

Торайғыров университетінің
ҒЫЛЫМИ ЖУРНАЛЫ

НАУЧНЫЙ ЖУРНАЛ
Торайғыров университета

Торайғыров университетінің ХАБАРШЫСЫ

Экономикалық сериясы
1997 жылдан бастап шығады



ВЕСТНИК

Торайғыров университета

Экономическая серия
Издается с 1997 года

ISSN 2710-3552

№ 3 (2025)

Павлодар

НАУЧНЫЙ ЖУРНАЛ
Торайгыров университета

Экономическая серия
выходит 4 раза в год

СВИДЕТЕЛЬСТВО

о постановке на переучет периодического печатного издания,
информационного агентства и сетевого издания
№ KZ93VPY00029686

выдано
Министерством информации и коммуникаций
Республики Казахстан

Тематическая направленность
публикация материалов в области экономики, управления,
финансов, бухгалтерского учета и аудита

Подписной индекс – 76133

<https://doi.org/10.48081/LBWF7904>

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<https://doi.org/10.48081/JKFM1893>

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DEVELOPMENT OF A BUSINESS PROCESS MAP FOR CATTLE BREEDING FOR FINANCING PLANNING

The research examines the dynamics of the cattle farming development in the Republic of Kazakhstan over the past three years on the basis of key indicators. The dynamic changes and comparisons of cattle population in productivity specializations are considered. The main cattle productivity specializations in Kazakhstan regions and their peculiarities are described. The comparative trend of changes in the growth rates of dairy production in general and the average milk yield per dairy cow were identified and registered. The features of conditions that influence the technology of growing, fattening and breeding of the cattle in Northern Kazakhstan are summarized and included in the developed business process map. The map reflects the components of the cattle farming system, the input resources for on-going works and procedures that are aimed at maintenance and exploitation of the cattle for dairy production. For the main production activities reflected in the business process map, extra flowcharts were also compiled, two of them, as examples, are discussed in the article. The objective of the research which consisted in developing a map of business processes in dairy cattle farming as a basis for the formation of a production programme of activities was achieved. The results of the research can be applied in planning production programmes and in financial modelling

of business processes, for assessing the efficiency and correcting the development plans of an agricultural enterprise.

Keywords: cattle farming activity, production programme, financial planning, business processes, productivity of an animal.

Introduction

Dairy cattle farming is a traditional and essential branch of the agricultural complex of Kazakhstan. Natural climate conditions of northern Kazakhstan and introduction of progressive breeding technologies ensure intensive cattle farming development and increase the high-quality production with appropriate investment and labour costs [1–2].

Organization of dairy farming requires changes of approaches to short-term planning of activities. Preliminary development of the business process map in dairy farming can become the basis for effective formation of the production programme, the indicators of which will be target indicators of planning.

The aim of the research is to develop the business process map of dairy cattle farming as the basis for the formation of the production activity programme.

Using the business process map for drawing up the production programme and the financial planning of activities in dairy farming will allow to calculate the need of material and financial resources by means of harmonizing their volumes and periods of consumption with the technology of growing and exploiting the cattle. The development and proper application of the business process map is aimed at improving production programmes for dairy cattle breeding, giving farms the possibility to more accurately plan optimal expenses to obtain appropriate income plan in milk production.

Materials and methods

General scientific research methods were applied in the study. In the course of research, empiric methods, including generalization, systematization, and calculation, were used to adapt the material. Generalization of conclusions about the state of the industry was carried out on the basis of the analysis of statistical data. Cause-and-effect relations of the processes were identified by means of the logical arrangement of their sequence in the production technology. Synthesis, comparison, selection of indicators, and formula calculations were employed to design the financial model forms. Application of the above-mentioned research methods in combination permitted to solve the tasks and achieve the set aim.

The results of Kazakhstan and foreign scientists' collaborative work, together with the specialists inside the agricultural sector, have formed the theoretical basis of the research. The works considered have become of the theoretical and methodical support for the organization of activities in general, and the business

processes in particular [3-12]. Nevertheless, in order to improve the production programme model for cattle breeding activities in the conditions of Northern Kazakhstan, it is necessary to develop a standardized map of business processes which considers the specifics of the technology for forming a herd, growing and manufacturing the cattle production. This model will be used as an instrumental means for planning effective activities, taking into account the economic conditions and the potential of a cattle breeding enterprise.

