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INVESTMENTS IN THE AGRARIAN SPHERE

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Abstract. The article discusses the general approaches to investment as the main factor in the development of the agrarian sector of the economy.

Keywords: investments, capital, profit, effect, agrarian economy.

Investments are cash, securities, other property, including property rights, other rights that have a monetary value, invested in objects of entrepreneurial activity and (or) to achieve a different beneficial effect. They include payments for fixed assets, costs for new construction, design and survey work, etc. At the same time, investments are divided into capital-forming and portfolio. The first ones ensure the creation and reproduction of fixed and circulating assets necessary for the normal functioning of the organization, and the second - the placement of funds in financial assets.

In the economic literature there are many criteria for the classification of investments and, accordingly, their types. In particular, they distinguish real investments, as investments in the production of goods, financial investments in stocks, bonds; intellectual - investments in experimental research and development, licenses.

Investments are made in investment projects that reflect the case, activity, activity, system of organizational, legal, and settlement and financial documents necessary to achieve certain goals, results, and implementation of any actions.

Any investments are made for various purposes, both economic and social, which represent a state of the future. This condition can be characterized by cost recovery, accumulation of resources, profit, dividends, etc. Consequently, all participants of investments, in the face of both investors and enterprises, are interested in achieving the maximum financial result in accordance with investment plans, both current and strategic, reflecting the processes of achieving goals.

The implementation of innovation and investment projects is associated with the risks of their complete non-implementation or partial implementation. In this regard, investors, owners, etc., at the project acceptance stage, assess risks and prospects for project implementation.

In the economic literature there are the following types of risks of investment and innovation:

a) the risk associated with the instability of the economy, the imperfection of the legislation, customs policy, etc.

b) the risk of unpredictable fluctuations in market conditions, prices, exchange rates.

c) industrial and technological risk associated with accidents, manufacturing defects, unreliability of information about business reputation, financial status of business partners, competitors, etc.

Risks are taken into account in calculating the efficiency and feasibility of projects, when choosing alternative, etc. The organizational structure of an investment project program should provide special mechanisms to reduce risks or reduce the associated negative consequences. At the same time, the practice of investing includes the creation of reserves of financial resources, stocks of material values, material incentives, etc.

An important condition for the successful implementation of investment and innovative projects is the provision of their sources of funding. Sources of financing can be both own and borrowed and used for simple and expanded reproduction of the material and technical base of the enterprise. Own sources of investment may include accumulated depreciation on intangible assets and fixed assets. Depending on the financial policy of the enterprise, the depreciation fund may be more or less. In particular, a substantial replenishment of the depreciation fund is possible if the accelerated depreciation policy is implemented.

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