The article deals with the peculiarities of making managerial decisions in agricultural enterprises. Decision making is the most important function of management as it is the base of managing process. A managerial decision is the result of the activity of a management entity focused on the selection of the best alternative to solve a certain managerial problem. The main objective of a managerial decision is to provide coordinating influence on a management object to achieve the goals of an organization.

The period of instinctive, situational and spontaneous management is over and nowadays the priority is given to the conception of provision of stable position of competitiveness of agricultural enterprises by the means of implementation of a modern mechanism of strategic management that is an organizational source for the development of an enterprise.

The concept “managerial decision procedure” includes certain elements (on the example of the agricultural enterprise with limited liability “Slavutych”). These elements are: what for something is done (implementation of an idea, solution of a problem); what is done (quantity and quality of an object); expenses (resources); technology; whom (executors); terms (the exact time of decision implementation); whom for (consumer of the final result of a decision); whom (place or market where a decision will be implemented); what it will result in (economic, social, ecological and technical effect).

Managerial decision making is the main part of the activity of an executive who needs not only professional competence to perform tasks of an organization, but also an ability to perceive and interpret information on the system level as well as problems structuring and problem solving skills. Nowadays it is necessary to make new and unusual decisions and it is a challenge for an executive who has to adapt to inevitable changes and persuade his or her team that these changes are necessary.

Progress in science and technology results in higher requirements for information support for managers. The efficiency of this type of activity, which is aimed to prepare and validate managerial decisions, determines in many aspects the efficiency of management in general.

First of all, labour organization improvement in management requires quantitative analysis of the current level, finding problems in organization of managerial activity, giving reasons and priority in implementation of certain steps and the assessment of the impact of improvement of organization of managerial labour on its productivity.