprises, but is most likely the first stage of its creation.

The domestic practice of developing cooperative marketing organizations shows that combining the efforts of processing enterprises, especially at the initial stage of market relations, makes it possible to more fully meet their economic and social needs, efficiently conduct production and protect their interests in a market economy. The effectiveness of the marketing formations created in this way will largely depend on the organization of various types of services. Nevertheless, the processing business needs to combine its capabilities, and the created formations need to practice engaging the services of other groups on a commercial basis to solve many of their problems. Practice shows that, all other things being equal, one of the main factors affecting the performance of processing companies is the organization of raw material supply. Therefore, whenever possible, they should combine their efforts, and the organizations formed in this way are the potentials of other market players.

The short transition period of the development of Ukrainian processing enterprises is not rich in experience in developing marketing services for peasants separated by geography. Depending on the way such marketing formations were established, different options can be used to serve them, including the existing base in former collective and state farms. However, the moral and psychological climate surrounding this raw material sector, intense competition, and simply sound economic calculation force processing enterprises to unite by interest in order to effectively use their own equipment and successfully provide themselves with raw materials.

There are various options for association. It all depends on the specific interests of the organizers, their creative approach, the possibilities of the current legislation, territorial and national peculiarities, the specifics of the raw material market, competitors, consumer preferences, and many others. Of course, these features vary from region to region and, moreover, from district to district. Therefore, creators must choose and decide on their own approach to cooperation.

As for the Constitution of Ukraine, it is intended, of course, for processing enterprises, to regulate the main provisions of their legal activities, including cooperative ones. The Civil Code of Ukraine also regulates cooperative relations. It creates a holistic view of the essence of a cooperative, the work on its organization, including by processing enterprises, and the formation of the legal framework. The Code also states that relations related to the establishment of cooperatives are also regulated by other state and regional laws and other regulations. In essence, most of the basic principles can be implemented in some other forms of association of processing enterprises.

Basic principles of cooperation:

1. Voluntary participation in society. At least two participants, but not more than fifty under a joint venture agreement, may combine their efforts and act together to satisfy their own interests by achieving a goal that does not contradict the law.

2. The authorized capital of the company is formed on the basis of contributions from shareholders. The amount of a contribution is determined based on its value. A contribution may be anything that the shareholders independently contribute to the common cause. A company's shareholder may not be released from the obligation to contribute to the authorized capital, including by offsetting claims

against the company. The amount of the authorized capital may not be less than a multiple of the minimum wage established by the state law as of the date of submission of documents for state registration of the company.

3. The supreme governing body of a company is the general meeting of its shareholders; operational management is carried out by the executive body (collective and/or sole), which is accountable to the general meeting. The supreme governing body decides only on the most important issues of business activity. Issues that fall within the exclusive competence of the general meeting may not be delegated to the executive body of the company.

4. The distribution of profit is determined by the value of the contribution; the company's shareholders are not liable for its obligations and bear the risk of losses related to its activities within the value of their contributions. A company is not entitled to make decisions on the distribution of its profit in cases

- until the entire authorized capital of the company is paid in full;
- to pay the actual value of the share (part of the share) of a company member in cases provided for by the Law "On Limited Liability Companies";
- if, at the time of making such a decision, the company meets the signs of insolvency (bankruptcy) in accordance with the state law on insolvency (bankruptcy) or if the company will have these signs as a result of making such a decision;
- in other cases provided for by state laws.

5. Availability of information about the company's activities to all its shareholders. Waiver of this right or its restriction, including by agreement of the shareholders, is illegal.

6. Relationships between participants are built on a contractual basis. Different options are possible in the calculations of the participants of economic activity. The income of each participant is generated by improving the quality and volume of participation, finding more favorable conditions and markets.

Since a limited liability company is a centralized combination of efforts of several participants from an economic point of view, it also applies some other cooperative principles, which are extremely important at the current stage of economic development. For example, upon withdrawal from the company, a member has the right to receive a part of the property corresponding to his share in the authorized capital; a member is interested in increasing the company's capital, as part of the profit is distributed in the form of dividends proportional to the share in the authorized capital; each member participates in management through the general meeting.

The choice of a limited liability company is, of course, justified not only by the significant convergence of principles in its establishment, but also by the positive aspects of the processing business (e.g., logistical, financial and other capabilities). Thus, the basic principles of establishing cooperatives, given the existing requirements for processing business structures, may well be implemented in a limited liability company with their rational organization. And the rational type of cooperative marketing is based on obtaining the necessary benefits by its participants at minimal costs.

The newly created structure will organize interaction with peasant (farm) enterprises. When organizing such interaction to serve farms and private households, we proceeded from the fact that the structure cooperates, first of all, managerial, organizational skills, capital, not excluding the personal work of participants in order to maximize the use of the resource potential of processing enterprises in the interests of small producers in rural areas. To this end, it is necessary to systematize the interaction between such structures and raw material producers by establishing bilateral obligations, and not only on the basis of a contract. Business ties between them should not be one-time, spontaneous, but long-term, based on mutual interest. Such an approach allows each party to plan its work more confidently at least for the short term.

The organization of marketing services to representatives of the rural raw materials market is not only beneficial to the processing business, but also to the raw material producers themselves. After all, the successful sale of manufactured products depends not only on the price set by the parties, but also on guaranteed purchases, as well as other services, including logistical assistance. Of course, in the early stages of development of marketing organizations, the possibility of logistical assistance is unlikely. However, as the organization develops and strengthens, it will have reserves that should be used for these purposes, as this is a significant contribution to competition.