The methodical recommendations of the scientific research institutions of the Republic of Kazakhstan were taken into account. To ground the research, data from surveys and reports of the Ministry of agriculture, the Food and agriculture organization of the United Nations (FAO) [13;14], the Bureau of national statistics, and the Agency of strategic planning and reforms of the Republic of Kazakhstan were analyzed [15].

Results and discussion

To provide food security in Kazakhstan, the essential role is entrusted to the cattle breeding. High demand in cattle farming production on the internal market can be referred to as an advantage of Kazakhstan agriculture, as meat and dairy constitute the basis of Kazakhstan people's diet.

The number of cattle in accordance with the productivity specialization in Kazakhstan is presented in table 1.

Table 1 – Cattle population according to specialization of productivity over years by 1st of January

Specialization of cattle productivity	Year						Range of growth 2025, %	
	2023		2024		2025			
	Heads of cattle, 1,000	%	Heads of cattle, 1,000	%	Heads of cattle, 1,000	%	for 2023	for 2024
Dairy	4827,4	56,1	4007,2	50,2	3850,6	49,1	79,8	96,1
Meat	1134,6	13,2	1351,9	16,9	1348,1	17,2	118,8	99,7
Dairy and meat	2646,9	30,7	2617,5	32,9	2643,9	33,7	99,9	101,0
Total	8608,9	100,0	7976,6	100,0	7842,6	100,0	91,1	98,3
*Compiled by authors based on source [15]								

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In total cattle population of Kazakhstan, the largest proportion is made up of dairy cattle. However, over the last three years the proportion of dairy cattle number decreased from 56,1 % to 49 %. Medium and small family cattle farms are mainly engaged in breeding only dairy, or both meat and dairy cattle.

Every region in the country has a particular specialization in cattle breeding, this can be observed in table 2.

Table 2 – Cattle population in regions of Kazakhstan by January 1, 2024

Kazakhstan regions	Specialization of cattle productivity						Total	
	dairy		meat		dairy and meat			
	Heads of cattle, 1,000	%	Heads of cattle, 1,000	%	Heads of cattle, 1,000	%	Heads of cattle, 1,000	%
Southern	2178,5	71,8	324,5	10,7	531,9	17,5	3034,9	38,0
Northern	1034,9	67,9	310,4	20,4	178,5	11,7	1523,8	19,2
Western	260,6	14,7	610,0	34,4	903,7	50,9	1774,3	22,2
Eastern	124,1	11,7	58,2	5,5	879,7	82,8	1062,0	13,3
Central	409,1	70,3	48,8	8,4	123,7	21,3	581,6	7,3
Total	4007,2	50,2	1351,9	16,9	2617,5	32,9	7976,6	100,0
*Compiled by authors based on source [15]								

The number of dairy cattle in southern regions comprises over 70 %. The 38 % of aggregate cattle is concentrated in southern regions. The western regions of Kazakhstan embrace over 22 % of the aggregate cattle of the country, over 50 % of them belong to dairy cattle farming. Furthermore, the eastern regional farming is mainly based on cattle breeding for meat and dairy. The 19 % of the aggregate cattle are farmed in the north, they include 26 % of dairy and 23 % of meat productivity specialization. Farming in central regions, as in southern regions, is mainly based on dairy cattle breeding. Dairy productivity of the cattle in Kazakhstan is referred to in table 3.

Table 3 – Dairy productivity of cattle in Kazakhstan

Indicator of productivity	Unit of measure	2022 year	2023 year	2024 year	Range of growth, 2024, %	
					for 2022	For 2023
Milk, total	Tons, 1,000	4123,0	3472,9	3628,5	88,0	104,5
Average milk yield per dairy cow	kg	2409	2542	2524	104,8	99,3
*Compiled by authors based on source [15]						

The reduction of cattle population in 2022 resulted in the decline of dairy production in 2023. The volume of milk yield in 2024 increased by 4,5 % in comparison with 2023 and comprised 3628,5 thousand tons. The average milk yield per dairy cow in 2023 rose by 133 kilos as compared with the previous year. However, in 2024 this indicator decreased by 18 kilos for 2023. In general, there is no clear trend in the cattle productivity.

