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**OPTIMIZATION OF COST AND ACCOUNT
OF COSTS IN AGRICULTURAL COOPERATIVES
OF THE REPUBLIC OF KAZAKHSTAN**

Abstract. The article deals with the economic functions that can be performed within the framework of the development of cooperative forms of management that affect certain indicators of socio-economic potential of rural areas, optimization of production costs of agricultural cooperatives. The paper describes the further development of agricultural cooperation, taking into account the optimization of production costs, the impact on the identified factors that will contribute to the agricultural and economic sustainable development of rural areas and sustainable food security system.

Keywords: agricultural cooperatives, optimization of production costs, sustainable development, food security, economics.

1. INTRODUCTION

The development of the domestic economy is now supported by the growth of the predominantly agricultural sector. In the context of modernization of the agro-industrial complex in 2017, only agriculture demonstrates high growth rates [1]. Further development of this promising industry is possible only if its efficiency is ensured through the optimization of production costs. Agricultural enterprises are gradually improving their overall financial situation compared to 2016, especially in livestock production, but resource prices for agricultural enterprises during 1990-2016 [2]. the prices of agricultural products increased by more than 21 times (including the denomination of 1996) and the prices of agricultural products increased by more than 5 times during the corresponding period. This indicates a significant loss of parity prices in the agricultural sector [3]. The profits received by farmers against the background of deterioration of price parity (i.e. absence of influence of the price factor as a source of profitability) are indirect evidence of gradual optimization of expenses and intensification of production [4].

1. The small-scale nature of agricultural production:

- a high proportion of households in the total gross agricultural output (45.2 per cent), especially livestock products (74.9 %);

- high proportion of farms in the total number (94-99%) of agricultural units, especially in the southern region: 40.8% share of agricultural enterprises in the total number of agricultural enterprises, 24.9% - Almaty region [5];

- the trend of decline in agricultural land plots: 65% of agricultural land have land up to 50 hectares, the average size of land use of agricultural enterprises (JSC, LLP, PK) decreased, especially in the Eastern region by 2.8 times, Central-2.3 and southern - 6 times [6];

2. *Underdeveloped infrastructure in the system of purchase, storage, processing and sale of agricultural products and economic relations between producers, processors and other related sectors of agriculture:*

- low purchase prices that do not cover the invested costs of agricultural producers and do not stimulate the increase in production of agricultural products and their quality [7];

- low share of processing of agricultural products (milk to 23.3%, meat - 27,8%, fruit and vegetables 11.3 per cent), the consequence is low utilization rate of capacities and production of competitive products in comparison with imports.

3. *Financial failure of small businesses:*

- weak material and technical base (lack of own agricultural machinery, financial resources for the purchase of seeds, fertilizers, feed, fuel, etc.) [8];

- inaccessibility to the majority of small farms of Bank credits, and also the provided measures of state support in the form of the subsidy, preferential crediting, etc. in connection with discrepancy to their requirements, lack of pledge property, etc [9].

- low income, which does not allow to provide the necessary start-up capital for the development of small and medium-sized businesses in rural areas [10].

2. METHODOLOGY

To study the optimization of production costs of agricultural cooperatives as a factor in the formation of a sustainable food supply system of Kazakhstan were used General scientific and special research methods:

- abstract-logical - in setting goals and objectives of the study;

- comparative analysis-in the analysis of data characterizing the role of cooperatives in providing employment and improving the welfare of the population of major agricultural regions;

- inductive and deductive methods-in identifying the role of optimization of production costs of agricultural cooperatives in the development of rural areas, the formation of a sustainable food supply system and relevant findings;

- mathematical-the identification of correlation between the efficiency of the cooperative and various factors.

3. RESULTS

In connection with the measures taken in the country for import substitution and the implementation of the Doctrine of food security, it is advisable to pay more attention in the agricultural sphere to the mobilization of domestic reserves and the search for incentives for domestic producers on the basis of cooperative principles of economic activity [11].

The cooperative form of management is designed to contribute to increasing the income of the rural population, ensuring food security, the development of rural areas [12]. The system of agricultural cooperation is divided into agricultural consumer and industrial cooperation, as well as consumer societies. Agricultural production cooperatives (APC), unlike other organizational and legal forms, represent the most democratic, labor form of organization of agricultural production, when a member of the cooperative can be a citizen who works in it [13]. Members of the production cooperative are not only employees, executors, but also owners of its property; everyone has the right to vote at the General meeting of the collective. All these provisions allow an ordinary member of the APC to exercise its right to participate in the economic activities of the cooperative and to make managerial decisions on its operation (Fig.1) [14].

In General, the presented results testify to the expediency of further development and support of agricultural production cooperation in rural areas, which will contribute to the improvement of food supply in the regions with domestically produced products, increase of labor employment, profitability and living standards of rural population [17].