Science and practice show that it is desirable to start the production activities of any organization with the analysis of market conditions, i.e. with the intensification of marketing. However, the specificity and purpose of the services provided by cooperative marketing organizations suggests a certain deviation from these aspirations. In this case, the sale of services, i.e. marketing activities, should not precede, but be inextricably and simultaneously linked to their production. After all, there are many options for bringing services to the consumer, and it is impossible to work out and prepare all of them at the marketing stage alone.

The realities of life show that without strengthening marketing, processing companies cannot effectively sell their products and services to consumers. At present, we can say that the conditions for growth and efficiency of production activities have already been created, and marketing should only contribute to this.

Marketing activities, as the realizer of a competitive environment in the economy, need to be strengthened in all areas, including the procurement of raw materials from small rural producers. Although many industry players are doing this in one way or another, they are doing it alone.

Much has been said about the need to introduce marketing in the interests of small agricultural producers. Of course, life does not stand still, and a lot is being done to solve the problem of sales, at different levels. For example, the Ministry of Agriculture is creating networks of wholesale food markets and agricultural marketing services for agricultural production. A number of territories have been identified for the planned economic experiment of organizing such markets between regions, primarily on the basis of existing fruit and vegetable depots, refrigerators and other infrastructure facilities. The following main tasks have been set for the wholesale food markets:

- stimulating growth in production and sales volumes and increasing the profitability of producers and partners in the agricultural sector;
- providing the population with quality food throughout the year;

- providing all agricultural suppliers with free access to the competitive market.

Now, when Ukrainian shelves are filled with imported goods, while good domestic products are lying in warehouses, it is especially necessary to help buyers and sellers find each other. And it should be noted that wholesale markets serve as an effective channel for promoting agricultural products from producers to consumers. To facilitate and speed up the work that has been started, the Government has established an Agricultural Marketing Center with branches in many regions. All this is good, but not enough to solve the problem. Domestic experience shows that the successful implementation of many initiatives requires a mixed approach of top-down (with the help of government and other initiative representatives) and bottom-up (by market participants themselves) movements. Organizers need to correctly determine the ratio of these two movements - they must be able to form a marketing structure.

Certainly, when used correctly, marketing can be a very useful tool. However, most of those who have high hopes for the development of the marketing cooperative movement, especially after an overly promising start, may have to temper their enthusiasm a bit as numerous problems arise that reduce the effectiveness of the process.

The realities of life show that it is impossible to organize marketing work in rural areas without any problems. Problems and situations are bound to arise that cannot be predicted in advance. These are problems of the population's nationality, culture, age, standard of living, transportation, and many others, up to and including natural conditions. Some problems may appear immediately after marketers intensify their work in the countryside, some - after. There may be situations that can be resolved in the short term, and some of them may be long-term. In addition, the complex of problems is ambiguous in its territorial origin: depending on the region and even the district, approaches to the population to serve them are different. However, whatever the problems, they need to be effectively addressed. This is an important factor for survival in the market. And young cooperative marketing organizations must take this into account in order to work effectively in the market and ensure the necessary economic growth. In addition, they need to adequately resist other competitors who always seek to squeeze out or prevent new entrants to the market. In any case, the existing competition will discipline them. And it takes time to learn and understand the intricacies of working in the market.

The existence and development of any organization is impossible without providing resources. Their formation should be on a contractual basis. The amount of provision can be different: it all depends on the scope of the marketing organizations' activities, which, in turn, is generated by market success. But in any case, it should be noted that marketing services should be sold between processors and representatives of the rural market. This is because the raw materials for the industry need to be stored, and therefore it would be extremely risky and expensive to transport them a hundred or two kilometers away.

As the reality of the functioning of processing enterprises in many regions, including Vinnytsia region, shows, it is possible to create cooperative marketing structures. Therefore, in order to avoid the tendency for marketing structures with the same goals and objectives to emerge, it is better to organize one or two in each rural settlement from the very beginning - one or two in each district. It is undesirable to create a large number of marketing structures in a limited area, as this, in addition to unnecessary competition, will lead to conflicts, lack of resources and understaffing of the formations.

Establishing marketing activities for the rural population with their participation is particularly difficult, but if people feel a need and interest, you can count on their attention and understanding. First of all, it is necessary to clearly explain to them what real needs the structure being created will serve, what benefits it will bring, and what risks they may face as producers of products with all the proposed changes. This is very important because they have been living in the environment for many years and intend to continue living there. People also know their needs and possible risks better than any outsider. Therefore, when organizing marketing work, you should proceed from real opportunities. Of course, in the early stages, it makes no sense to talk about the possibilities of solving everyone's big problems.

For the structure to work successfully, it is necessary to focus on the quality of meeting explicit and real needs in strict accordance with the agreements. Each service must pay for itself, or the return must be very close to the cost, otherwise it can lead the organization to bankruptcy. In the future, as the organization develops, the volume of services should be increased, but their quality should not decrease. This is the only way to successfully compete in such a lucrative and at the same time difficult market.

We have already talked a lot about the need to create rural marketing on the basis of cooperation, and all in order to solve the problem of peasants selling their products at the district level. But, in addition to this, the proposed organization of marketing services has a number of other positive features. First, the proposed scheme of creating marketing cooperatives differs from traditional schemes of procuring raw materials, which consist in purchasing them only on their own, second, it solves the most important problem of production of many peasants - its sale and, third, it provides for some support, which is also very important in rural areas. The proposed system of organizing marketing services for farmers, moreover, provides for such interaction between partners that does not limit, but rather supports the interests of the parties in order to strengthen their competitiveness.

