



FORMATION AND EVOLUTION OF INDIVISIBLE FUNDS OF COLLECTIVE FARMS IN KASHKADARYA REGION DURING 1920–1950

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Article history:	Abstract:
Received: 10 th July 2026 Accepted: 8 th August 2026	The article analyzes the formation, economic structure, and evolution of indivisible funds in collective farms of the Kashkadarya Region during 1920–1950 based on archival sources. It demonstrates that at the initial stage, these funds were replenished mainly through the socialization of peasant property, while in the post-war period, allocations from farm revenues reached 70–75%. The study reveals the losses experienced during the war and reconstruction periods, the livestock crisis, as well as the impact of the state policy of compulsory planning. In addition, the process of capitalization of collective farms in the mid-1950s is examined using the farms of the Beshkent District as an example.

Keywords: collective farm system, indivisible funds, Kashkadarya Region, agricultural artel, financial accumulation, deductions from monetary revenues, credit cooperation, archival documents, reconstruction period, compulsory capitalization

INTRODUCTION. In Soviet agrarian policy, agricultural artels were based on the collectivization of means of production, and indivisible funds constituted their material and economic foundation. Indivisible funds served as a mechanism of long-term centralized capital accumulation aimed at preserving farm property, ensuring expanded reproduction, and developing the material and technical base. However, these funds reflected not only internal economic needs but also the strict planned and financial control of the state.

The formation of the financial foundations of collective farms in Uzbekistan during the studied period cannot be assessed separately from the agricultural cooperation and credit system that developed in the 1920s. The analysis of archival documents shows that by the end of 1924, the number of agricultural credit partnerships in the republic reached 912, which were united into 18 district unions, with a total membership of 233.5 thousand people. About 87 percent of peasants united in cooperatives were directly engaged in cotton production. In subsequent years, the scale of credit cooperation expanded further: as of July 1, 1926, the system included 12 district associations, 694 partnerships, and 368.7 thousand members [1].

MAIN PART. According to the existing regulations, after fulfilling obligations to the state and covering production expenses from the monetary income received by collective farms, a certain part of the remaining income was allocated to the indivisible fund. According to the Charter of the Agricultural Artel, these allocations were determined depending on the specialization of the farm and amounted to no less than 15 percent and no more than 20 percent of the farm's monetary income (12–15 percent in grain-growing regions) [3].

However, during the Second World War and the first post-war years, the ability of collective farms in the Kashkadarya Region to form indivisible funds was limited by the sectoral characteristics of farms and the condition of their material base. According to the consolidated report of the regional statistical department, in 1945, the majority of the 692 collective farms operating in 12 administrative districts of the region specialized mainly in cotton production (436 collective farms) and livestock breeding [5]. The deterioration of the material base during the war years seriously affected livestock farming: while on January 1, 1945, the collective farms of the region had 686,032 sheep, by January 1, 1946, this number had decreased to 623,908 heads (a reduction of 62,124 heads). The average annual wool yield per sheep was only 1.0 kilogram, and the average annual milk yield per cow did not exceed 290 liters (the number of collective farms with milk yields of up to 400 liters amounted to 512) [5]. This decline limited the marketable output of farms and significantly reduced the volume of net revenues allocated to indivisible funds.

Nevertheless, in the final year of the war (1945), the state policy of compulsory centralization of capital investments was strictly maintained. According to archival documents, in 1945, the 692 collective farms of the Kashkadarya Region received a total monetary income of 137,602 thousand rubles. From these revenues, 21,117 thousand rubles were allocated for replenishing indivisible funds (in accordance with Article 23 of the estimate) [6]. This indicator accounted

for 15.3 percent of the total income of the region's collective farms and corresponded to the mandatory standards established by the government for cotton-growing and grain-producing areas.

For comparison, in the same year, payments distributed to collective farm workers and hired machine operators according to labor days (*trudodni*) amounted to 62,050 thousand rubles (45.1 percent of total income) [6]. This fact demonstrates that despite the difficult conditions of the wartime period, allocations to indivisible funds were collected as one of the primary obligations.

