

Analytical Study of the Production of Calves Meat in Anbar Province 2018

Prof. Dr. Khairi Khaleel Saleem
College of Administration and Economics
University of Fallujah

Lecturer Dr. Ahmed Mohamed Jasm
College of Administration and Economics
University of Fallujah

Assist. Lecturer: Othman Najm Mahmoud
College of Education for Humanities
University of Anbar

Abstract:

The research aims to study and analyze the fields of calves in Anbar province for 2018. The research requirements were met through the preparation a questionnaire, distributed randomly to a sample of calves' meat producers in 21 fields in Anbar province. These projects show that the variable costs constitute about 93.1% of the total cost. The fixed costs constituted 6.9% of the total cost. The financial and economic evaluation were conducted. All the standards, such as Rate of return on top Investor's Capital, Capital Recovery Period, Net Gross Value, and Net Value have achieved positive returns, and when the capital recovery period is applied, it is clear that the redemption period for all the fields was 1.42 years. The results of the feasibility study showed that the net present value was close to zero at a rate of 132.7%; at -134000 dinars. That is, this rate represents the internal rate of return. At this rate, the net present value of the benefits for the next ten years (the life of the project) is I.D. 5,296,362,000. The net present value of the cost for the next ten years is I.D. 5,168,785,000. In the sense that the ratio of current benefits to current costs amounted to (1.024).

Keywords: Calves Meat, Economic Feasibility, Net Present Value.

دراسة تحليلية اقتصادية لإنتاج لحوم العجول في محافظة الأنبار لعام ٢٠١٨

م.م. عثمان نجم محمود
كلية التربية للعلوم الإنسانية
جامعة الأنبار

Othman@yahoo.com

م.د. أحمد محمد جاسم
كلية الإدارة والاقتصاد
جامعة الفلوجة

mh2007_tr@yahoo.com

أ.د. خيري خليل سليم
كلية الإدارة والاقتصاد
جامعة الفلوجة

KhairiKhaleel@gamil.com

المستخلص:

يهدف البحث إلى دراسة وتحليل حقول تربية العجول في محافظة الأنبار لعام ٢٠١٨، قد تم الإيفاء بمتطلبات البحث مما يحتاجه من البيانات من خلال اعداد استمارة الاستبانة، وزعت عشوائياً على عينة من منتجي لحوم العجول في محافظة الأنبار بلغت (٢١) حقلاً، حيث أظهرت

النتائج من تلك المشاريع ان التكاليف المتغيرة تشكل حوالي (٩٣,١%) من اجمالي التكاليف الكلية وان التكاليف الثابتة شكلت (٦,٩%) من اجمالي التكاليف الكلية، حيث تم اجراء التقييم المالي والتقييم الاقتصادي وظهرت النتائج للمعايير المستعملة (الربح الصافي، عائد الدينار الواحد، هامش اجمالي الربح، معدل العائد على رأس المال المستثمر، فترة استرداد رأس المال، صافي القيمة الإجمالية، صافي القيمة الصافية) ان جميع المعايير حققت عوائد إيجابية، وعند تطبيق معيار فترة استرداد رأس المال حيث اتضح ان فترة الاسترداد لجميع الحقول بلغت (١,٤٢) أي ما يقارب سنة وأربع أشهر. وأوضحت النتائج عند تطبيق الجدوى الاقتصادية ان صافي القيمة الحالية قد بلغت قيمة قريبة من الصفر عند معدل خصم (١٣٢,٧%) حيث بلغت (-١٣٤٠٠٠) دينار. أي أن هذا المعدل يمثل معدل العائد الداخلي. وعند هذا المعدل بلغت صافي القيمة الحالية للمنافع للعشر سنوات القادمة (عمر المشروع) (٥٢٩٦٣٦٢) ألف دينار، وأن صافي القيمة الحالية للتكاليف للعشر سنوات القادمة قد بلغت (٥١٦٨٧٨٥) ألف دينار، بمعنى أن نسبة المنافع الحالية الى التكاليف الحالية قد بلغت (١,٠٢٤).