It is well known that small agricultural businesses have disadvantages, the elimination of which would be in their best interests. These include difficulties in raising large capital, lack of specialized management, unlimited liability for debts, the need to be a specialist in many areas, and the risk of losing all personal savings and property. These disadvantages, which are characteristic of sole proprietorships, can be preserved in the solution of cooperative marketing formations. Compared to them, they are more powerful in financial terms, and in other areas as well.

In cooperative marketing formations, the staff consists of various kinds of specialists who specialize not only in marketing, but also in other areas of activity related to the achievement of the organization's goals. But the most important quality of the structures proposed for organization is, of course, the implementation of activities necessary for both parties: both processing and small agricultural businesses. The former want to procure and process raw materials, while the latter want to produce them and sell them profitably.

The organization's work is structured as follows. The activities established by cooperative organizations must be subject to supervision, for which purpose a supervisory board consisting of representatives of the plants and a management board held by the general meeting of participants are established. These bodies operate for the entire period of the organization's existence and monitor the implementation of the assigned long-term plans. The current and tactical planning and management of the marketing structure is created by the director, who is appointed by the cooperative members and to whom all services (departments) of the organization are subordinated.

The number of functions performed by the departments may vary depending on the need. The head of the marketing department reports to the head of the organization (Director), is constantly in the center of events and receives operational and other information from various channels from manufacturers and other sources and transfers it for use by enterprise specialists and service employees. One marketer of the department forms the pricing policy, and the other acts as a consultant on the correct and effective delivery of services to consumers for those marketers who work directly in the countryside. If necessary (illness, etc.), one replaces the other. The remaining marketers serve producers in their area (consisting of several settlements). Their work involves analyzing markets, customers, competitors, products, planning, and negotiations. They generate demand, ensure the purchase and transportation of agricultural products to processing plants and enterprises. Marketers provide services to commodity producers both with their own vehicles and other logistics and rented ones. The work of lower-level marketers is also based on the principle of interchangeability.

Depending on the size, number of producers and list of products, it is advisable to have up to 18-20 specialists in each structure. The size of the staff depends on the scope of the organization's activities.

It is not economically viable to form a staff that is too large. If this happens, the principle of combining their functions in one person should be used to reduce the number of employees. That is, one employee should be entrusted with the tasks of several professions at once, for example, two (accountant-economist) or three (driver-loader-marketer). A large quantitative combination of professional tasks in one person does not make sense, as this will only lead to overload and, ultimately, job dissatisfaction.

Farms and farmers produce products in the planned and agreed quantities and terms of the highest possible quality. Marketers take the products from them on site. To do this, marketers decide on organizational issues (destination and others). Of course, they must be provided with resources to carry out their activities. If they do not have enough, they must have the financial resources in full in order to, for example, rent a vehicle if they do not have one, or solve other similar issues. The information obtained in the course of implementation is transferred to the head of the marketing department for analysis and then to processors to adjust production plans for the agricultural period, and the purchased raw materials are delivered to the receiving department of processing enterprises. Interaction between the consulting firm and processing companies regarding their core business is based on contractual relations.

Then, at the next meeting at the end of the period, marketers and agricultural producers finally agree on the volumes, terms and other parameters of production and sign (or not sign, if the partners have established close trusting relations and one of the parties is a private household) the necessary documents for the next period. The period of cooperation may be of different lengths for any producer of raw materials.

The variant of agromarketing organization proposed by us is presented in the flow chart of information, products and funds in the marketing services of small rural producers by processing enterprises, shown in Figure 1.

The work of employees involved in the production and sale of marketing services, i.e. the core staff, should be adequately paid. Since the effectiveness of their work depends not only on professional knowledge but also on luck, it makes no sense to rely only on the quantitative measure of its performance. Practice shows that the most effective system of remuneration will be a two-part system: basic and accumulative. The basic part of the salary should be constant and independent of the employee's performance and should be higher than the minimum subsistence level of the population in the region by 15-20%. The accumulative part of the salary will depend entirely on the employee's performance. As a result, the remuneration of key personnel should be higher than that of auxiliary personnel, and at the same time not exceed the discriminatory barrier. Such a principle of salary formation leads to a more complete stimulation of the employee. In addition, such a system attracts professional staff, as it allows the latter to use their knowledge and skills to the fullest extent and receive appropriate financial rewards for this.

