## Analysis of the process of formation and reproduction of main capital of agricultural enterprises

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**Research Methodology.** The processes of formation and reproduction of capital in agricultural enterprises were investigated with monographic method. Methods of analysis and synthesis, economic and statistical methods are used in the study of the dynamics of key indicators and data processes in Ukraine.

**Results.** The current state of security, reproduction, movement and efficiency of the capital stock of agricultural enterprises were analyzed by identifying key indicators. The main internal and external sources, from which you can upgrade capital were reviewed. The measures to ensure optimal process development and reproduction of capital agricultural enterprises in conditions of limited internal and external sources were proposed.

**Novelty.** The study made it possible to offer a depreciation system reform in investment incentives for the creation and direction of the intended use depreciation fund amortization by accumulating funds in a separate bank account.

The practical significance. Conditions for the growth of supply and optimum process of reproduction of capital agricultural enterprises in Ukraine could be created on the basis of the proposed measures, which will significantly increase the productivity, efficiency and competitiveness of agricultural production agricultural enterprises in the domestic and global markets of agricultural products.