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THE AGRARIAN MARKET AND WAYS OF STABLE DEVELOPMENT OF THE AGRARIAN MARKET'S MAIN COMPONENTS

Abstract: This article describes the features of sustainable development of the agricultural market and its components, including lending, taxation, insurance, customs clearance and valuation mechanisms. The methodical approaches developed by the author to the improvement of the implementation complex of the functional activity of the enterprise of the agro-industrial complex can be used in the practice of managing economic entities. The novelty of scientific results is that an approach to the study of the agricultural market and the stable development of structural parts has been developed. In addition, the method of adjusting the single tax rate, based on natural and climatic features of the regions.

Key words: system of taxation, insurance system, evaluation mechanism, customs privileges system, agricultural market, agricultural products market, agrosurs market, agro services market.

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1. INTRODUCTION

The situation in the world agrarian market shows that the growth rates of agricultural production and exports are observed in countries with natural and climatic advantages. International food safety research finds that the situation in the world and in some parts of the world is compounded by this problem. According to experts, "... the competitive environment in the agrarian and food markets of the world is increasing day by day. This is especially true in wet and dried fruits, vegetables, canned products, processed fruits and vegetables, vegetable oil, flour and flour, tea, coffee, citrus fruits, milk and meat products. Thus, the volume and volume of sales and demand for this product will have a strong influence on its appearance, color, size, good packaging, reputation of the manufacturer, the behavior of the seller and the ability to propose the goods and other factors". [1]

The rapidly changing world market conditions and the growing competition in the conditions of globalization require the creation and implementation of a totally new approach and principles for the development of our state in a more stable and rapid pace. The natural and climatic conditions of our country, the abundance of sunny days, the fertile soil, rich scientific and intellectual potential, quality and

taste create a great opportunity for the cultivation of agricultural products demanded in the world market. Therefore, in the five priorities of development of the Republic of Uzbekistan for the period 2017-2021, the Strategy for the modernization and accelerated development of agriculture is aimed at "deepening structural reforms and consistent development of agricultural production, further strengthening of food security of the country, expansion of production of ecologically clean products, considerable increase of the export potential of the agrarian sector". [2]

2. LITERATURE REVIEW

In the scientific development of the problem of stabilization of the agrarian market, state regulation of its development, as well as the problem of effective organization of marketing activities at the enterprises of the agro-industrial complex were made by Borkhunov N., Golubev A., Dobrynin V., Zhogoleva E., Kiselev S., Mashenkov V., Radugin N., Serkov A., Serova E., Tarasov A., Tkach A., Kholod L., Shakirov F., Epstein D., and others. In most studies, the problems of developing market relations are considered mainly on a national scale. The issues of improving the functioning of mechanisms for stabilizing the agricultural market at the regional level remain insufficiently developed.



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3. THEORETICAL AND METHODOLOGICAL BASIS OF THE RESEARCH.

The theoretical and methodological basis of the research is based on the use of the theory of state regulation of the market economy, the theory of the transitional economy, the work of domestic and foreign agricultural economists on the development of the food market. When considering the organization and management of the marketing activities of the enterprise, sources were used in the theory of management, marketing, agromarketing. Legislative and normative acts, concepts and programs for the development of the agro-industrial complex, including the agro-industrial complex of the Republic of Uzbekistan, were drawn. Statistical and economic-mathematical methods were used during the research.

4. DATA COLLECTION

The study reflects the data of current statistical information, statistical compendiums of the State Statistics Committee of Uzbekistan, the Ministry of Agriculture, annual reports of enterprises of the regional agro-industrial complex.

5. OBJECTIVES

The object of research in the work is the system of the agrarian market of the region and the activity of market entities in the organization of sales management of their products. The subject of the study is a complex of relations that arise in the sphere of regional turnover of agricultural products and the formation of a regulated market for agro-industrial products.

6. THE NOVELTY OF SCIENTIFIC RESULTS

The novelty of scientific results is that an approach to the study of the agricultural market and the stable development of structural parts has been developed. In addition, the method of adjusting the single tax rate, based on natural and climatic features of the regions.

7. ECONOMIC INSTRUMENTS OF THE STATE TO STIMULATE THE DEVELOPMENT OF THE AGRICULTURAL MARKET

Global climate change today, which is affecting the planet, has a negative impact on the effectiveness of agricultural land and water use. In this regard, it is important to improve theoretical-methodological foundations for the sustainable development of the agrarian market and its components. World experience shows that there are objective problems that can not be fully solved by free markets in terms of market relations and well-established free economic relations, while establishing an inter-

sectoral trade turnover balance in the agrarian sector. In addressing such economic problems, the government's economic or administrative levers are influenced primarily by the regulation of market development through economic instruments. This is primarily a matter of agricultural support. The need for this approach is as follows:

- strong impact of objective natural-economic factors on sustainability of agricultural product markets (supply and demand, stability of average prices);
- absence of market prevalence in farming and dekhkan farms in agriculture compared to other sectors of the agrarian sector;
- A high level of capacity building of agricultural production and at the same time relatively low production profitability;
- The existence of a sharp imbalance in the growth rate of products in inter-sectoral commodity exchange, which is interconnected in the agrarian sector.