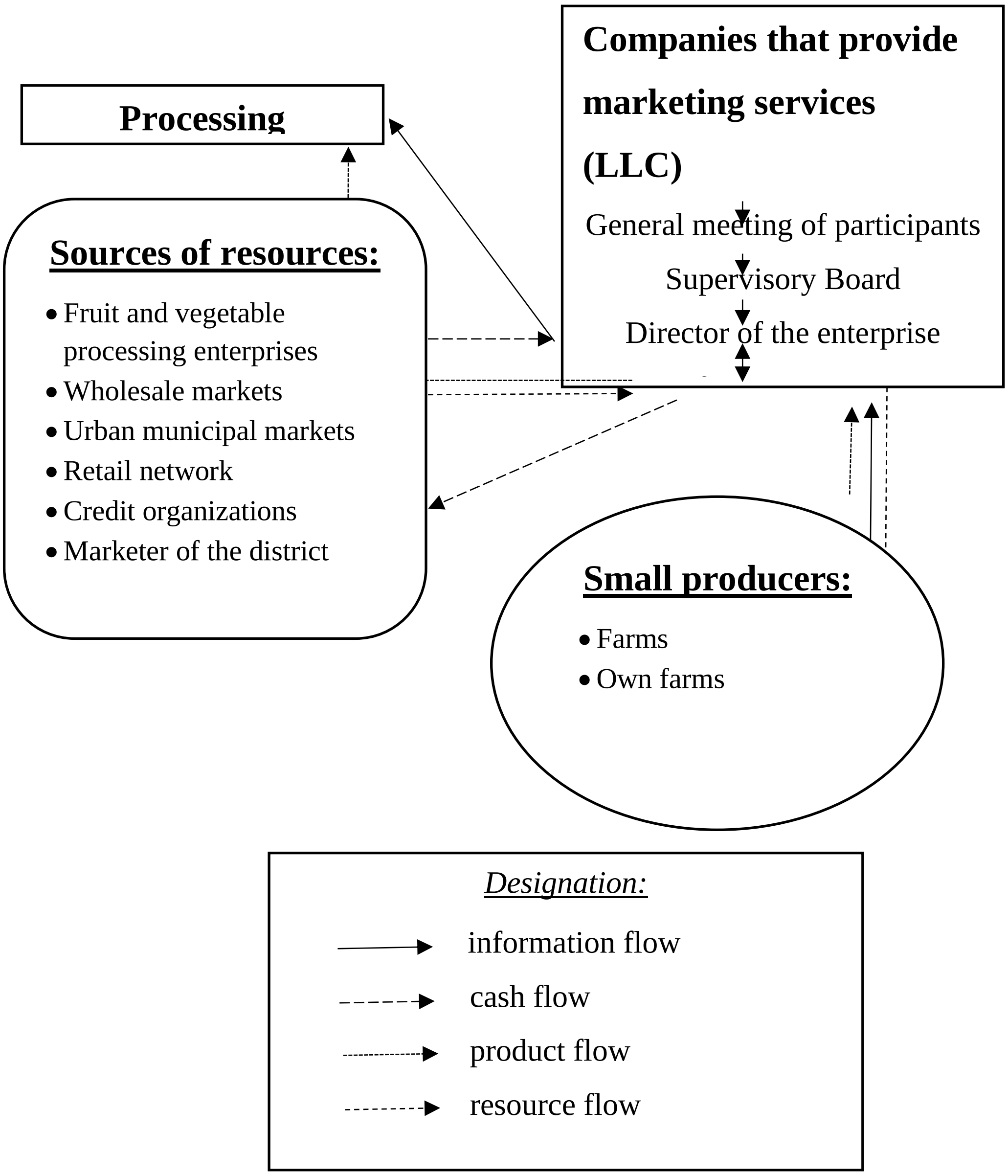

Figure 1. Flow diagram of information, products and funds in marketing services for small rural processing enterprises

In the proposed structure, in addition to the main staff, there are also service or auxiliary staff (e.g., accountants, lawyers, etc.) whose work must also be paid. Of course, the amount of wages here will depend on the effective work of the "core" staff. However, it should be noted that in order to motivate them to work, their salary should also consist of the two parts mentioned above. The basic part will be determined by the minimum subsistence level of the population in the region, and the accumulative part should vary depending on the success of the core staff.

Of course, the success and value of any organization lies in its personnel, so a special fund should be established to protect them from turnover. This fund will be used primarily for staff training, improvement of working conditions, social programs, and financing the basic part of salaries in the event that, for various reasons, the funds from the organization's performance are not enough (this may be due to the seasonality of raw materials harvesting). In addition to the above fund, it is advisable to create other specialized funds, such as savings. Their number and purpose may vary and depend on the organization's management.

So, to summarize, the organizational and legal forms, internal environment, and options for interaction of marketing formations based on the principles of cooperative efforts of processing enterprises may vary. It all depends on the specific interests, aspirations of the participants, their capabilities, as well as the conditions of the rural commodity market, which differs from region to region and even district to district. However, as the reality shows, having talked to the heads of agricultural and processing businesses in Vinnytsia region and neighboring regions, the proposed developments have the right to life, although not in all regions of the country without exception.

The problem of improving the efficiency of enterprise investment formation systems remains the most pressing. Despite the measures taken by the Government to improve the work of entities in this area of business, many of them in many regions still have mechanisms for its implementation that are not sufficiently cost-effective and efficient. Vinnytsia region is no exception.

Various proposals for improving the systems of accumulation of long-term investments of enterprises and organizations in the industry have been presented by both foreign and domestic scientists and experts [1, 6, 9, 11, 15, 19, 20].

The authors of these sources emphasize that the key to the successful fulfillment of this goal of processing enterprises is the coherence of the work of individual parts and links of the mechanism structure, as well as the method of accumulation, which is expressed in economic methods and actions that contribute to the success of investment activities. Many of them note that any activity associated with certain difficulties is one of the primary tasks of any construction of the mechanism of industry entities. We have no doubt that it is the optimal combination of the sufficiency of the volume created and the minimum costs that becomes one of the main factors in market conditions that ensure the need for production, break-even operation and competitive advantages of this mechanism of enterprises.

The mechanism of investment formation should be improved and meet certain criteria. It must be organizationally and theoretically simple, convenient and understandable to the user, focused, reliable, complete in terms of the possibility of solving its main issues, adaptive, flexible and easily improved in other respects. In addition, business practices in neighboring regions show that any mechanism, including the one we have developed, will be successfully organized only if the basic ideas behind its creation are unified.

To fully understand the behavior of this mechanism, it is necessary to know not only the content of the elements, but also the state and nature of the relationships between them. It is practically impossible to explore all potential ways of organizing connections in a system by searching through them. The number of connections of the resulting system can be reduced by combining its elements into groups based on homogeneous features with the formation of relatively independent and separate functional subsystems. At the same time, from the point of view of our design goal, the connections between subsystems become more important, while the connections between elements of different subsystems are ignored.

