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СОВЕРШЕНСТВОВАНИЕ ПРОЦЕССА ОПТИМИЗАЦИИ ПРОИЗВОДСТВЕННЫХ ЗАТРАТ СЕЛЬСКОХОЗЯЙСТВЕННЫХ КООПЕРАТИВОВ

***Аннотация.** В статье рассматриваются экономические функции, которые могут быть выполнены в рамках развития кооперативных форм хозяйствования, которые влияют на определенные показатели социально-экономического потенциала сельских территорий, оптимизации затрат на производство сельскохозяйственных кооперативов. В статье описывается дальнейшее развитие сельскохозяйственной кооперации с учетом оптимизации производственных затрат, влияние на нее выявленных факторов, которые будут способствовать аграрно - экономическому устойчивому развитию сельских территорий и устойчивой системе продовольственной безопасности.*

***Ключевые слова:** сельскохозяйственные кооперативы, оптимизация издержек производства, устойчивое развитие, продовольственная безопасность, финансы и учет, экономическое развитие.*

***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.

Key words: *agricultural cooperatives, optimization of production costs, sustainable development, food security, Finance and accounting, economic development.*

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. Further development of this promising industry is possible only if its efficiency is ensured through the optimization of production costs [1]. 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. 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. 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 [2].

The situation which has developed in the domestic agrarian market bears threats of considerable loss of efficiency for the agricultural producer. In this regard, it should be noted the decline in world prices for grain, vegetable oils, sugar, dairy products, which in turn can restrain the growth of producer prices in the domestic market. At the same time, due to the devaluation of the tenge, prices for resources of predominantly imported origin are growing rapidly. Only the intensification of production will make it possible to increase the level of

profitability by reducing resource intensity and increasing the yield (productivity) [3].

Methodology. *In the process of the study were used General methods of research: methods of analysis of financial statements: horizontal, vertical, ratio, comparison, and other.*

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 [4].*

Thus, the formation of costs depends primarily on the availability and price of land, labor and material and technical resources. All components in value terms are presented in the cost (table. 1).

Table 1. Cost structure in agricultural enterprises of the Republic of Kazakhstan, %

Categories	1990	2010	2017
The cost of labor	33,6	9,1	7,6
Contributions to social activities	4,2	3,2	2,8
Material costs included in the cost of production	49,4	70,0	69,6
among them			
seeds and planting material	6,8	8,1	13,0
stern	25,7	18,3	23,1

other agricultural products	2,6	2,0	1,9
mineral fertilizer	4,4	10,8	16,7
fuels and lubricants	2,5	9,9	13,4
electricity	0,7	1,6	2,2
fuel	0,3	1,1	2,0
spare parts, repair and construction materials for repair	3,0	4,8	6,6
payment for services and works performed by third parties, and other material costs	3,4	13,4	21,1
Amortization	9,8	5,3	5,5
Other operating expenses	3,0	12,4	14,5
including rent for			
land shares (shares)	-	7,0	8,9
property share	-	0,1	0,1

Source: compiled according to the statistics Committee of the Ministry of national economy (1990 – 2017).

The cost structure of economic elements makes it possible to determine the overall impact of individual elements on total costs. Since 1990. there have been dramatic changes in the cost structure [5]. The share of labour costs has decreased significantly, which has affected the quality of the labour force. At the same time, the share of material costs increased, which was caused by high rates of growth in prices for resources (seeds, fertilizers, feed, fuel, oil products). This price increase is due both to the transition to market relations and, more recently, to an increase in the quality of resources. The share of costs for services is growing rapidly due to the greater involvement of agricultural enterprises of third-party specialized organizations for agricultural work. Also the share of payment for use of the leased land resources grows in expenses [6].

For balanced use of land resources and material and technical means in crop production it is necessary to ensure application of mineral and organic fertilizers in optimum proportions. Over the past two decades, the use of fertilizers

has decreased dramatically: compared with 1990, mineral fertilizers decreased by 2 times, and organic - 17.2 times (as a result of the reduction in livestock). Since 2000 in the agricultural enterprises of introduction of mineral fertilizers on 1 hectare gradually increases (table. 2).

Table 2. Use of fertilizers in agricultural enterprises

Indicator	1990	2000	2005	2010	2015	2016	2017, to 1990, %
Made of organic fertilizers per 1 ha of cultivated area, tons of	8,6	1,3	0,8	0,5	0,5	0,5	5,8
It is introduced into the soil of mineral fertilizers in nutrients on 1 hectare of the sown area, kg	141	13	32	58	72	79	51,1
among them:							
nitrogen	59	10	22	43	50	55	84,7
potassium	39	1	4	8	10	11	25,6
phosphoric	43	2	6	7	12	13	27,9

Source: compiled according to the statistics Committee of the Ministry of national economy.

The situation that has developed with the provision of agricultural production with material and technical resources against the background of their natural disposal (depreciation) leads to a sharp decrease in the level of mechanization of labor - intensive processes in agricultural production and the efficiency of the use of available resources, as well as the impact of the main means of production-land [7].

Over the past few years, the high level of profitability of agriculture in Kazakhstan has come into conflict with high energy and labor intensity, low wages and capital equipment, technological decline. Now there is a gradual restoration of the resource support of the agricultural sector, however, there is a threat of exhaustion of resource potential, especially land resources, due to their predominantly extensive use and the gradual fall in the level of income of agricultural producers [8].

Table 3. SWOT analysis of the agricultural sector

Strength	Weaknesses
<ul style="list-style-type: none"> • Kazakhstan ranks ninth in the world in terms of territory; • Kazakhstan ranks second in the world in terms of arable land per capita; • Kazakhstan is among the largest exporters of grain and flour; • large rural population (43% of the total population), high employment rate (18% of the employed population); • high potential demand for food products in the CIS and Central Asia sales markets; • constant growth of gross product of agriculture; • high potential of organic production and export. 	<ul style="list-style-type: none"> • low share in GDP (4.8%); • the lack of development of trade, including export; • low level of implementation of research and development works; • insufficient level of veterinary and food safety; • high capital intensity; • a long payback period; • dependence on climatic conditions; • low productivity; • the low level of profitability of agricultural producers.
Opportunities	Threats
<ul style="list-style-type: none"> • the possibility of increasing the volume of all types of agricultural products due to the growing number and changing the structure of nutrition of the population; • formation of effective state support of agricultural cooperatives; • expansion of geography of deliveries and the volume of exports in advanced industries. 	<ul style="list-style-type: none"> • adverse changes in climatic conditions, instability of weather conditions; • spread of animal and plant diseases and environmental pollution; • increased competition in international markets for selected products in connection with WTO accession; • risk of inefficient state regulation of the industry.

As a result of the proposed policy measures to develop a sustainable food system, the following results can be achieved [9]:

- * 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-subsidiary 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 [10]:

- 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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