

The synergistic effect of the emergence of depreciation as a source of funding for the expanded reproduction of fixed assets in the agricultural sector

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With limited opportunities to attract external funding for agro-industrial enterprises objectively increasing interest in depreciation, which can be one of the innovative resources modernization. The use of depreciation to finance suggests that these charges are included in the cost, but not accompanied by any payments to the company. Consequently, the sale of goods coming from the funds may be sent for renewal of fixed assets, and the current needs of the non-capital investments. In the economic literature depreciation often interpreted as a source of simple reproduction of fixed assets, but in the XIX century. It was considered for the purposes of their use of the expanded reproduction of capital. Depreciation is used for the acquisition of new assets, while at the same time, the equipment for which amortization continues to operate. As a result, depreciation expense are the only source of those simple reproduction, it is an effect of Loman - Ruchti: used production capacity, surpassing the size of the original.

This conclusion is not purely theoretical. So, V. Kalyuzhny believes that one way of conversion schemes of reproduction in a practical research tool for economic growth, is to enter the premises of the accumulation of past labor in the form of co-existing (one-time) work in this period of reproduction [4]. E. Rogov justifies the possibility and the limits of application of the «method of direct reinvestment» reproduction of fixed assets in systems with a continuous process of updating them [5], and among the factors affecting the efficiency of the direct reinvestment of depreciation, is called: the depreciation methods used, change the number of units fixed assets and their useful lives.

We believe that the depreciation can be a powerful resource in the investment activity of the agricultural and agro-industrial enterprises, and these factors need to be complemented and concretized with regard to agriculture. Such factors include the legal form of doing business, as, for example, farmers are allowed to include the cost of acquisition of fixed assets in the reporting period fully implemented, which reinforces this effect. On the

change in the number of units of fixed assets positively affect agricultural integration processes and took chenie sized enterprises - expands the list and increasing the number of units of equipment used. Improving the technical characteristics of the basic means of production, the increase in productivity leads to a reduction in their numbers in the enterprise - it is clearly demonstrated by the reduction of the park combine harvesters and utility tractors in agriculture.

Thus, a synergistic effect and emergence depreciation lies in the fact that the properties are not inherent in the depreciation charge for the individual objects, when considered in the aggregate of all existing fixed assets acquired a new quality and can serve as a source of not only simple, but also expanded reproduction. We believe that this line of research related to mathematical modeling multiplier capacity and development planning tools depreciation will be in demand in financial management in the development of balance financial resources.

Literature

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