The functioning of the mechanism is carried out according to a certain scheme through the interaction of all elements of the subsystems of the organizational structure of the enterprise, which form a set of activities for the accumulation of long-term investments. But at the same time, the accumulation system, as a complex organism, is characterized by relative isolation in the enterprise's management system. The purpose of the mechanism as a type of activity is to ensure a holistic, targeted interconnectedness of the functioning of all components of its structure and the effective implementation of accumulation work. Management of the processes of accumulation of investment resources includes the following functions: management such as analysis and forecasting, strategic, current and operational planning, monitoring (control) and regulation of activities carried out in accordance with the investment strategy of the enterprise; creates conditions for the realization of the main goals, namely: ensuring the growth of the pace of economic development of the enterprise through the effective accumulation of capital, minimizing risks and maximizing income (profit) from investment activities in general, ensuring financial

The content of the mechanism of accumulation of long-term investments is revealed through the realization of its functions. They consist in supplying production activities with the necessary capital, organizational initiative of the reproduction process. However, the main purpose of the mechanism under consideration is the scale of attraction of monetary and other assets to the investment resources of the enterprise. The next stages of the reproductive process are based on the restoration and development of the organizational, technical and scientific potential of the enterprise, accumulation of funds for further development and expansion of the scale of economic activity, as well as ensuring economic growth. To realize this, the mechanism of investment accumulation is being improved at the early stages of development, designed to ensure the solution of the following tasks: balancing the required amount of capital investments with the financial resources available to the enterprise, finding funds for accumulation, ensuring the formation and optimization of the material and cost structure of fixed assets, providing an active influence on improving the efficiency of the use of investment funds, ensuring the financial stability of the enterprise in the long term.

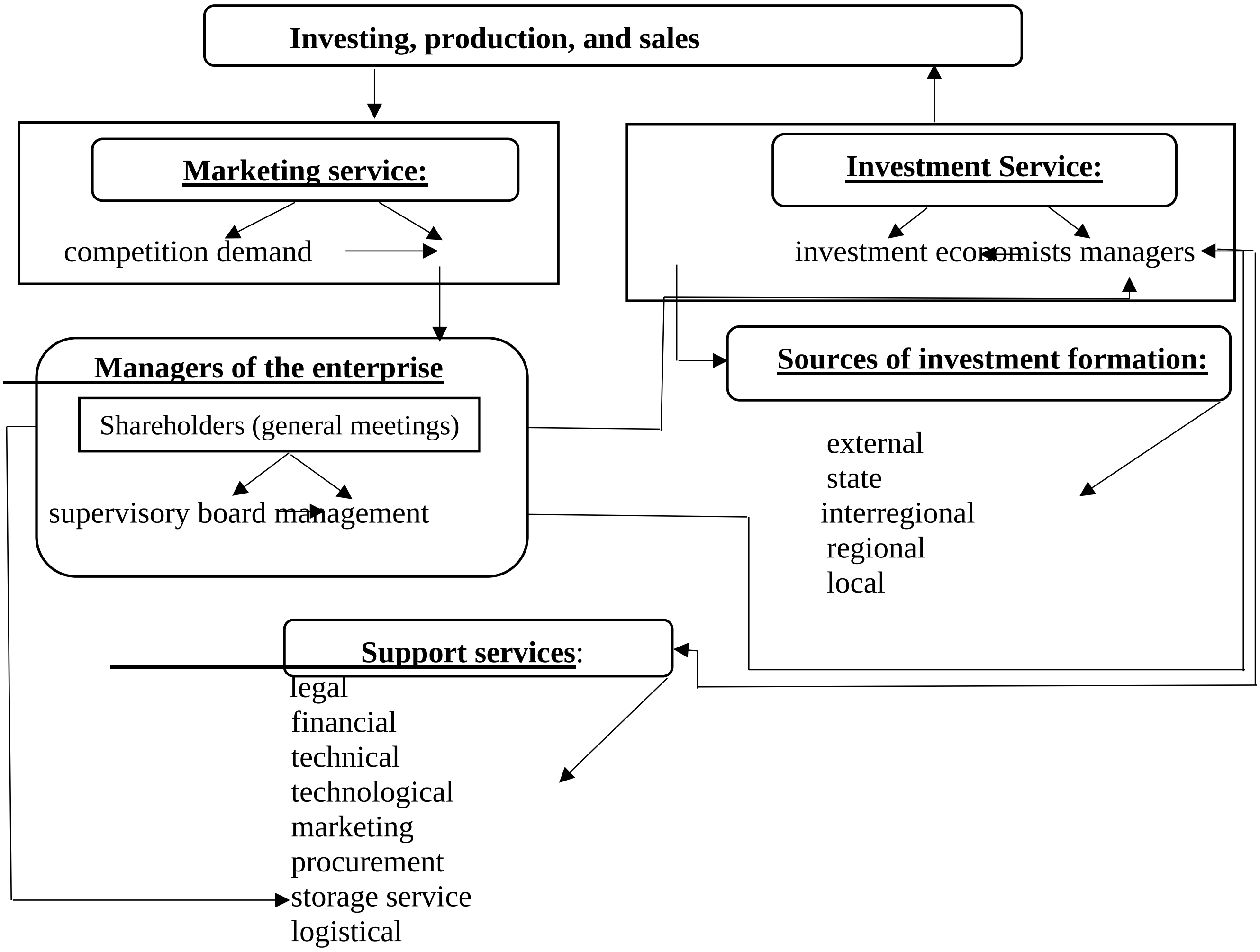

Figure 2. Interaction of various services of processing enterprises to attract investment

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The mechanism is organized as a set of four parts:

- motivational (marketing service);
- guiding (company management);
- Manager (Investment Department);
- auxiliary (enterprise services).