الكلمات المفتاحية: لحوم العجول، الجدوى الاقتصادية، صافي القيمة الحالية.

Introduction

In general, the agriculture products in Iraq characterized by the lack of production or low in the production of agriculture materials, and lack of experiences and skills for the farmers, those farmers also have lacked of interest in economic and technical aspects that the successful agriculture management focuses on it. They rely on the required experiences and skills. Therefore, we depending heavily to find them through import many of items to fill the gap between the increasing demand volumes on the local meat. For purposes to develop the animal products, it should be doing a comprehensive activity for scientific research in related with general researches and studies, with other specialized scientific agricultural researches or with the field of economic researches. The red meat regarded is the important source for human consumption especially the last few years. This has led to direct higher incomes to increase the demand for red meat to meet the needs of consumers. This also has led the investors to build up the new projects to breed the calves.

Importance of Research

The importance of this research comes from the few economic studies that deal with the financial and economic analysis of calves' production in Al-Anbar province. This is also important, because it relies on field data from calves' breeders, and has a comparative advantage in the production of livestock in Iraq, which provides an important reference to

benefit from and provides data for studies and other research, whether in the field of economics or others.

Research problem

The animal production project in Al-Anbar province faces a number of obstacles to benefit from the great potential available, which has led to decrease in the level of animal production, especially during the last 20 years, after it witnessed a remarkable development during 1970s of the last century. This has led to a decrease per capita consumption from meat. The reasons and constraints faced by livestock projects are the high costs of production, the lack of experience among farmers and breeds, the lack of material resources, the scarcity of investment, water scarcity, the availability of adequate fodder and the absence of government support. All these reasons have had a clear impact on the low level of livestock production and the low level per capita consumption share. Therefore, there is an urgent need to study these reasons, in particular the financial and economic analysis of calves in Al-Anbar province, so that farmers can maximize their profits and reduce production costs.

Aims of Research

The aims of this research is to study the technical and economic efficiency of the calves' breeding projects, the extent to which the financial and economic profitability of this activity has been achieved and the financial and economic evaluation process has been carried out.

Data Sources

The data were collected for the purpose of clarifying some of the items of the questionnaires, the questions and the response of the breeders and their responses, and then preparing them in final form. The number of the fields reached 21 fields.

Previous Studies

Many studies were conducted in this area and other areas closest to them. All of them have contributed to provide with information to the researchers who contributed to the study of economic activities from their various economic aspects. The study of Saleen and Etal in 2010 ⁽²⁾ represented the performance of the costs and economics of the size, and the presentation of the deportation of the breeding calves' projects in Heet district. The study showed that the amount of optimal production of

fattening calves is 3.944 Kg per year, and the actual size is 73.75 calf any at the rate of weight of 150 Kg.

This study showed that the lowest cost for 1 Kg of red meat, might the agricultural producer produces, is 4026.13 I.D., while the study of Mahmood ⁽³⁾ titled "Estimate the cost of production costs of livestock projects in AL-Anabr province for 2009", showed the profit element and the perfect size of production.

In the study of Abd Al-Fatah⁽⁴⁾ "Technology and Economic considerations of fattening animals in the traditional forms in Egypt Republic", the aim was to clarify some technical concepts for fattening animals to produce the red meat, the advanced technology of fattening animals, the matching of the technology indicators, assess the cost of fattening, their various items for these costs, and measure the technical and economic relations of fattening animals with this study, and it shows the ability to expand in the production of fattening animals in the traditional farms according to their resources.

