

of different kinds of machine associations and other forms of cooperation in agricultural production for the purpose of the adoption of a new technical basis is of wide extent, especially in connection with the government support rendered such agricultural collectives. The membership of these agricultural cooperatives was:

| | |
|------------|-----------|
| 1924 | 2,869,000 |
| 1925 | 6,589,000 |
| 1926 | 7,813,000 |

Especially characteristic of the development of cooperation in agricultural production is the considerable growth of the simplest forms of producers' associations, which increased their membership during the same years from 172,000 to 882,000, *i.e.*, more than five-fold. This growth involved the creation of machine, milk, cattle-raising, horse-breeding and seed-raising associations, and constituted the first preparatory step in the process of collectivization, which has spread so widely during these last years.

It is necessary to lay special stress on the enormous role played in the growth of collective agricultural production by that financial and credit aid which the Soviet state has rendered to all forms of cooperation and to the collective farms. The tax payments of the collective farms and cooperative societies have been considerably reduced. Often they have been entirely exempted from the payment of a certain portion of the taxes. In addition, the collective farms receive and have received considerable financial support in the form of cash credits and also of special credits for the purchase of machinery. By decisions of the Soviet Government, the bulk of the expenses involved in land organization within the collective farms was assumed