In the present, the cattle farming production industry is complicated by climate changes, underdeveloped infrastructure, and competition on global markets. Cattle farms on the territory of climatically severe and dry zones in Kazakhstan suffer a lot more difficulties as they are greatly dependent on natural climate conditions; thus, uncertain weather changes increase the risks. Climate conditions affect the duration of the grazing period and feed consumption on the farm, which leads to raising the production costs. Therefore, the planning based on a definite production programme which includes systematized business processes is of paramount importance. In the elaborated map, business processes can be presented in the desired scheme. Financial modelling of business processes is designated to plan a harmonization of input resources and money flows so that to achieve the target results in cattle farming activities for a period. The map of business processes facilitates to view cattle farming as a system process where the input resources and their targeted usage to receive the output production are identified. The map of business processes, presented in figure 1, is developed by the authors on the basis of consulting with specialists from cattle farms in Pavlodar region and the recommendations worked out by the scientists of Science research institute of livestock farming [13–16].

In the introduced map of business processes of commercial dairy farming in the conditions of northern Kazakhstan, the components of the farming system are indicated:

- methods of cattle keeping;
- main industrial facilities (buildings, equipment, machines);
- system of labour organization;
- organization of feeding;
- industrial usage of the cattle - formation, reproduction, and replenishment of the herd;
- veterinary sanitary services;
- state regulation of cattle breeding activities;
- the subject of main activity is a herd divided by age groups, and also transferring them from one group to another.

Besides the main herd, input resources are registered: material resources (feeds, vet medicines, electric power, etc.), maintenance workforce, main facilities. These resources have to be managed in accordance with the technological map.

The map also introduces the schedule of current and seasonal works. Seasonal works are registered in the map and maintained by certain specialists on the farm, in accordance with the schedule of zoo-technical and veterinary activities.

The output of business processes reflects the expected production indicators: milk, offspring, cattle in live and slaughter weight, and other by-products.

The main stages of farming activities (for example, milking and feeding) are included in the business process map. Additional flow charts are linked with these stages. Figure 2 illustrates the flow chart «Milking and initial processing of milk».

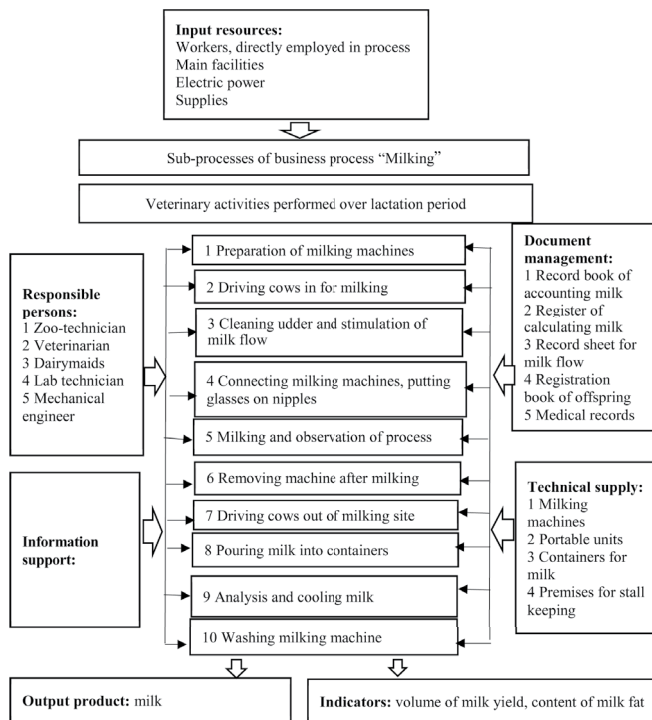


Figure 2 – Flow chart of business process «Milking and initial processing of milk»

*Compiled by authors

Figure 3 illustrates the flow chart «Organization of the feed base and the forage ration for cows and heifers in the stall period». The flow charts were compiled as a result of consultations with the experts and specialists from the leading cattle breeding farms in northern Kazakhstan and on the basis of studied production documentation of these enterprises.