In 1997, Dr. Rusli J. Kado⁽⁵⁾ published a research titled "Economic Analysis of the Effect factors in Demanding on Meat". This study showed that the changing in the meat of sheep has a significant impact in the required quantity from meat of sheep, and has lower effect in the required quantity from beef, while the direct elasticity is greater than internal consumption of all kinds of meat. That means that the replacement affect is greater than the income effect, and there are many alternatives for each type of meat. In Tony Pardona study⁽⁶⁾, The government interference in the red meat industry has achieved profits at the special level and social prices, and the projects of fattening calves that imported or locally supported by local government that made for producers for the using of the local resources.

The First Axis

Analysis of cost and production items for fattening calves in AL-Anbar province

Firstly: Analysis of Cost:

There is some sum of the amounts borne by the producer in exchange for its use of economic resources to obtain the output. The cost divided into fixed and variable costs. Since the distinction between them in necessary, because the optimal level of output is dependent on variable costs, and how the costs of production change depends on the time factor.

1. Analysis of the cost components of fattening the calves' fields

- a. Fixed costs: Table (1) shows that the fixed cost items consist of extinction, permanent work, land rent and the total fitted costs amounted to 582703 thousand Iraqi Dinars, and the percentage of fixed labor contribution in fixed costs was (83.2%), and this is a high percentage, then in the section is the land rent with contribution rate was (11.7%), while in the third and final place, the contribution rate was (5.1%).
- b. Variable costs: Table (1) shows that variable cost items consist of (price of calves, price of feed, leased work, drugs and vaccines, water and electricity, and others expenses). The total variable costs amounted to (7882850) thousand Iraqi Dinars. The highest contribution rate was the price of calves (70 %) with the total amount (5530000) I.D., then in the second item, contribution rate of the price of feed was (27.2%), with total amount (2175000) I.D., and in the third item was the leased work with a contribution rate (0.9%), with total amount (68800) I.D. While in the fourth item was drugs and vaccines with contribution rate (0.9%), while the final item was other expenses with contribution rate (0.4%).

2. The relative importance of fixed costs and variable costs of total costs

Table (1) shows that the total costs was (8465553) I.D. The share of fixed costs was (582703) I.D. with contribution rate (6.9%), and the share of variable costs was (7882850) I.D., with contribution rate (91.1%).

Table (1): the total costs, fixed costs, and variable costs with the contribution of each item for the fattening calves fields in Al-Anbar province for 2018

Fixed Costs			
Total	Land rent	Family work	Extinction
582703	68000	485000	29703
% 100	% 11.7	% 83.2	% 5.1

Variable Costs						
Total	Other expenses	Electricity and water	Drugs and vaccines	Leased work	The price of feed	The price of calves
7882850	30600	42050	36400	68800	2175000	5530000
% 100	% 0.4	% 0.9	% 0.5	%0.9	% 27.6	% 70.1

Total Costs		
Total	Variable costs	Fixed costs
8465553	7882850	582703
% 100	% 93.1	% 6.9

Source: from the researcher's work based on the questionnaires.

3. Agricultural work: it's an important economic resource in the process of agricultural production, in general, and animal production, in particular. The agricultural work divides, in the fattening fields, into two parts: family work (permanent) and rent work (temporary). To clarify the impact of the work as an important production resource, the analysis of the work in the fields of fattening calves, and the importance of each of the works sections, will be completed to the total value of the work.

Table (2) shows that the total value for agricultural work was (553800) I.D., and the value of family work was (485000) I.D., with contribution rate with total of the work value in the fattening calves was (87.6%), while the value of rent work was (68800) I.D. with contribution rate (12.4%).

Table (2): the value of family work, rent work and the relative importance for each item in the working of calves fattening field in Al-Anbar province, 2018

Fattening calves fields		
Relative importance	Value	Work type
%87.6	485000	Family work
%12.4	68800	Rent work
%100	553800	Total

Source: from the researcher's work based on the questionnaires.

