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**AGRICULTURE OF KAZAKHSTAN:  
LEGAL FORMS AND THEIR ECONOMICS**

In this article, organizational and legal forms existing in the agricultural sector of Kazakhstan were studied and their comparative analysis was carried out.

The purpose of the article is to identify the most widespread organizational and legal form of entrepreneurship in agriculture, and also to analyze the economic efficiency indicators by entities categories. In agriculture of Kazakhstan small enterprises predominate, the age of many enterprises is 11-20 years. In the context of the categories of management agricultural enterprises, house holdings and farms the last one dominates. The number of farms increased during the years of independence by 545 times, whereas agricultural enterprises only by 3.4 times. The spread of this particular form of organization for agricultural production was promoted by state policy, tax breaks in the form of a special tax regime. Agricultural enterprises are more productive than others in the production of milk, eggs, meat, rye and oats, farms- for the production of barley, corn, soybeans, rapeseed and flaxseed flax, and house holdings in offspring.

**Key words:** entrepreneurship, organizational and legal forms, agricultural entities, economic efficiency, house holdings

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**Қазақстанның ауыл шаруашылығы:  
ұйымдық-құқықтық нысандары және олардың экономикасы**

Бұл мақалада Қазақстанның ауыл шаруашылығында тіркелген заңды нысандары зерттелді және оларға салыстырмалы талдау жүзеге асырылады.

Мақаланың мақсаты – ауыл шаруашылық кәсіпкерлікте ең көп тараған ұйымдық-құқықтық нысанын анықтау үшін, сондай-ақ шаруа қожалықтарының түрлері бойынша экономикалық тиімділік көрсеткіштерін талдау. Қазақстанда ауыл шаруашылығында көптеген кәсіпорындардың жасы 11-20 жыл, шағын бизнес басым. Экономикалық санаттар бойынша: ауыл шаруашылық кәсіпорындары, шаруа қожалықтары мен жеке шаруашылықтар арасында шаруа қожалықтары басым. Тәуелсіздік жылдары ауыл шаруашылық кәсіпорындары 3,4 есе, ал шаруа қожалықтарының саны 545 есеге өсті. Ауыл шаруашылығы өндірісін ұйымдастыруда осы нысанның дамуына мемлекеттік саясат пен арнаулы салық режимі өз үлесін қосты. Ауыл шаруашылық кәсіпорындары жоғары салыстырмалы тиімділігін сүт, жұмыртқа, ет, қара бидай және сұлы өндірісінде, шаруа қожалықтары – арпа, жүгері, соя, рапс, зығыр. Жеке шаруашылықтар мал ұрпағын алуда жоғары тиімділікке ие.

**Түйін сөздер:** кәсіпкерлік, ауыл шаруашылығы кәсіпорындары, ұйымдық-құқықтық нысандары, экономикалық тиімділік, жеке шаруашылық

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### **Сельское хозяйство Казахстана: организационно-правовые формы и их экономика**

В данной статье были изучены существующие в сельском хозяйстве Казахстана организационно-правовые формы и проведен их сравнительный анализ.

Цель статьи – выявить наиболее распространённую организационно-правовую форму предпринимательства в сельском хозяйстве, а также проанализировать показатели экономической эффективности по категориям хозяйств. В сельском хозяйстве Казахстана преобладают малые предприятия, возраст многих предприятий – 11-20 лет. В разрезе категорий хозяйствования: сельскохозяйственные предприятия, крестьянские хозяйства и хозяйства населения, преобладают крестьянские хозяйства. Количество крестьянских хозяйств увеличилось за годы независимости в 545 раз, тогда как сельскохозяйственных предприятий – только в 3,4 раза. Распространению именно данной формы организации сельскохозяйственного производства способствовали государственная политика, налоговые послабления в виде специального налогового режима. Сельскохозяйственные предприятия показывают сравнительно высокую результативность по производству молока, яиц, мяса, ржи и овса, крестьянские или фермерские хозяйства – по производству ячменя, кукурузы, соевых бобов, семян рапса и льна-кудряша, а личные хозяйства населения по показателям приплода.

**Ключевые слова:** предпринимательство, организационно-правовые формы, сельскохозяйственные предприятия, экономическая эффективность, личное подсобное хозяйство.

The effectiveness of agricultural production, the level of saturation of the food market, the variety of food products, the level of prices, the level of wages have a direct impact on the level and quality of life of the country's population, and especially the rural population.