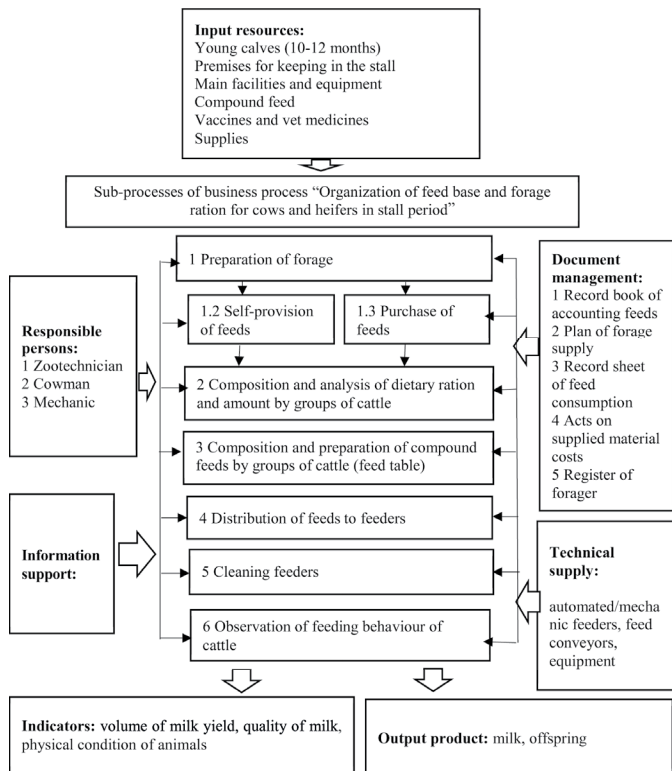


Figure 3 – Flow chart «Organization of the feed base and the forage ration for cows and heifers in the stall period»

*Compiled by the authors.

To provide sustainable development of the cattle breeding sector of Kazakhstan, it is important to harmoniously combine traditional methods of farming, and it is necessary to use modern technologies in cattle breeding, growing, keeping and healthcare, to ensure proper management of the business processes of agricultural enterprises.

Financing information

The research is funded by the Committee of science of the Ministry of science and higher education of the Republic of Kazakhstan (AP19678767) «Development of a standardized map of business processes for cattle breeding in the conditions of Northern Kazakhstan».

Conclusions

The research material overviews the main scientific and practical issues:

- clarifying and defining the peculiarities of business processes in dairy cattle farming in accordance with the production technologies applied;
- developing a standardized business process map of cattle breeding.

To improve the quality of planning and to use the results in the management of cattle breeding enterprises, it is essential to make up production programmes on the basis of standardized business process maps. This will give certain advantages:

- the creation of a production programme model in a short term, which enables to take prompt and vital managerial decisions;
- the possibility to use a standardized map for financial modelling of business processes gives the opportunity to time-balance the resource costs and the cash flow (inflows and outflows) from the cattle breeding activity;
- a reduced workload and better quality of planning.

The application of a business process map in writing a production programme and financial activity modelling is possible under certain conditions. Business processes should be properly worked out and the technology must be observed.

Financial models of business processes can be practiced for verifying their efficiency, and for the secure management of the farming development plans. In general, it is possible to organize a dairy production enterprise and to observe the technology of cattle breeding on the basis of the business process map.

The constraining issues currently are such: weak and insufficient managerial activity in the realization of production technology, shortage of farm workers and professionals for making up proper flow charts of the activity processes. At the present, there is no clear regulation over the complex technological process on most agricultural enterprises. This results in a low quality of the performed works and a lack of proper control over the production process. The root problem in planning proper cattle farming activity consists in the fact that the biggest proportion of the cattle are kept in small family farms.

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Received 12.07.25

Received in revised form 31.07.25

Accepted for publication 19.08.25

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12.07.25 ж. баспаға түсті.

31.07.25 ж. түзетулерімен түсті.

19.08.25 ж. басып шығаруға қабылданды.

ҚАРЖЫЛЫҚ ЖОСПАРЛАУ ҮШІН МАЛ ШАРУАШЫЛЫҒЫНЫҢ БИЗНЕС-ПРОЦЕСТЕРІНІҢ КАРТАСЫН ӘЗІРЛЕУ

Жұмыста соңғы үш жылдағы негізгі көрсеткіштер бойынша Қазақстан Республикасында мал шаруашылығын дамыту серпіні қаралды. Ірі қара мал басының (бұдан әрі-ІҚМ) өзгеруі және оны өнімділік бағыттары бойынша салыстыру қаралды. Мал өнімділігі бағыттары бойынша Қазақстан өңірлерінің негізгі мамандандырулары айқындалды. Жалпы сүт өндірісі бойынша және сиырдың бір басына орташа сауудың өсу қарқынының салыстырмалы тенденциясы анықталды.