4. Production:

The production in the fattening of calves' fields:

Table (3) shows that the capacity field was (2155) calves. While the annual production quantity was (1341.2) Kgs per calf (dividing the annual production quantity on the field capacity X3). Number (3) represented that the number of meals in annual production was (8,674,500) I.D., while the average value for calf production was (1341) I.D. (divided the annual production value on the field capacity X3).

Table (3): the production quantity, the average of production quantity, the production value and the average of the production value in the calves fattening fields in Al-Anbar province, 2018

Average of production value (I.D.)	Production value (I.D.)	Average of production (Kg)	Production quantity (Kg)	Capacity meal (calf)	Work type
1341.2	8674500	143.2	867450	2155	Fattening the calves

Source: from the researcher's work based on the questionnaires.

The Second Axis

Criteria for financial and economic assessment of calves fattening in AL-Anabr province, 2018

First: Criteria or financial assessment of calves fattening in AL-Anbar province, 2018:

1. Financial profit: it represents the net income after deducting the total costs from the total revenues received, i.e.:

$$\text{Net profit} = \text{Revenues} - \text{costs}$$

Table (4) shows that the total revenues were (8674500) I.D., while the total costs were (8465553) I.D., and the financial profit was (208947) I.D.

Table (4): The financial profit of fattening calves in AL-Anbar province, 2018 (I.D.)

Financial profit	Total costs (I.D.)	Total revenues (I.D.)	Work type
208947	8465553	8674500	Fattening the calves

Source: from the researcher's work based on the questionnaires.

2. Rate of return of one Dinar: It is one of the important financial criteria that used as indicator for financial assessment of the performance of production units, and we can be obtained it in accordance with the following formula:

$$\text{Rate of Dinar return} = \frac{\text{The total Revenues}}{\text{the total costs}}$$

The project is feasible according to the criteria, when the value of this standard is one or more. As such the project isn't serious if the value of this standard is less than one, when we put in the consideration the indirect returns to achieve social or political aims. We can compare between these projects based on which is more profitable. Table (5) shows that the rate of return for one dinar calves fattening fields was (1.02), and this rate is acceptable too.

Table (5): The rate of return for one dinar for calves fattening fields in AL-Anbar province, 2018

Rate of return of one Dinar	Total cost (I.D.)	Total revenue (I.D.)	Field type
1.02	8465553	8674500	calves Fattening fields

Source: from the researcher's work based on the questionnaires.

3. The costs of production unit: this standard specifies the average unit cost of production, and the value of this standard is obtained according to the following formula:

$$\text{Costs of production unit} = \text{total costs} / \text{value of production}$$

Table (6) shows that the costs of production unit were (0.98) dinars, that means to achieve production by (100) Dinars, it needs to costs by (98) Dinars, and this is positive indicator.

Table (6): costs of production unit of calves fattening field in AL-Anbar province, 2018

Rate of one Unit %	Production value (thousand dinar)	Total costs (thousand dinars)	Field type
0.98	8674500	8465553	calves fattening fields

Source: from the researcher's work based on the questionnaires.

4. Gross profit margin: this indicates or shows the efficient management in achieving sales, and we can be obtained it by the following formula:

$$\text{Gross profit margin} = \text{total profit} / \text{sales}$$

From table (7), it shows that the rate of gross profit margin was (0.024).

Table (7): Gross profit margin of calves fattening fields in AL-Anbar province, 2018

Gross profit margin	Sales value (thousand)	Gross profit (thousand)	Field type
0.024	8674500	208947	calves fattening fields

Source: from the researcher's work based on the questionnaires.

5. Capital turnover: It's an indicator that shows the extent of the contribution of capital to achieve sales, and if this indicator is higher, the value will be higher whenever the use of good capital. We can get this indicator value according to the following formula:

$$\text{Capital turnover} = \text{sales value} / \text{capital invested}$$

From table (8), it shows that the rate of sales to the capital invested was (29.2).