Taking into account the above, the system of economic support for the development of the agrarian market of the state should be primarily aimed at addressing the following important socio-economic tasks:

- legal, organizational, economic and financial incentives of the agricultural products markets to provide the population with adequate quantities of food, quality and relatively low prices;
- Providing material and technical resources directly to agricultural producers, introduction of financial support measures;
- Implementation of economic coordination of exports and imports of agricultural products, agribusinesses and agro-services, diversifying the structure of agricultural production and crop cultivation;
- Implementation of a policy of preservation of the short-term in certain directions in the domestic agrarian product market and in some areas of continuous protection;
- Encouraging the development of infrastructure facilities on the basis of territorial infrastructure to ensure effective implementation of the agrarian market, etc.[8]

Market sources for the domestic market, which are exporting the necessary material and technical resources for the agricultural sector, or marketable resources for the domestic market, are offering expensive resources to the domestic market in the agricultural product market, with the rapid growth of resources required for agriculture. Failure to comply with the eligibility requirements of the agreements on the provision of material and technical resources and the financial condition of the service providers, the level of availability of qualified specialists, and the agreement on the provision of services between the various sectors, reduces the effectiveness of the

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agribusinesses and agro services markets. [9] At the same time:

- Adaptation of the lending system to the needs of agribusiness and service providers in ensuring balanced agricultural development;
- Development of a system of preferential long-term lending for strengthening short-term and material-technical base of state-owned enterprises for the production of farms;
- The need to expand the supply opportunities of agricultural producers in the leasing market and assortment of leased equipment, even though leasing companies are developing;

- widespread use of incentive mechanisms and tax incentives in the system of taxation of the agrarian enterprises;

- ensuring that the agrarian sector's insurance system operates in strict accordance with the requirements of farmer and dehqan farms; [3]
- Problems of solving the problem of development of the agrarian market are a lot of problems, such as the legal basis of the export of agricultural products produced by farms, the need to improve the customs procedures, etc.