The proposed expansion of its tasks transforms the structure and focus of management functions and their interrelationships. To account for these changes, we propose to use two management tools, which, in our opinion, are best characterized by their combination into a single management structure. The first tool is the form of distribution of powers and responsibilities of managers at all levels, clearly delineating the regulations of managerial capabilities, the implementation of which creates a clear system-wide management structure aimed at the required result.

The accumulation system works under the existing mechanisms of income generation and cost recovery. To move to a new production cycle, it is necessary to include a mechanism for converting income into capital, which can be implemented either as a cost recovery mechanism in a simple type of reproduction or as an investment mechanism in an extended one. The extended mechanism includes a mechanism for the formation of investment resources. The cost recovery mechanism is activated as soon as the demand for the enterprise's products begins to be met. Demand leads to profit generation and the possibility of accumulation, which activates the accumulation system. The mechanism will only work if the economic situation is sufficient, creating the company's attractiveness to external sources in the general sense of the word, and will not function in the absence of demand generation tools. A universal tool for stimulating the accumulation process is the mechanism of setting a price that equally satisfies the producer and the consumer. The demand created in this way and its change, controlled by the marketing service, is the motivational part of the mechanism that transmits the impulse to the guiding unit. It informs about the need for the enterprise to move from simple reproduction to its expanded type and to form capital from external and internal sources through the inclusion of the mechanism. The motivational mechanism is a kind of "engine" that transmits impulses, the energy of economic laws to the business entity. As shown in Fig. 8, the initial impulse of the mechanism is set by the market need, which creates the need for the marketing service to create competition, which is embodied through the presence or changes in demand for this type of product of the enterprise. The company is forced to respond to this by improving product quality, reducing costs, expanding production, and creating new products. It is the need that creates motivation, intensity and specific areas of investment activity of producers. And the capital accumulation system "transmits" the impulse from need to production. Part of the motivational block is incorporated directly into the economic mechanism of the enterprise, and part of it is beyond it and is part of the market and state regulation systems.

The motivational mechanism is capable:

- transform information of objective economic requirements into a form convenient for use in specific conditions and transmit the relevant impulses to all parts of the accumulation system;

- transmit the impulse quickly enough so that the moving and sensitive demand does not have time to change significantly. At the same time, production has the ability to meet a given need at any given time.

Any change and creation of demand for the company's products requires additional investment. Based on market research or in connection with changes in sales, a decision is made on the need to create a new or expand an existing production facility that is in demand.

Based on an assessment of the demand of the total number of participants (shareholders), a decision is made to form a portfolio of real investment projects. The decision is made collectively, with the advice of the investment service. The board develops a fundraising strategy based on specific key points (list of required equipment and materials, amount of funds, timeframe of the accumulation process, recommended lenders, maximum use of own funds, etc.) In addition to the accumulation strategy, the board develops a program to optimize the company's attractiveness to creditors, which is a plan for certain changes in its economy and organization. Some of the fundamental responsibilities for implementing the program are assigned to the company's management, while the management service is responsible for proving the company's attractiveness to specific investors. It should be noted that the investment service takes into account the wishes of strategic partners when optimizing attractiveness. In small enterprises, the strategy of accumulation and organization of attractiveness can be developed by the manager, but it is advisable to use the opinions of employees who will also be involved in attracting investments. Consultations of specialized organizations may be used in the development of strategies. Changes in the economic impact of the external and internal environment are adjusted and adopted collectively.

The information is then transferred to the management department (investment service). In order to effectively organize the process of capital accumulation by the management, this service is vested with management functions that extend to all other structural units of the enterprise, but within the framework of solving the tasks of achieving the goal of the mechanism. At the same time, management decisions are made based on the reasonableness and balance of the parties' views. This fundamentally new approach to the organization of management, based on its decentralization, is designed to speed up the work of attracting investments. The management subsystem, receiving the impetus for action, directly affects the auxiliary (financial, technical, technological and other services), and also establishes interaction with the capital market through the formation of economic regulators and instruments. To make the right management decisions, the support service cooperates with the investment service.

Cooperation between the investment department and support services takes place within the conditions set by them. Effective interaction of the Investment Department with support services and the external environment is impossible without a special staff of trained employees and their logistical support.

As practice has shown, the functioning of an investment department is impossible without appropriate equipment for the type of activity it performs and the salaries of its employees. Equipment does not mean the appropriate equipment of the employee's workplace, but the performance of their duties in general.

The level of staffing, equipment, and remuneration is the basis for forming cooperation with the external environment. But some researchers believe that this does not fully solve the problem. Effective cooperation with the capital market should be formed by a special department of the enterprise. However, effective interaction between the management unit and the external environment does not happen by itself. The absolute completeness of the connection is established between the sources whose objective strategic importance has been revealed at the moment and is seen in the future. Moreover, the strategic importance of sources means the amount and nature of funds invested in them. In addition, the adaptation of external relations is based on flexibility, the ability to quickly reflect business and economic changes in the state of the enterprise in cooperation with investment partners, as well as to adapt to the capital market.

