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FORMATING SPECIAL FINANCIAL FEATURES RESOURCES OF AGRICULTURAL ENTERPRISES IN MODERN CONDITIONS

The essence of financial resources of enterprises of agrarian sphere, peculiarities of their formation are considered. Theoretical views of scholars-economists on the definition of "financial resources" are systematized, their nature, forms and meaning have been investigated to ensure the expanded reproduction of agricultural enterprises.

The interrelation of sources of formation of financial resources of agricultural enterprises with their financial and economic activities were analyzed. The classification of sources of formation of financial resources is proposed and its detailed analysis of the types of financial (cash) relations which arise in the agricultural enterprises are established.

A number of characteristics of agriculture, which affects its functioning in conditions of market economy, was identified. The factors influencing financial security of agricultural enterprises are established and categorized. The organizational and legal forms of agribusiness have been determined and the advantages and

disadvantages of the formation of enterprises of different ownership forms have been analyzed. There are several organizational forms of entrepreneurial activities in agriculture: an individual, partnership, corporate.

The peculiarities of formation of financial resources in the world practice are considered, and a number of financial instruments that may use the agricultural enterprises of Ukraine are offered. There is one of the most effective tool for attracting enterprises with large amounts of financial resources was offered and its importance to the agricultural private enterprises was substantiated.

Attention to the impact of modern globalization processes with the financial support of the enterprises of agrarian sphere was drawn. The state programs of financial support of agricultural complex were analyzed and the main directions of further development of the system of state support of the financial mechanism in agriculture of Ukraine were offered.

Keywords: *finance, resources, classification, sources, cash income, legal forms, analysis, and financial instruments.*

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