Agriculture is one of the most important branches of the economy. It has a special social significance, it is the life-support sector of the population, it provides basic food products, provides raw materials for the production of consumer goods.

The effectiveness of agricultural production depends on many factors, including the choice of organizational and legal form. In agriculture of Kazakhstan entrepreneurship is carried out by individuals in the form of personal, joint entrepreneurship and by diverse forms of legal entities. Each organizational form has its own characteristics and criteria for effective functioning. At present, cooperative organizations are being created and supported in the country by the state, but the questions of finding the optimal form of management in the production of a particular type of agricultural products remain unresolved.

The organizational-legal form is understood as a way of fixing and using property by an economic entity and its legal status, and the objectives of entrepreneurial activity [1].

Organizational and legal forms are considered in the Civil Code Republic of Kazakhstan and the Enterprise Code of the Republic of Kazakhstan. Legal

entities can be created in the form of a joint-stock company, an economic partnership, a production cooperative, a state enterprise, and non-profit organizations. All listed forms except the last are commercial. A person who wants to operate as entrepreneur is registered as an individual entrepreneur.

Entrepreneurship is an independent, initiative activity of citizens, oralmans and legal entities aimed at obtaining a net income through the use of property, production, sale of goods, performance of work, provision of services, based on the right of private property (private business) or on the right of economic management or operational management of State enterprise. Entrepreneurial activity is carried out on behalf of and for the risk and under the property responsibility of the entrepreneur [2].

In agriculture, where production is inextricably linked with the land, various business entities are engaged in. For the purposes of state statistics, legal entities in agriculture are divided into small, medium, large. By the size of legal entities they distributed depending on the number of employed (without part-time employees and working under the contract) on average for the year:

- small (up to 100 people);
- medium (from 101 to 250 people);
- large (over 250 people).

As of December 1, 2016, in the agriculture of Kazakhstan, 14 328 subjects were registered, 97% of which are small, the age of which is presented in Table 1.

**Table 1** – Age of registered legal entities

	Up to 1 year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	over 25 years
total	782	1 537	755	549	465	409	391	491	518	448	662	3 565	3 076	643	37
small	775	1530	751	544	457	397	388	484	515	436	641	3 443	2 941	608	34
medium	7	6	4	5	8	8	2	3	3	8	16	100	107	29	1
large	-	1	-	-	-	4	1	4	-	4	5	22	28	6	2

Source: Committee on Statistics [3].

As of 2016, there were 34 small, one medium and two large enterprises in agriculture since the Kazakhstan's Independence. The largest number of small, medium and large enterprises is at the age of 11-20 years. Only one large enterprise has been established over the past 5 years.

All agricultural producers are divided into agricultural enterprises, peasant or farm economies, and households by the Committee on Statistics.

An agricultural enterprise is a legal entity or its structural subdivision engaged in the production, storage and processing of agricultural products, rendering services in the field of agriculture.

Peasant or farming is a labor association of persons in which the implementation of individual entrepreneurship is inextricably linked with the use of agricultural land for the production of agricultural products, as well as the processing and marketing of these products.

Households include personal part-time farms of the population, collective gardens and vegetable gardens, country plots.

Thus, if production indicators for agriculture are considered, then agricultural enterprises, farms, households are allocated; the latter in turn are not entrepreneurs, since they conduct this activity primarily for self-sustainment purposes. Dynamic in the number of agricultural producers is shown in Table 2.

For January 1, 2016, 8089 legal entities (61.3% of registered), 176 576 farms (96.2%) operated in Kazakhstan's agriculture. Comparing data on registered and active agricultural units, it can be seen that the percentage of operating active peasant farms is higher compared to legal entities. The number of peasant farms increased during the years of independence by 545 times, whereas agricultural enterprises only by 3.4 times. The most dynamically developing

form for agriculture is individual entrepreneurship in the form of peasant and farm economies.

The spread of this particular form of organization of agricultural production was also facilitated by tax breaks in the form of a special tax regime. A special tax regime for peasant or private farms provides a special procedure for settlements with the budget on the basis of the payment of a single land tax and applies to the activities of peasant or farming enterprises for the production of agricultural products, aquaculture products, processing of agricultural products, aquaculture products of own production and its implementation, with the exception of activities for the production, processing and sale of excisable goods [4].