Since the multi-channel system of forming long-term investments has the entire organizational structure of the enterprise, and also involves interaction with the external environment and the capital market, a certain center or department is needed to manage them in the required direction and represent the management association. As practice has shown, the staff of such a unit may well consist of 4-7 employees, depending on the scale and complexity of the involvement. One of them is a manager, the most qualified specialist, who is constantly in the center of events and manages the accumulation process from both external and internal sources. He is constantly in contact with the heads of other departments of the company to direct them towards the goal. Some employees process information received from other employees of the service and enterprise departments. The remaining staff is carefully selected (knowledge, communication skills, business qualities), as the success of finding and establishing contacts with capital market representatives depends on these employees; each of them is responsible for establishing interaction with 3-4 sources or more, depending on the time load on each of them. The executive structure of the management subsystem forecasts the needs for investment resources, studies the possibility of their formation through various sources, determines investment methods, and establishes the optimal structures and volume of sources of investment resources. In addition, the department determines the cost of the mechanism. Small enterprises may well be staffed with 1, 2 or 3 employees (a director plus 2 employees or the most qualified employee - a manager plus 2 less qualified employees).

The selected investment objects form the need for investment resources that can be predicted [2, 3, 4]. However, without denying the opinion of these scientists, we believe that this method is not rational enough, as it is most subject to constantly changing market conditions. Therefore, the selected enterprises use the modernization of these options, namely: the cost of one part of the structure of the required funds is determined and fixed, and for the rest - the maximum limits are set, which are determined based on the analysis of market conditions and contractors' requirements.

At the same time, the possibility of forming investment resources through various sources is studied and the procedure for their involvement in this activity is established, taking into account the economic capabilities of the enterprise and its efficiency. As is well known, all sources of investment financing are divided into own, attracted and borrowed. However, not all of them are available. There are various reasons for this: lack of attractiveness of the enterprise, high interest rates for their use, difficulties in securing loans, and others. Therefore, one of the most important things is to find the most profitable sources.

Researchers believe that attracting certain priority sources (own, borrowed or attracted) will have a positive impact on the company's economy and create the basis for the fastest and fullest launch of new or updated production and, consequently, the fastest growth. However, the reality shows that the processing industry in Vinnytsia region and other regions has not yet achieved such investment attractiveness. Therefore, we believe that it is necessary to establish a decision on priority and, first of all, it is necessary to determine the possibility of attracting investment resources from the cheapest own sources (profit, depreciation). Further, the procedure for identifying sources is as follows: investigate the potential for using the funds raised (primarily by corporatizing certain investment programs), analyze the situation in the money market (which is mostly determined by the lending rate) in order to determine the feasibility of raising credit funds. The identification of financing channels should be completed by selecting potential investors (financing organizations).

The selected sources of accumulation of long-term investments determine the investment methods (self-financing, equity, lending, leasing, mixed financing, etc.). On this basis, by detailing it by individual channels of attraction, it is possible to determine the optimal proportions in the structure and volume of sources of capital formation in terms of a rational ratio of own, borrowed and attracted funds.

A study of scientific papers and practical recommendations has allowed us to form a system of indicators that makes it possible to assess the effectiveness of investment activity and investment attractiveness [4].

Some of the main indicators that determine the level of investment attractiveness that we used in our work are the long-term investment coverage ratio; the capital concentration ratio; the ratio of borrowed and own funds; the autonomy ratio; cash flow; net/balance sheet profit; capital efficiency; capital intensity; profitability index; depreciation ratio of fixed assets; accounts receivable turnover ratio; accounts payable turnover ratio; profitability of fixed assets

1. The long-term investments coverage ratio characterizes the number of units of current assets per unit of current liabilities of the enterprise.
2. Concentration ratio of borrowed capital - the share of borrowed capital in the total value of capital at the disposal of the company.
3. The debt-to-equity ratio characterizes the structure of the company's financial resources. It is calculated as a proportion of the amount of borrowed funds divided by the amount of equity.
4. The autonomy ratio characterizes the share of funds invested by the owners of the enterprise in the total value of the property.
5. Cash flow is the amount of cash receipts and expenditures of an enterprise.
6. Net/balance sheet profit characterizes the final financial result of an

enterprise.

7. Return on equity is the amount of net income received from a unit of fixed assets.

8. Capital intensity is the amount of fixed assets required to generate a unit of net income.

9. Profitability index is the ratio of income and expenses from investment activities.

10. Depreciation ratio is the share of depreciated fixed assets in their total value.

11. Accounts receivable turnover ratio is an indicator of business activity that indicates the efficiency of managing debts of customers and other debtors.

12. The accounts payable turnover ratio indicates the number of times accounts payable turned over during the year.

13. Return on fixed assets is the amount of profit per unit of fixed assets used, %.

14. Return on sales is the amount of profit per unit of net income, %.

15. Net income (revenue) from sales of products characterizes the total income (revenue) from the sale of products (goods, works, services), net of VAT, excise duty and other deductions.

16. Financial stability ratio. The excess of equity over liabilities indicates a sufficient margin of financial stability and relative independence of the company from external sources of financial resources.

17. Payback period is the period during which an enterprise fully repays the funds invested in certain investment projects.

18. Diagnostics of the probability of an enterprise's bankruptcy characterizes the degree of risk of an enterprise's bankruptcy.

To analyze and evaluate the investment attractiveness of an enterprise, we will use the Delphi method of expert assessments.

Expert opinions are the main way to obtain and analyze quality information. A significant number of tasks use expert information to some extent, arising from solving problems of management, planning, forecasting, etc. This is due to the fact that it is necessary to take into account both qualitative and human factors that always appear in such tasks and have a significant impact on the effectiveness of their solution.

These factors play an important role in assessing the future. Experience, intuition, and a sense of perspective, combined with information, help professionals to identify more important goals and development directions, and to find the best solutions to complex scientific, technical, and socioeconomic problems in an environment where there is no information on how similar problems were solved in the past.