RESULTS AND DISCUSSION. By the period of post-war reconstruction, significant changes had occurred in the total volume of indivisible funds of collective farms in the region and in the structure of their sources of formation. The consolidated balance report of collective farms in the Kashkadarya Region for the results of 1947 (as of January 1, 1948) indicates that the amount of net indivisible funds of 693 farms located in 12 districts reached 287,037 thousand rubles [7]. An analysis of the data in Article 8 of the balance sheet liabilities confirms that indivisible funds were accumulated through five main economic sources:

- Mandatory deductions from collective farm monetary incomes in accordance with Article 12 of the Charter of the Agricultural Artel — 203,075 thousand rubles (70.7 percent of the total indivisible fund);
- Accounting for the value of livestock reproduction (offspring) and the increase in live weight — 43,102 thousand rubles (15.0 percent);
- Construction works and labor accumulations carried out by collective farms using their own resources and raw materials — 25,757 thousand rubles (9.0 percent);
- Socialization of property and entrance contributions — 10,803 thousand rubles (3.8 percent);
- Gratuitously received property and loans written off by government decisions — 4,280 thousand rubles (1.5 percent) [7].

These indicators demonstrate that during the reconstruction period, more than 70 percent of indivisible funds were provided directly through allocations from the net monetary income of collective farms. At the same time, the indivisible fund was not limited only to deductions from monetary income but was also replenished through the utilization of the internal property resources of farms. For example, in 1947, out of the 151,711 rubles of income distributed among farms, 21,854 rubles (14.4 percent) were allocated to the indivisible fund. In addition, within the structure of capital investment revenues, 29,727 rubles were obtained from the sale of low-quality livestock, 6,575 rubles from the sale of working animals, 3,466 rubles from the sale of livestock at collective farm markets for herd restoration, 1,042 rubles from property insurance compensation, and 1,683 rubles from Selkhozbank loans [8]. Thus, along with deductions from income, revenues from livestock farming and the exchange of fixed assets (a total of 39,768 rubles) served as additional sources for forming the monetary resources of the fund.

A similar trend continued according to the results of 1949. The amount of net indivisible funds of 680 collective farms in the region amounted to 276,972 thousand rubles, of which 204,446 thousand rubles (73.8 percent) came directly from deductions from collective farm monetary incomes, 35,880 thousand rubles (13.0 percent) from livestock reproduction and weight gain, 21,237 thousand rubles (7.7 percent) from construction accumulations carried out through their own efforts, 10,682 thousand rubles (3.8 percent) from entrance contributions, and 4,727 thousand rubles (1.7 percent) from gratuitously received property [9]. At the same time, during this period, according to government decisions, 3,513 thousand rubles of overdue debts that collective farms were required to transfer to indivisible funds were written off, while 3,876 thousand rubles were extended for installment repayment [9].

By the mid-1950s, as a result of increases in state procurement prices and the consolidation (enlargement) of collective farms, the percentage rates of deductions to indivisible funds and their absolute amounts increased further. This process is clearly demonstrated by the example of the 1955 report of the Khrushchev collective farm in the Beshkent District. The farm's total annual monetary income amounted to 1,045,156 rubles, including 146,827 rubles from crop production, 781,454 rubles from livestock breeding, 73,640 rubles from auxiliary enterprises, and 43,235 rubles from other revenues [10]. From this income, 16 percent, or 160,307 rubles, was directly allocated for replenishing the indivisible fund (while 1.5 percent, or 16,247 rubles, was allocated to the cultural needs fund). In addition, according to capital investment revenues, 126,408 rubles received during the year from the sale of unsuitable livestock for improving the breeding quality of the herd were fully directed to the indivisible fund. Thus, in 1955 alone, the farm attracted a total of 286,715 rubles of net funds to its indivisible fund through its own capabilities [10].

CONCLUSION. In conclusion, significant qualitative changes took place in the structure of sources for forming indivisible funds in the collective farms of the Kashkadarya Region during the 1920s–1950s. While during the initial period of collectivization the funds were mainly formed through the socialized property of peasants, entrance contributions, and confiscated assets, in the post-war period the share of these external administrative sources sharply decreased. By this time, approximately 70–75 percent of the fund was provided through direct allocations from the farms' net monetary revenues and the productive growth of livestock farming.

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