Солтүстік Қазақстанда мал өсіру, бордақылау және өсіру технологиясына әсер ететін және бизнес-процестер картасын әзірлеу кезінде ескерілген жағдайлардың ерекшеліктері жинақталды. Картада мал шаруашылығы жүйесінің құрамдас бөліктері, сүт өндіру үшін ірі қара малды ұстауға және пайдалануға бағытталған кіріс ресурстарын пайдалану кезінде жүзеге асырылатын дәйекті жұмыстар мен рәсімдердің жиынтығы көрсетілген. Бизнес-процестер картасында көрсетілген негізгі өндірістік іс-шаралар үшін қосымша бөлек блок-схемалар жасалды, олардың екеуінің мысалдары мақалада қарастырылды.

Қызметтің өндірістік бағдарламасын қалыптастыру үшін негіз ретінде сүтті мал шаруашылығының бизнес-процестерінің картасын әзірлеуден тұратын зерттеудің мақсаты орындалды.

Зерттеу нәтижелерін өндірістік бағдарламаларды жоспарлауда және бизнес-процестерді қаржылық модельдеуде, тиімділікті бағалау, ауыл шаруашылығы кәсіпорнының даму жоспарларын түзету үшін пайдалануға болады.

Кілтті сөздер: мал шаруашылығы қызметі, өндірістік бағдарлама, қаржылық жоспарлау, бизнес-процестер, жануарлардың өнімділігі.

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Поступило в редакцию 12.07.25.

Поступило с исправлениями 31.07.25.

Принято в печать 19.08.25.

РАЗРАБОТКА КАРТЫ БИЗНЕС-ПРОЦЕССОВ СКОВОДСТВА ДЛЯ ФИНАНСОВОГО ПЛАНИРОВАНИЯ

В работе рассмотрена динамика развития скотоводства в Республике Казахстан, по основным показателям за последние три года. Рассмотрено изменение и сравнение поголовья крупного рогатого скота (далее КРС) по направлениям продуктивности. Определены

основные специализации регионов Казахстана по направлениям продуктивности скота. Была выявлена сравнительная тенденция изменений темпов роста по производству молока в целом и среднего надоя на одну голову коровы. Обобщены особенности условий, которые влияют на технологию выращивания, откорма и разведения скота в Северном Казахстане и которые были учтены при разработке карты бизнес-процессов. В карте отражены компоненты системы скотоводства, совокупность последовательных работ и процедур, осуществляемых при использовании входных ресурсов, направленных на содержание и эксплуатацию крупного рогатого скота для производства молока. Для основных производственных мероприятий, отраженных в карте бизнес – процессов, дополнительно составлены отдельно блок-схемы, примеры двух из них рассмотрены в статье. Цель исследования, которая состояла в разработке карты бизнес-процессов молочного скотоводства как основы для формирования производственной программы деятельности была достигнута. Результаты исследования могут использоваться в планировании производственных программ и финансовом моделировании бизнес-процессов, для оценки эффективности, корректировки планов развития сельхозпредприятия.

Ключевые слова: скотоводческая деятельность, производственная программа, финансовое планирование, бизнес-процессы, продуктивность животных.

Теруге 19.09.2025 ж. жіберілді. Басуға 30.09.2025 ж. қол қойылды.

Электронды баспа

34,01 Мб RAM

Шартты баспа табағы 17,4

Таралымы 300 дана. Бағасы келісім бойынша.

Компьютерде беттеген: А. К. Мыржикова

Корректоры: А. Р. Омарова, Д. А. Кожас

Тапсырыс № 4475

Сдано в набор 19.09.2025 г. Подписано в печать 30.09.2025 г.

Электронное издание

34,01 Мб RAM

Усл.п.л. 17,4. Тираж 300 экз. Цена договорная.

Компьютерная верстка: А. К. Мыржикова

Корректорлар: А. Р. Омарова, Д. А. Кожас

Заказ № 4475

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