Table (8): capital turnover invested of calves fattening fields in AL-Anbar province, 2018

Capital turnover invested	Capital invested (thousand dinars)	Sales value (thousand dinars)	Field type
29.2	297000	8674500	calves Fattening fields

Source: from the researcher's work based on the questionnaires.

6. Capital Retrieval Period: this standard represents the duration of the payment (capital) used in the project. It can be obtained by the following formula⁽⁸⁾.

$$\text{Capital Retrieval Period} = \text{Cost of investment} / \text{Annual net profit}$$

From the table (9), it is clear that the capital invested in calves fattening fields has reached (297000) I.D, while the annual net profit has reached (208947) I.D, the retrieval period has reached (1.42) of the year, which is equivalent to (511) days, within one year and (151) days.

Table (9): capital retrieval period of calves fattening fields in AL-Anbar province, 2018

Retrieval period (year)	Financial profit (thousand dinar)	Capital invested (thousand dinar)	Field type
1.42	208947	297000	calves fattening fields

Source: from the researcher's work based on the questionnaires.

Secondly: Economic Assessment Standards of calves fattening fields in AL-Anbar province, 2018.

1. The added value: it can be defined as the value that added to the value of the items, as a result of the productive process. It is equal to the total value of production, which it is depicted from it the value of product supplies ⁽⁹⁾. It can be obtained by the following formula:

$$\text{The total added value} = \text{the total added value} - \text{extinction}$$

The standard of the added value is the most important of the social standards. At the level of the project, the financial profit criterion is the most important, while at the national level, the aim is to increase the added value. From the table (11), the total added value has been reached (860450) I.D., while the added value has been reached (830747) I.D.

Table (10): The total added value and the net added value of calves fattening fields in AL-Anbar province, 2018 (Thousand Dinar)

The net added value	Total added value	Extinction	The value of product supplies	Production value	Field type
830747	860450	29703	7814050	8674500	calves fattening fields

Source: from the researcher's work based on the questionnaires.

Third Aix

The feasibility of future projects for fattening calves in AL-Anbar province, after performing and evaluation of the efficiency of the performance of calves in AL-Anbar province in 2018, was made through some selected criteria, that fit the nature of the research, but it requires knowledge of the economic feasibility of the future of such projects for the period (2019-2029).

Economic feasibility studies are defined as a scientific method to estimate the probability of success or failure of particular idea to achieve certain objectives of the investor ⁽¹¹⁾.

The criteria for future feasibility study adopted were as follows:

1. Net present value criteria (NPVC):

The net present value usually determines the difference between the present value (discounted) of the future cash flows (incoming and outgoing) of a project, and it can express this criterion as follows:

$$NPV = \frac{CF_0}{(1+r)^0} + \frac{CF_1}{(1+r)^1} + \frac{CF_2}{(1+r)^2} + \dots + \frac{CF_n}{(1+r)^n}$$

$$NPV = \sum_{t=0}^n \frac{CF_t}{(1+r)^t}$$

where:

CF= cash flow

R= discount rate

CF₀= external cash flow (costs)

CF₁, CF₂, CF₃, CF_n= Net cash flows (Net Returns)

If the net present value is positive, i.e. the present value of the internal flows exceeds the present value of the external cash flow. The investment project is profitable.

Conversely, an investment project is considered unprofitable if the net present value is negative, i.e. the present value of the internal cash flows is less than present value of the external flows. In the case of more than one investment project, the project that gives the largest net present value is always preferred.

2. Standard ratio of returns to costs (profitability guide) (B/ C Ratio)

It means that the analysis of the cost (external) dividing by the present value of the internal flows of an investment project is based on the

present value of the external flows of the project. In other words, the profitability index is the present value of the cash flows generated by the project (Investment proposal) divided by the initial cost of the project. It can be obtained by the following formula:

$$\frac{B}{C} \text{Ratio} = \frac{\sum_{i=1}^n \frac{Bi}{(1+r)^n}}{\sum_{i=1}^n \frac{Ci}{(1+r)^n}}$$

where:

Bi = annual benefits

Ci = annual costs

r = discount price

n = number of project years

If it is less than the one, this means that the internal flows are less than the outside ones, and therefore the project is not profitable. Conversely, if the ratio is greater than the one, then the internal flows are larger than the external ones. Thus, the investment project becomes profitable, and this analysis will benefit all the proposals in order on the basis of profitability.