Analysis of the development of organizational and legal forms in agriculture is complicated by the fact that statistical information is irregularly given in the context of types of producers (production cooperatives, joint-stock companies, partnerships) that were collected earlier. Currently, data are given only by categories: agricultural enterprises, peasant and farm economies, households (Table 3).

Analyzing the available data on agricultural cooperatives, one can note their unsustainable development.

Until 1991 and gaining independence, Kazakhstan was part of the USSR as the Kazakh Soviet Socialist Republic. On May 6, 1988, the Supreme Soviet approved the Law No. 8998-XI «On Cooperation in the USSR», which provided the basis for the organization of all types of cooperatives, and production cooperatives became widespread in agriculture. The law of the Kazakh Soviet Socialist Republic «On consumer cooperation in the Kazakh SSR» (11th December 1990) gave rise to various consumer cooperatives [5, 8,9,10].

**Table 2** – Number of agricultural producers by categories

On December 1 of each year	Legal entities		Farms		House holdings
	active	registered	active	registered	
1990*	2371	-	324	-	2094
1991*	3931	-	3333	-	-
1992*	3975	-	9262	-	-
1993*	5268	-	16 283	-	-
1994*	4016	-	22401	-	-
1995*	5500	-	30 785	-	4835
1996*	8145	-	43 105	-	-
1997*	6766	-	49 791	-	4924
1998*	6303	-	62 475	-	5134
1999*	4962	-	68 153	-	6188
2000*	4631	-	76 373	-	5126
2001*	4863	-	95460	-	5261
2002*	4538	-	111434	-	5074
2003	4403	-	121722	-	4956
2004	4434	4434	148 011	-	-
2005	4919	4919	156 978	-	-
2006	5224	5224	167843	-	-
2007**	5289	5289	167843	-	-
2008	5282	5282	169 326	-	-
2009	5170	5170	169481	169481	-
2010	5443	5443	170193	170193	-
2011	8796	8796	170329	170329	-
2012	6197	6197	182419	182419	-
2013	7965	7965	164 856	164 856	-
2014	7189	1305	182741	187630	1 632 772
2015	7991	12 993	183 533	189 038	1 604 067
2016	8089	13186	176 576	184 608	1 608 754

Source: Committee on Statistics [3].

Note:

\* including state property

\*\* On July 1, 2007

- No data

A majority of the 222 large agribusiness firms studied had strong direct control by owners or co-operatives, while the largest firms lacked such control [ 11,12,13,14,15,16,17,18,19,20].

The Civil Code of the Republic of Kazakhstan (Chapter V, 1994) had a special chapter on production cooperatives.

Then in 1995 the Law on the Production Cooperative was issued. Since 1999, with the release of

the Law of the Republic of Kazakhstan No. 450-I (July 21, 1999) «On rural consumer cooperation in the Republic of Kazakhstan», rural consumer co-operatives have emerged, non-commercial by their purposes, to meet the material and other needs of not only their members, but also other citizens living in rural areas. They were created to carry out trade, procuring, marketing, processing, servicing, supply and other activities.

**Table 3** – Number of agricultural co-operatives

years	Number of c-cooperatives	Growth rate, % (base period is 1990)
1990	1129	-
1991	914	80,5
1992	837	74,1
1993	756	66,9
1994	487	43,1
1995	2540	224,9
1996	-	-
1997	3754	332,5
1998	2909	257,4
1999	1640	145,2
2000	1710	151,4
2001	2853	252,7
2002*	2866	253,8
2003	2792	247,2
2004	2609	231
2005	2394	212
2006	1234	109,3
2007**	1229	108,8
2008	1162	102,9
2009	1143	101,2
2010**	1162	102,9
2011**	1122	99,3
2012**	1102	97,6
2013**	2993 (1102 PC,1545 RCC,346 WURCC)	265,1
2014	-	-
On June 1, 2015*	3815 (1843 PC,1483 RPC,489 WURPC) **	310,4
2016 * after launching New Law	157	13,9
October 1,2017	2471	218,8

Source: Committee on Statistics [3, 6, 7].

Note:

«-» – no data

PC- producer cooperatives, RCC- rural consumer cooperatives, WURCC- water user's rural consumer cooperatives

Since 2003, water user's rural consumer cooperatives have appeared – non-profit organizations of land owners on a suspended area for joint management of hydraulic structures, devices and equipment for agricultural needs.