The Delphi method is one of the most common methods of expert assessment of the future, i.e. expert forecasting. This method was developed by the American research corporation REND and is used to determine and assess the probability of certain events. It is characterized by three features that distinguish it from conventional methods of group interaction between experts. These features include: the anonymity of experts; the use of the results of the previous round of the survey; and the statistical characterization of the group response.

Anonymity means that in the course of the procedure of expert evaluation of the predicted phenomenon or object, the members of the expert group are unknown to each other. In this case, the interaction of group members when filling out questionnaires is completely eliminated.

The use of the results of the previous round of the survey is as follows: since group interaction is carried out directly by answering the questionnaire, the specialist or organization conducting the Delphi research takes into account only the information that is relevant to the problem in question. A specialist forecaster takes into account the opinions of experts, all the pros and cons.

The statistical characteristic of a group response is that a group of experts makes a forecast that contains the opinion of only the majority of experts, i.e., a point of view with which the majority of the group could agree.

The organizer of the examination is usually the head of the organization, and only he or she will be able to resolve organizational and financial issues. He or she also determines the objectives of the study that should be achieved as a result of the implementation of the expert's recommendations.

A Delphi examination involves a number of stages:

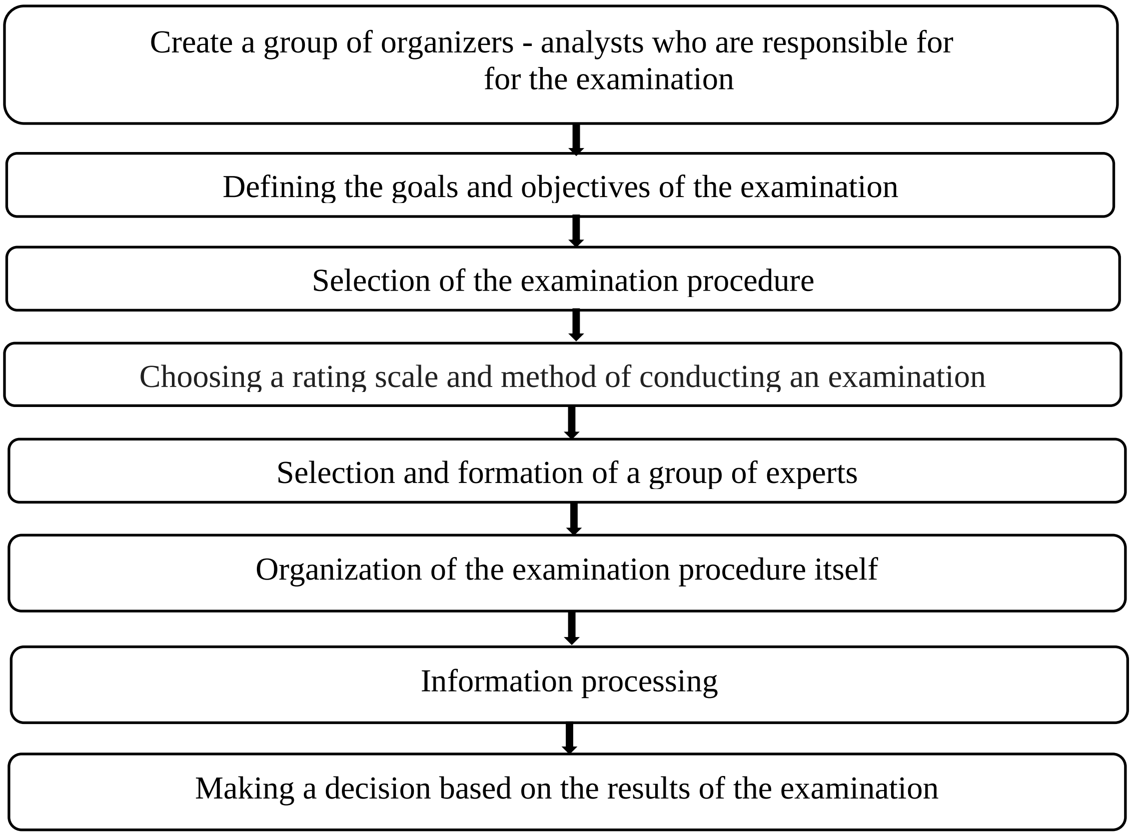

Figure 3 Organizational flowchart for conducting an expert assessment

To compare the importance of certain indicators, the group of experts included specialists who are well versed in the issues under study, defined by their professionalism, competence, and practical experience. The expert surveys were conducted in three rounds. The results of each round, after some statistical processing, were sent to each expert to familiarize them with the opinions of their colleagues. Anonymity is achieved by ensuring that the group members are unknown to each other. As a result, each expert, having read the opinions of his or her anonymous colleagues, can compare his or her answers with others and the generalized conclusions of the entire group of experts and, if desired, change his or her opinion without publicly stating it, and, accordingly, without losing reputation. Such feedback allows for a gradual increase in the degree of consistency of expert opinions.

Based on the above research in this section, the following conclusions can be drawn:

1. The conceptual provisions for improving the organizational and economic mechanism of functioning of enterprises in the fruit and vegetable industry are presented. A rational marketing structure of enterprises in this industry has been developed and implemented. Improvement of the mechanism for attracting investments of enterprises of the fruit and vegetable industry is proposed.

2. The organization of marketing and investment activities at processing enterprises has its own peculiarities, so it is necessary to know and apply them. This contributes to a more complete and timely consideration of market conditions.

3. The assessment and analysis of the state and trends of the agro-industrial complex processing industry shows that the industry faces many problems in the course of its economic growth. Ways to solve these problems are to implement various measures, including in the areas of marketing and investment.

4. It is proved that state regulation is an important factor in the functioning of the fruit and vegetable market.