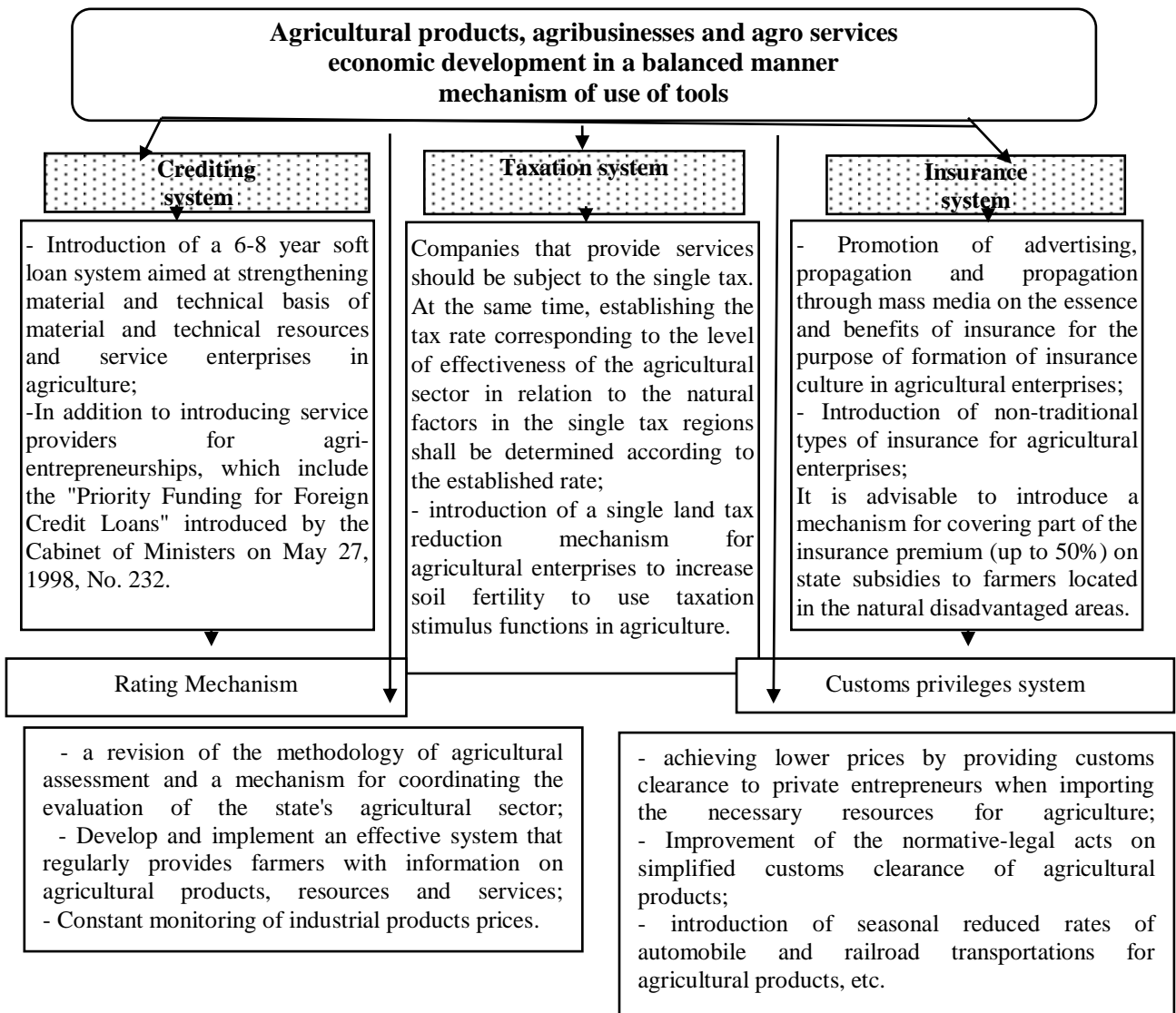


Fig.1. Balanced development of the agricultural market state coordination directions

8. MECHANISMS FOR THE DEVELOPMENT OF AGRICULTURAL PRODUCTS AND AGRIBUSINESS MARKETS

Since 1999, the introduction of the single land tax for agricultural enterprises in our country has

resulted in a number of improvements in the taxation of agricultural enterprises. [4] However, together with the financial and technical resources, supply and service enterprises will be exempt from value-added tax for a specified term, however, necessary for some

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types of farm products (introduction of excise tax on oil products, mineral fertilizers) have an impact on the development of the agricultural sector. Therefore, agricultural products, and market reforms affect the balanced development of the state system of instruments as taxes, insurance, lending and evaluation mechanisms are required (Figure 1). [11]

In the improvement of the system of taxation of enterprises producing and supplying agricultural products, it is advisable to:

- introduction of a differentiated system for the introduction of a single taxation system for enterprises providing services to farmers and dekhkan farms. The only tax areas related to environmental and climatic factors of the effective tax rate in accordance with the level of the fixed rate should be changed.

For example, in the Republic of Karakalpakstan, businesses serving less than Andijan region are less likely to pay taxes. Because the port associated with the problem of the Aral Sea environmental issues, land reclamation, water scarcity, etc. adversely affect the economic situation of farms. [10]

This should facilitate the farming economy through service delivery systems. Therefore, the following methodology is recommended for the farmers and dekhkan farms to use a differentiated system for the introduction of a single tax system. At the same time, it was noted that the only tax the agricultural sector of natural factors associated with the formation of the regions in accordance with the level of efficiency of the tax rate compared to the national rate for the changes. The most effective way to influence the latest economic outcomes in natural factors is to select the simplest indicators for data collection and calculation. [5]

As an indicator:

- an average officially approved soil ballooning of irrigated agriculture lands in the regions;
- It is desirable to select an average annual vegetation period in the region. The above features have a major impact on the level of efficiency of agricultural production factors, and researchers them the opportunity to gather information to identify high.

9. THE METHOD OF ADJUSTING THE SINGLE TAX RATE BASED ON THE NATURAL AND CLIMATIC FEATURES OF THE REGIONS

The methodology, understood as a set of methods applied in any area of human activity, as applied to the analytical evaluation of a complex research object-the regional economy-includes various approaches, techniques, rules and requirements that should guide the analysis process. At present, an increasing number of specialists are beginning to realize that in the conditions of

information explosion experienced by the present civilization, considerable attention should be paid to methods of orientation in the actual material of science, methods of its application. And from the point of view of practical application, the method must correspond to its properties, such as efficiency, clarity and clarity, reliability, etc. In the field of methodological analysis are problems of people's daily lives, their communication and behavior in the process of life. The task of methodology is the elucidation, construction and transformation of schemes of social activity. To date, more (in comparison with the private-scientific methodology) is a general scientific methodology, within which a systemic approach, a modeling method, has been extensively studied.