In connection with the adoption of the Law on Agricultural Cooperatives, which entered into force in 2016, in the agriculture of Kazakhstan, cooperatives function in the form of a production cooperative. In accordance with the new law, all co-oper-

atives operating in agricultural production had to undergo re-registration. With this in mind, according to the Ministry of Agriculture for 2016 only 157 agricultural cooperatives functioned.

The number of active agricultural co-operatives is planned to be increased in 2021 to 1204 with number of members up to 500 thousand. As can be seen from the table, the plan for number of agricultural co-operatives created till 2021 ahead of schedule and was executed twice, and the next target is

increasing the number of members and production capacity of agricultural co-ops from 10 to 15% of the total production of agricultural products. This means that agricultural cooperatives should produce at least 660,000 tons of cow's milk, 103,000 tons of meat in slaughter weight, 555,000 pieces of chicken eggs, 5.6 thousand tons of sheep's wool, 272 thousand of large animal skins, 781 thousand small skins, 1, 1 thousand sheep of lambs.

To ensure that co-operatives take a stable position in the national economy, according to experts, their share in the total production of goods and services should be 10-15%. 4.4 million tons of milk was produced in the country in 2016, only 1.1% was produced by agricultural cooperatives. Consequently, the production potential of agricultural cooperatives has not yet reached a sustainable position.

The greatest number of agricultural cooperatives was formed in South Kazakhstan, East, which are mainly specialized in livestock. Members of cooperatives in the vast majority are limited liability partnerships (476 or 95%).

The development of rural cooperatives in rural areas is closely connected with the level and quality of life of the population, the industry in Kazakhstan is developing, but the agricultural sector remains the main strategic direction of the country, in which 45% of the total population lives in rural areas and engages in agricultural production.

The number of employees of agricultural cooperatives as of 01.07.2017 is 8373 people; the largest number of employees is registered in Almaty and South-Kazakhstan regions. Due to unfavorable climatic conditions in Mangystau oblast, the agricultural sector is poorly developed due to unfavorable climatic conditions, therefore the number of workers in agricultural cooperatives is insignificant compared to other regions.

In statistical accounting, a separate accounting of agricultural cooperatives has been suspended, therefore all legal entities engaged in agricultural production are considered as agricultural enterprises. In Table 4, the indicators of agricultural productivity are given in order to determine the level of effectiveness of different categories of agricultural units.

Analyzing the indicators of agricultural productivity, it is noticeable that the growth of these indicators is quite low, and in some indicators has decreased. The highest growth in productivity 1.2 times in 2015 compared with 2011 is observed for such indicators as milk yield per dairy cow, the live weight of one head of pigs slaughtered in the house-

hold or sold for slaughter, the yield of open ground vegetables, and the yield of corn.

In the context of categories of producers, agricultural enterprises are leading in these indicators. At the same time, for all producers, the hair cut from one sheep, the output of calves, foals, lambs and kids for 100 queens, the yield of wheat, rye, barley and oats decreased. In recent years, agricultural producers have begun to change the structure of sown areas by reducing wheat crops and increasing fodder and small crops. Harvest productivity of barley, corn, soybeans, and rapeseed and flax seed is higher in peasant households than in agricultural enterprises.

In the households, the yield of calves, foals, lambs and goat lings per 100 females more than in other categories of producers, however, the growth rate is quite low.

Thus, agricultural enterprises are more productive than others in the production of milk, eggs, meat, rye and oats, peasant or farming – for the production of barley, corn, soybeans, rapeseed and flaxseed, and personal households in terms of the index of the offspring (table 4).

Next, we consider the performance indicators of agricultural enterprises and peasant farms (table 5).

For the analyzed period, despite the growth in gross profit, the level of profitability in crop and livestock production declined significantly, by agricultural enterprises by 12.1% and 34%, respectively. Peasant farms during this period increased profit in livestock production by 29.5 billion tenge, without achieving a significant increase in profitability.

