

ECONOMIC SCIENCES

FEATURES OF DEVELOPMENT OF MILK PRODUCTION IN UZBEKISTAN

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Abstract

In Uzbekistan, livestock is one of the most important agricultural sectors. It also helped to ensure the food security of people. Livestock accounts for 31% of Uzbekistan's gross agricultural output. This sector plays an important role in generating income for the rural population of the country, so the problems and prospects of its development are a priority of Uzbekistan's agrarian policy. As a relatively small agricultural enterprise dekhkan farms needs to produce livestock products such as meat, milk, eggs, and wool, along with increasing efficiency of the sector, this issue should be addressed according to market requirements.

Keywords: livestock, Uzbekistan, agriculture, milk production, food security, concept, prospects.

Introduction. One of the most important agricultural sectors in Uzbekistan, livestock is also an essential ingredient for ensuring the food security of the population. In the agricultural sector, reforms are aimed at improving food security by expanding the area under other types of crops while reducing the area under cotton by optimizing the composition of agricultural crops through private ownership. As a relatively small agricultural enterprise dekhkan farms needs to produce livestock products such as meat, milk, eggs, and wool, along with increasing efficiency of the sector, this issue should be addressed according to market requirements. Livestock accounts for 31% of Uzbekistan's gross agricultural output. This sector plays an important role in generating income for the rural population of the country, so the problems and prospects of its development are a priority of Uzbekistan's agrarian policy.

In Uzbekistan, market relations are being gradually established in the livestock sector under the leadership of the state. The livestock sector, which was originally public and state property, has started to be privatized. At the same time, loans were issued in case of lack of funds from buyers. As a result, owners began to form in this area. However, this event of great political significance did not yield the expected results. Because the owners of livestock could not provide them with fodder, they began to sell pedigree, productive animals. This is due to the fact that in the process of privatization of livestock, the amount of arable land that provides fodder for livestock is not leased for a long time.

Main part. As a result of reforms in the agricultural sector of the economy of the Republic of Uzbekistan, farms have become the main producer of agricultural products. It is known that the existing natural conditions in Uzbekistan allow for the sustainable development of agricultural products, especially livestock. This requires, first of all, to focus on increasing the economic efficiency of enterprises specializing in livestock. Improving the economic efficiency of livestock farms in a market economy is one of the least studied research problems today. The cost of production in farms is growing from year to year. However, there is a gap between the increase in

costs and the increase in the price of the product, which is growing and affecting the level of economic efficiency. Opportunities to raise funds to finance reproduction are dwindling. Improving economic efficiency in agricultural enterprises using modern technologies and foreign experience is of great scientific, theoretical and practical importance.

The issue of livestock development and increasing economic efficiency has been studied by researchers and practitioners as a key issue in ensuring food security. However, most of these studies were conducted in conditions where the legal and economic independence of economic entities was not ensured, and there were insufficient conditions for the materialization of scientific and practical proposals in this area to the real economic conditions. Now it is necessary to put forward new research, views and opinions that can be realized in a market economy, based on the study of various views and theories in the existing scientific literature.

Currently, more than 90 percent of livestock production is grown on small dekhkan farms. The main problem of the industry is the imbalance between the number of livestock and the amount of resources available to feed them. Between 1992 and 2021, the number of cattle in Uzbekistan increased 2.3 times, meat production 2.9 times and milk production 2.7 times. At the same time, the area under fodder crops decreased by 73 percent. The area of pastures owned by agricultural producers has sharply decreased. Farmers and ranchers are feeling the lack of nutrients for proper nutrition and dairy farming. One of the factors hindering the development of dairy farming is the very small size of the majority of producers in this sector. Basically, milk is produced on farms and used for personal consumption. Small producers do not have the opportunity to introduce advanced zootechnical standards, sell their products efficiently, as well as buy good fodder crops.

In the case of livestock, state support mainly consists of soft loans for livestock producers and tax incentives for processing enterprises. Veterinary stations throughout the country vaccinate, treat, and artificially inseminate farm animals. These procedures, however, are often accompanied by the need to cover

additional expenses. Small dekhkan farms sometimes use artificial insemination.

A number of factors led to the lack of a material and technical base for the livestock industry in recent years, as well as the material interest expressed by commodity producers and the need to improve measures to support the industry in relation to market needs and the insufficient incentives for the use of new technologies in the production of livestock products, as well as the imperfect economic relationships between producers and processors as well as those involved in its trade.

A market economy promotes economic freedom among its participants, which is a key characteristic of a market economy. As a result of the gradual reform of agriculture, the previous order for cultivating agricultural products has been abolished. Livestock farms primarily supplies meat, milk, cattle, calves, and wool to independent partners via free economic contracts on farms that produce livestock products. Due to the availability of a sufficient supply of fodder, arable land, pedigree cows, veterinary services, etc., it will be necessary to rationally organize production in a free market environment.