3. Internal Rate of Return:

This standard is the rate in which the current value of the internal cash flows is compared with the current value of the external cash flows of a project. In other words, the discount rate that is the net value of the investment project is equal to the zero. The minimum of the return on capital required is that the project needed. It is defined the value of the initial investment by which is compared with the current value of the annual flows throughout the age of the project. ⁽¹²⁾ That is.

$$I_0 = \sum_{t=1}^n \frac{CF_t}{(1+R)^n}$$

where:

CF_t = Annual cash flows for a year (t).

R = internal return rate.

I₀ = initial investment.

The internal rate (IRR) is also defined as the discount rate that makes the net present value (NPV) of the project equal to zero, where the present value of the cash flows is equivalent to the value of the cash outflows ⁽¹³⁾. that is:

$$NPV = \sum_{t=0}^n \frac{CF_t}{(1+r)^n}$$

where the discount rate is equal to both the return and the cost.

The internal rate return is determined through retail error, ensuring that the highest present value is equal to zero. For the purpose of accuracy and abbreviation, this can be achieved by looking for two rates, one of which makes the difference between the discounted costs and the deductible returns is slightly higher than zero, and the other with a final difference of just below zero. This requires choosing a number of discount rates or some experience in this field. We can obtain the internal return rate by the following formula⁽¹⁴⁾.

$$IRR = r_1 + \frac{(r_2 - r_1)NPVr_1}{NPVr_1 - NPVr_2}$$

where:

r_1 = Minimum discount rate.

r_2 = Highest rate of deduction.

$NPVr_1$ = Net present value at minimum rate.

$NPVr_2$ = Net present value at highest rate.

In fact, the three criteria are the three images of one fact. When the ratio of benefits to costs at their present value equals one, then the difference between them becomes zero, which represents the present value of the cash flow, and then the discount rate has reached its maximum, and at the same time represents the internal rate of return, which is the criterion of capital profitability in the project.

4. Future Plan (Economic Feasibility) for Calves fattening Fields:

The objective of the process of economic feasibility (future plan) is to know the interest of the project to compare with the other projects to carry out the process of differentiation and fill the increasing need for the domestic market.

Future plan for calves fattening fields (normal situation) is the investment cost for the establishment of a field for fattening calves with a capacity of (2155) heads, which amounts (297000) I.D., and the annual operating costs amounted (8465553) I.D. The project will last for a period of ten years, including the two-months construction period.

We can note that table (11) shows the net present value, which has reached near the zero at a rate of discount (% 132.7), with (-134000) I.D. That rate represents the internal return rate. At this rate, the net present value of the next ten years (project age) was (5296362) I.D., and the net present value of the costs for the next ten years has reached (5158785) I.D., which means that the ratio of present benefit to the present costs has reached (1.024):

Net present value	Benefit rate to costs	Internal return rate
-134000	1.024	%132.7

5. Sensitivity analysis:

After doing the future study process (economic feasibility), according to real data of each project, we are doing the sensitivity analysis process, that defined as the estimated response rate of the project feasibility, under one of the standards adopted for the changes in one of the independent variables of this value, that means it shows how results (outputs) changes if the original data is expected to be performed, or, in the other words, indicates the impact of mistakes in predictions on the standard.

The application of the three economic feasibility criteria, mentioned above, is used in criteria circumstances, such as the level of price rates, amount of production sales and commitment to the time specified for the implementation of the project. Therefore, the role of sensitivity analysis, used here, is to see the impact of changes in feasibility criteria, when there is a change in some hypotheses.