The methodological basis for the analysis of the development of the region is formed by a paradigm that believes that the region is not a strictly autonomous object, but a multifunctional organism that develops on the basis of vertical (center-region) and horizontal (interregional) interactions included in the system of world economic ties. Thus, the analysis and forecast of territorial development as interacting backbone structures should be built into the overall strategy of the country's social and economic development. This aims at the inevitable search for the unity of regional and Russian economic policies aimed at overcoming spatial inequalities: differences in the volumes of the gross regional product per capita that are reflected in the level and conditions of life, in employment and unemployment, in the rate of development of individual regions, in conditions for entrepreneurial activity, etc.

The level of economic development of the region is the result of the previous historical development of reproductive processes on the territory in the system of nation-wide division and integration of social labor. First of all, a method of retrospective analysis of the most important socio-economic indicators should be used to determine the level of economic development of the region achieved.

The soil scarcity of irrigated agricultural land areas and the average annual vegetation period for regions are estimated by comparing them with different coefficients. In this:¹

- to turn the regions of irrigated agriculture into a ratios of mean soil fertility rates($TБ_K$):

$$TБ_K = \frac{BT_B}{BBYT_B} \quad (1)$$

here:

¹Source: author`s elaboration.

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BT_б - irrigated agriculture crops in the separate provinces field balls, ball (ball);

ББУТ_б - irrigated agriculture crops in the provinces. Republic of the country in the field of ground balls. The average arithmetic mean in the circle (ball).

When conveying an average annual vegetation period to a regional coastal (УВД) area by region:

$$УВД_{д} = \frac{ВД_{д}}{ХБВД_{д}} \quad (2)$$

Where:

ВД_д- is the annual vegetation period in the area of the separate province duration, (days);

ХБВД_д - irrigated agriculture crops in the provinces. Republic of the country in the field of

ground balls. Average arithmetic indicator in the circle (days). Indicators calculated on the basis of Formula 1 and 2 serve as the basis for further calculations for each respective region.

At the next stage, the average indicator for each region is calculated by dividing the average soil rate of irrigated agricultural lands and the average annual vegetation period coefficient (Table 1).

Based on the recommended methodology, it is possible to see that the service providers have a 5% unified tax rate for the country, depending on the region's natural and climatic characteristics. In particular, the single tax rate on the Republic of Karakalpakstan can be at least 4.2 percent, but not 5 percent.[7]

Table -1

The single tax rate is the natural and climatic zones features based on the properties

Administrative zones	Top fields of cultivation, (ball)	Vegetation period duration, (days)	Ground balloon coefficient	Vegetation period coefficient	An average indicator for the ballooning and vegetation period	Correction coefficient	Single tax rate, (%) = 5.0 stratification
Republic of Karakalpakstan	41	195	0,75	0,93	1,68	0,84	4,2
Andijan	57	210	1,04	1,01	2,05	1,03	5,1
Bukhara	50	205	0,91	0,98	1,89	0,95	4,6
Jizzakh	51	210	0,93	1,01	1,94	0,97	4,9
Kashkadarya	51	225	0,93	1,08	2,01	1,01	5,1
Navoi	53	205	0,96	0,98	1,94	0,97	4,9
Namangan	59	210	1,07	1,01	2,08	1,04	5,2
Samarkand	57	205	1,04	0,98	2,02	1,01	5,1
Surkhandarya	56	225	1,02	1,08	2,10	1,05	5,3
Syrdarya	52	210	0,95	1,01	1,96	0,98	4,9
Tashkent	59	210	1,07	1,01	2,08	1,04	5,2
Fergana	56	210	1,02	1,01	2,03	1,02	5,1
Khorezm	53	195	0,96	0,93	1,89	0,95	4,6
Average	55	208,8	1,00	1,00	1,0000	×	×

Source: author's calculations.

10. CONCLUSIONS AND RECOMMENDATIONS

The change in the uniform tax rate for agricultural service providers based on the natural

and climatic features of the regions will be indirectly economically stimulating for agricultural enterprises due to the decline in services prices:

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- the introduction of a single land tax reduction mechanism for the agricultural enterprises to increase the fertility of the cultivated lands and the use of meliorative activities at the expense of its net profit, for the widespread use of the stimulating function of the agricultural tax system;

- exemption from customs duties, equipment, spare parts, equipment, technology imported from foreign countries for the purpose of strengthening and continually updating the material and technical basis of service enterprises;

- the state should establish mechanisms for regulating the process (minimum and maximum) on technical equipment, spare parts, fuel and lubricants

and other industrial products;
- It is desirable for farmers to introduce a practice of recovering penalties at the expense of tax debts from non-farm farms, but not for timely payment for products transferred under the government order;

- It is necessary to abolish social benefits to the wage fund for farms producing crops within the state order because of the specific features of agriculture, natural and climatic conditions, the farmer's ability to make a permanent income, Implementation of the aforementioned measures is crucial in the sustainable development of the agrarian market and its components.

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