One of the most pressing issues today is the development of scientifically based and practical feedback, suggestions and recommendations to address the above problems.

Farms are the main producers of agricultural products in the world. In this case, the farm can be established as a private farm and operate as a land lease or as a private property. Taking into account the world experience, the establishment of farms instead of state farms has been widely introduced in Uzbekistan, and this policy has been decided as a method of production that is irreversible today and will be further developed in the future.

Farmers demonstrate their long-term experience as agricultural enterprises in developed countries, such as their efficiency, competitiveness, and ability to quickly adapt to market conditions. Due to this reason, farms are also a promising alternative in rural areas in Uzbekistan.

In Uzbekistan, as in other countries, private farms are rightly becoming the leading producer of agricultural products in the countryside.

In recent years, the imbalance between the prices of agricultural products and the prices of industrial products produced and used in agriculture has led to the need to further improve measures to support the industry in line with market requirements. In addition, insufficient incentives for the use of new technologies in the production of the industry, imperfect economic relations between producers and processors and those engaged in its sale, and other similar issues lead to higher than the cost of agricultural products and reduced economic efficiency.

Today, as the country's population grows year by year, the country's leadership is creating additional opportunities for entrepreneurs to address the issue of providing the population with relatively low-cost dairy and meat products that are sufficiently quantitative and qualitatively meet sanitary standards.

From March 1, 2021, businesses that use the compensation and guarantee of the State Fund for Entrepreneurship Support will be able to repay their loans on time in the field of livestock, poultry, fisheries and rabbits. Until the debt is fully repaid, the guarantee of the Fund on new loans will be allowed to be used again;

Privileges granted in accordance with the Resolution of the President of the Republic of Uzbekistan dated March 18, 2019 No PP-4243 "On measures for further development and support of the livestock sector" also applies to livestock entities and enterprises producing compound feeds;

From January 1, 2021 to January 1, 2024 for breeding entities on their main type of activity income tax (excluding interest on funds placed in commercial banks), property tax, land tax and the tax rate for the use of water resources is 50 per cent.

Earlier, the President of Uzbekistan signed a decree on further deepening economic reforms in agriculture, introducing intensive, cost-effective technologies in agricultural production, ensuring financial stability and economic efficiency of farms, expanding the export potential of agriculture.

This resolution sets the forecast parameters for the number of livestock and poultry in the country in 2016-2020, the growth of livestock production, the establishment of breeding farms.

The Ministry of Agriculture, the Ministry of Economy, the Farmers' Council of Uzbekistan, Nasl-Xizmat Association, the Council of Ministers of the Republic of Karakalpakstan and regional administrations ensured the implementation of the forecast parameters of livestock development in 2016-2020. It is clearly stated that they should take the necessary measures to improve. At the same time, a number of important benefits are provided for livestock services and livestock farms.

According to the Ministry of Agriculture and Water Resources, in accordance with the Decrees of the President of the Republic of Uzbekistan No. PP-842 of April 21, 2008 and No. 14 of January 27, 2015, 86 types of goods are imported into the country using import preferences.

The current benefits for livestock entities are valid until January 1, 2023. Based on this decision, in 2014-2015, benefits were provided in the amount of more than 255 billion soums for breeding chickens, 25.5 million hatching eggs, 250,000 doses of breeding bull semen and many others feed additives, various components, tools and equipment.

If we focus on the tasks set for the development of the livestock industry and the content of the work carried out as part of their implementation, resolution PQ-2460 will improve animal husbandry, provide breeding animals with nutritious and high-quality feed, imported breeding animals and breeding material, technological equipment is aimed at ensuring financial sustainability and economic efficiency of production in the livestock service sector, as well as in livestock farms by providing customs benefits for the import of components for the preparation of feed. This will

ensure sufficient supply in the domestic livestock market.

Because today in our country it is necessary to bring pedigree animals not only for the purposes of commercial production, but also for use in the field of selection of science. At the same time, the study of the level of import of breeding materials from different regions of the world and their adaptation to the regions of the republic will create great opportunities for the development of the cattle industry in the future. Especially in rural areas, the demand for machinery and equipment for processing dairy and meat products, components and spare parts and mini-shops requires the promotion of imports at the state level.

Small dekhkan farms raise livestock mainly for their own needs, not for the market, and produce livestock products for their own needs. Fifty-two percent of farms sell cattle, including 20 percent bulls. On specialized farms, the figure is 78 percent and 54 percent, respectively. This indicates that small dekhkan farms are less involved in market relations.