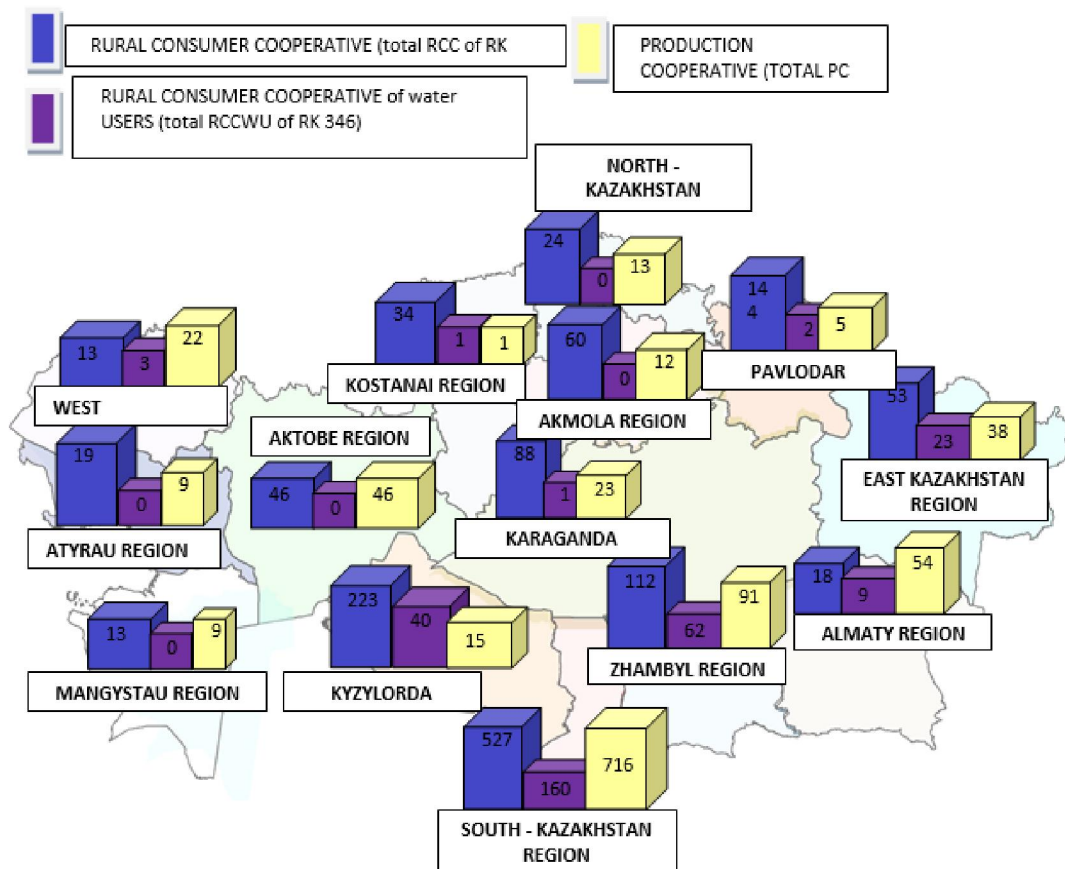


Figure 1 - Placement of agricultural cooperatives in the Republic of Kazakhstan on 01.01.2019 [15], [16]

Note: compiled by the authors

4. CONCLUSIONS

As a result of the proposed policy measures to develop a sustainable food system, the following results can be achieved:

- * increase in gross output of agricultural products by 30%, or 1 trillion tenge
- the growth of labor productivity by 50%
- * growth in exports and decline in imports by 17%
- * expansion of irrigated area by 40% - up to 2 million hectares
- * expansion of coverage of agricultural producers by state support measures by 7 times
- * involvement of more than 500 thousand private-subsidary farms in the sales system through cooperatives
- * increase in the share of agricultural products processing and loading of processing enterprises by 1.3 times
- * the growth of private investment in the industry more than 3 times – up to 427 billion tenge.

In addition, effective implementation of the programme from the point of view of commodity sector development requires:

- creation of legally fixed organizational and economic conditions in the system of production, sale and processing of agricultural products;
- ensuring efficiency of state regulation of processes of formation of the market of food products and resources for their production; mobilization of resource potential of system of food providing in the sphere of economic relations and its effective use;
- stimulation of introduction of resource-saving and economically clean technologies adapted on zones of production of receiving food products.

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**ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ
АУЫЛШАРУАШЫЛЫҚ КООПЕРАТИВТЕРІНДЕГІ ШЫҒЫНДАРДЫ
ЕСЕПКЕ АЛУ ЖӘНЕ ОЛАРДЫ ОҢТАЙЛАНДЫРУ ПРОЦЕССЫ**

Аннотация. Мақалада ауылдық жерлердің әлеуметтік-экономикалық әлеуетінің кейбір көрсеткіштеріне әсер ететін, ауылшаруашылық кооперативтері өнімінің құнын оңтайландыратын кооперативті басқару нысандарын дамыту аясында орындалуы мүмкін экономикалық функциялар қарастырылады. Бұл жұмыс өндіріс шығындарын оңтайландыруды, ауылшаруашылық және экономикалық тұрақты ауылшаруашылығы мен тұрақты азық-түлік қауіпсіздігінің дамуына ықпал ететін анықталған факторларға әсер етуді ескере отырып, ауылшаруашылық кооперациясының одан әрі дамуын сипаттайды.

Түйін сөздер: ауылшаруашылық кооперативтері, өндіріс шығындарын оңтайландыру, тұрақты даму, азық-түлік қауіпсіздігі, экономика.

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**ОПТИМИЗАЦИЯ СТОИМОСТИ И УЧЕТ ЗАТРАТ
В СЕЛЬСКОХОЗЯЙСТВЕННЫХ КООПЕРАТИВАХ
РЕСПУБЛИКИ КАЗАХСТАН**

Аннотация. В статье рассматриваются экономические функции, которые могут выполняться в рамках развития кооперативных форм управления, влияющих на определенные показатели социально-экономического потенциала сельской местности, оптимизацию себестоимости продукции сельскохозяйственных кооперативов. В работе описывается дальнейшее развитие сельскохозяйственного сотрудничества с учетом оптимизации производственных затрат, влияния на выявленные факторы, которые будут способствовать сельскохозяйственному и экономическому устойчивому развитию сельских районов и устойчивой системы продовольственной безопасности.

Ключевые слова: сельскохозяйственные кооперативы, оптимизация производственных затрат, устойчивое развитие, продовольственная безопасность, экономика.

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