At present, the policy of state regulation of the development of the agro-industrial complex is implemented in the following forms:

- provision of various forms of state support among the subjects of the agro-industrial complex in the form of subsidies, public procurement, etc.;
- the use of financial instruments that support the conditions for updating the main production facilities – the fleet of agricultural machinery, equipment, livestock;
- ensuring the availability of financial and credit instruments for the subjects of the agro-industrial complex;
- creation of attractive conditions for attracting investments in development projects of the agro-industrial complex;
- support for export of products;
- provision of public services in the field of veterinary and phytosanitary security, control over the expenditure of budgetary funds;

– preservation and development of the infrastructure necessary for the development of the AIC of the Republic of Kazakhstan – transport, water, storage, etc.;

– development of branch science and dissemination of agro-technological knowledge;

– qualified management of the development of the AIC of the Republic of Kazakhstan.

In Kazakhstan, mainly monetary and financial support instruments is predominate.

Despite the rather high level of state support, there are a number of shortcomings:

– a number of subsidies are ineffective due to low sensitivity of agricultural producers to them (subsidies per hectare in the production of cereals, oilseeds, a number of other crops, forage for 1 head of cattle, etc.);

– administration of subsidies is costly;

– the receipt of subsidies by agricultural producers is delayed;

– the allocation mechanism distorts market prices (fertilizer subsidies);

– targeted acquisition is not adequately controlled (subsidies for artificial insemination, seed growing in plant growing, etc.).

**Table 4** – Comparative productivity of agricultural production by category of producers

	Legal entities	Farms	Households
	<i>2015 / growth rate, % , 2015/2011</i>	<i>2015 / growth rate, % , 2015/2011</i>	<i>2015 / growth rate, % , 2015/2011</i>
The average live weight of one head of cattle slaughtered in the household or sold for slaughter, kg	401/16,5	332/11,4	319/7,04
The average live weight of one head of sheep and goat slaughtered in the household or sold for slaughter, kg	41/7,8	40/7,8	39/8,3
The average live weight of one head of hog slaughtered in the household or sold for slaughter, kg	109/ 11,1	104/15,1	100/3,0
The average milk yield per one cow, kg	4381/24,2	1849/4,5	2364/6,05
The average egg yield per one head of laying hen, pieces	285/2,8	151/7,0	156/2,6
The average wool cut per one sheep, kg	2,3/0	2,3/-8	2,5/-3,8
Number of camels per 100 females, heads	39/+11,4	38/+8,5	45/-2,1
Number of horses per 100 females, heads	51/-10,3	64/-11,1	73/-12
Number of sheep and goat per 100 females, heads	76/-13	89/-3,2	96/-1,03
Number of calves per 100 females, heads	63/-16	74/-7,5	85/-1,1
Yields of open ground vegetables, centner / ha	230,6/24,3	257,3/11,2	235,4/6,8
Wheat yield, centner / ha	11,7/-33,5	12,3/-15,7	-
Corn yield, centner / ha	52,5/24,4	53,8/3,0	48,1/-
Barley yield, centner / ha	12,4/-30,7	13,9/-13,6	-
Rye yield, centner / ha	12,1/-6,2	7,6/-21,6	-
Oats yield, centner / ha	12,2/-39	11,6/22,6	-
Soya beans, centner / ha	14,2/11,8	22,4/4,1	-
Rap seeds, centner / ha	6,1/-37,1	7,5/-15,7	-
Flax curls yield, centner / ha	7,8/-12,3	8,5/2,4	-

Source: Committee on Statistics [3].

Note «-» – no data

**Table 5** – Economic efficiency of agricultural producers

Agri- cultu- ral produc- ers	crop production						livestock					
	Total profit, billion tenge			Profitability, %			Total profit, billion tenge			Profitability, %		
	2011	2015	Growth rate%	2011	2015	Growth rate%	2011	2015	Growth rate%	2011	2015	Growth rate%
Legal entities	182,9	210,3	14,9	48,4	42,5	12,1	10,7	13,1	22,4	15	9,9	-34
Farms	93,01	115,9	24,6	53,6	46,1	13,9	3,4	32,9	867,6	34,5	34,1	-1,15

Source: Committee on Statistics [3].

The analysis allows us to make the following conclusions. The most stable form of entrepreneurship in the countryside is peasant farms. The distribution of this particular form of organization of agricultural production was facilitated by a number of measures, including the provision of land for agricultural

production, tax relief in the form of a special tax regime. Agricultural enterprises show a relatively high productivity in the production of milk, eggs, meat, rye and oats, peasant farms – for the production of barley, corn, soybeans, rapeseed and flaxseed and households in terms of the index of the offspring.

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