Most of the livestock products are sold in the regional markets and wholesale outlets of farmers and dekhkan farms. Only a few enter the regional market. Farmers refer to wholesalers as milk pickers who often come to the villages and collect the produce for resale. This villager can also be such a collector.

One of the main problems in the development of dairy farming in the country is the provision of cows with nutritious and fortified feed in accordance with scientific standards. In particular, the issues of production and quality improvement of compound feeds and their supply to livestock farms (through various private businesses) remain relevant.

In Uzbekistan, the domestic demand for mineral supplements and components for the preparation of complete rations of strong feed for cattle is mainly covered by imports. It is precisely this area that needs to be addressed - the development of industrial enterprises producing feed additives and mineral components for livestock. Because the territory of the republic is rich in all minerals found in nature, it is possible to prepare mineral supplements at the expense of local raw materials. It is also desirable to address the issue of import of laboratory equipment, feed components and technical equipment for this industry.

If we look at the activities of existing veterinary stations, most of them are not as effective as expected. At the same time, first of all, the material and technical base of the outlets does not meet modern requirements, and the quality of services provided is declining due to the low level of supply of qualified specialists. This, in turn, leads to poor implementation of the terms of contracts with farms and dekhkan farms specializing in animal husbandry.

In contrast, when service outlets lose trust in farms, the resulting reduced demand worsens the financial situation of those farms. This situation will persist in a circle, which will complicate the process of strengthening the material and technical base of service entities and attracting qualified specialists. The organization and financial support of the state are vital in this situation.

Conclusion. In general, the experience we have gained for the development of the dairy industry requires the solution of issues related to the financial stability of not only producers, but also service providers, increasing the economic efficiency of their activities. If we take a broader approach to the essence of the tasks before us, we will be able to develop through the growing shortage of important natural resources in the world, the sharpening of food security, the gradual implementation of evolutionary changes in the real economy within the country, individual groups, national traditions, customs requires moving forward.

The growth of the productivity of the dairy cattle will be facilitated by:

1) Optimization of the process of growing, collecting, storing and rational use of feed.

2) Improving the technology of growing fodder crops, increasing their yield and quality, using, where possible, scientifically based crop rotations. This will improve the quality of feed.

3) Revision of the diet of animals. The diet should be balanced coarse, juicy and concentrated feed. Often the right diet is enough to increase productivity.

4) Compliance with the technology of dairy farming. Veterinarians said that they had to observe cows at 430 and even at 470 days of lactation. On the other hand, the dry period is sometimes prolonged. This reduces the productivity of cows. The cycle "Free period - pregnancy - birth of a calf - lactation" should be strictly observed, to meet the deadlines. Then productivity will be higher.

5) Increasing awareness of products, services and professionals in the industry can also improve productivity. Effective feed additives, veterinary preparations, services of a qualified veterinarian are able to increase the productivity of dairy livestock.

6) Microclimate. It is important to avoid exposure of animals to extremely high temperatures, significant temperature fluctuations, dampness and other factors that can inhibit body functions and harm the health of cows.

7) Prevention of parasitic and infectious diseases. Healthy, untreated animals are always more productive.

8) Artificial insemination, reproduction and rearing of young animals. Breed improvement, proper rearing of young cows is one of the ways to increase productivity.

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ПРОБЛЕМЫ ИСПОЛЬЗОВАНИЯ ЦИФРОВЫХ ТЕХНОЛОГИЙ В БУХГАЛТЕРСКОМ УЧЕТЕ И АУДИТЕ

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PROBLEMS OF THE USE OF DIGITAL TECHNOLOGIES IN ACCOUNTING AND AUDIT

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Аннотация

Данное исследование посвящено актуальным вопросам автоматизации бухгалтерского учета и аудита с применением информационно-коммуникационных технологий (ИКТ). Переход на ИКТ для предприятий страны сложился крайне сложно в связи с отсутствием необходимых нормативно-инструктивных материалов, разъясняющих более подробно порядок использования новых программных обеспечений. В этой связи в данном исследовании рассмотрены наиболее сложные проблемы применения ИКТ в области бухгалтерского учета и аудита хозяйствующих субъектов в свете постоянного обновления программных продуктов. Кроме того, предложены классификации использования программных продуктов в службе бухгалтерии предприятий и выявлены преимущества и недостатки программных обеспечений, а также определены направления совершенствования бухгалтерского учета и аудита с помощью современных информационных ИКТ.

Abstract

This study is devoted to topical issues of automation of accounting and auditing using information and communication technologies (ICT). The transition to ICT for the country's enterprises has become extremely difficult due to the lack of the necessary regulatory and instructive materials explaining in more detail the procedure for using new software. In this regard, in this study, the most difficult problems of the use of ICT in the field of accounting and audit of business entities are considered in the light of the constant updating of software products.