Future plan of fattening calves: increasing the total costs (the second case)

It was assumed that the Investment costs increased by (200%) to reach (891000) thousand dinars, and that the operating costs increased by (1%) to reach (8550209) thousand dinars with stability of other variables, as can be seen from table (12). shows that the net present value has been approached to zero, at a rate of (1.6%) to reach (473000) IDs. This means that the rate of internal return is (1.6%). At this rate, the net present value of benefit for next ten years (project age) has reached (76725478) thousand dinars, which means that the rate of present benefits to the present costs has been reached (1.000).

Net present value	Benefit to costs rate	Internal return rate
473000	1.000	%1.6

Table (13): The first case (normal) of future planning of calves fattening fields

Present value for costs at discount price 78%	Present value for benefit at discount price 78%	Present value of cash flow	Rate of internal return 78%	Cash flow	Total benefits	Total costs	Investment costs	Items / years
2426792	2486690	(67812)	0.430	(157702)	5783000	5940702	29700	2019
1566127	1604783	38655	0.185	208947	8674500	846553	--	2020
668779	685286	16507	0.079	208947	8674500	846553	--	2021
287829	294933	7104	0.034	208947	8674500	846553	--	2022
126983	130118	3134	0.015	208947	8674500	846553	--	2023
50793	52047	1254	0.0006	208947	8674500	846553	--	2024
25397	26024	627	0.003	208947	8674500	846553	--	2025
10159	10409	251	0.0012	208947	8674500	846553	--	2026
4233	4337	104	0.0005	208947	8674500	846553	--	2027
1693	1735	42	0.0002	208947	8674500	846553	--	2028
5168785	5296362	(134)						Total

Source: from the researcher's work based on the questionnaires.

Table (14): The second case (increasing in stability costs (200%) and increasing in variable costs (1%) for future study of calves fattening fields

Present value for costs at discount price 1-6%	Present value for benefit at discount price 1-6%	Present value of cash flow	Rate of internal return 1-6%	Cash flow	Total benefits	Total costs	Investment costs	Items / Years
6707817	5690472	(1017345)	0.984	(1033887)	5783000	6816887	891000	2014
8285153	8405591	120438	0.969	124291	8674500	8550209	--	2015
8148349	8266799	118449	0.953	124291	8674500	8550209	--	2016
8020096	8136681	116585	0.938	124291	8674500	8550209	--	2017
7900393	8015238	114845	0.924	124291	8674500	8550209	--	2018
7772140	7885121	112981	0.909	124291	8674500	8550209	--	2019
7652437	7763678	111240	0.895	124291	8674500	8550209	--	2020
7532734	7642235	109500	0.881	124291	8674500	8550209	--	2021
7413031	7520792	107760	0.867	124291	8674500	8550209	--	2022
7293328	7399349	106020	0.853	124291	8674500	8550209	--	2023
76725478	76725956	473						Total

Source: from the researcher's work based on the questionnaires.

Conclusions

1. The variable costs consist of 86% of total costs, and fixed costs were formed 13% of them.

2. This study shows that the result of financial and economic assessment is represented by the positive indicators that have been achieved in all standards.
3. The results of the study show that the use of a machine is in a very narrow range and in accordance with the relative importance of costs, and the costs of family work, which confirms that most operations are still handled normally, and relatively high costs that reflects their impact on animal product price.

Recommendations

1. what is needed is to encourage such projects as being economically feasible in addition to the contribution of such projects in increasing the amounts of animal protein consumed from the consumption of red meat.
2. Provide adequate support for field owners by providing them with loans by a cooperative bank (without interest or benefit), and provide them with feed and good treatments in suitable price that fitted the types of calves.
3. make seminars for breeders to guide them on the modern ways of how to breed the calves, as well as the best methods of raising the economic efficiency of the breeding calves.

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