



ESTIMATING THE ADDED VALUE OF WHEAT GRAIN MILLS IN NINEVEH GOVERNORATE FOR THE YEAR 2020

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ABSTRACT

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The study aims to find the added value of the agricultural industrialization of mills in Nineveh Governorate for the year 2020, and to calculate costs, revenues and profits and to diagnose the challenges and problems of the wheat grain milling industry. For the year 2020, out of a total of (41) mills distributed throughout the governorate, the results of the study indicated that the average total value added for grinding one ton of wheat grain amounted to (27,632.414) dinars / ton, and that the average net added value of grinding one ton amounted to (26556,617) dinars / ton, and the average total cost per ton of the crop amounted to (14,394.891) dinars / ton. and the average profit for grinding per ton was (13237.951) dinars / ton, and As for the average revenue per ton, it amounted to (56824.958) dinars / ton. The results indicated that the greater the share supplied to the mill by the General Company for the manufacture of grains, the production costs would decrease, which leads to that the added value would increase, and then the profits of the mill would increase and an increase in the national income would be achieved. One of the problems that mills suffer from is the low grinding wages per ton of wheat crop. The study recommended increasing the milling wages per ton of wheat crop paid to the mills in order to cover the high costs.

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INTRODUCTION

The food industry is a branch of the national economy in Iraq, and one of the most important productive economic activities on which countries depend. It is necessary, especially for developing countries, because it works to expand its development base, meet its growing needs, ensure self-sufficiency, provide optimal exploitation opportunities for local industries, and encourage increased production. In which. And indicated that the food industry is defined as the mechanical transformation of one or more substances into other materials that take place in homes or in factories, using (agricultural or vegetable materials) to achieve the desired benefit, to change its shape and make it easy (Abbsa, 2019). Consumption, prolonging the shelf life and not harming its nutritional value and quality, and that food processing plays a pivotal role in food production, achieving maximum benefit through its manufacture, preservation and presentation to the consumer, and achieving nutritional requirements in light of the large increase in the population, and works to absorb skilled and unskilled labor Reducing unemployment in society.

* The research is apart from MSc. thesis for first researcher.

Through its policy, the state works to provide wheat flour in sufficient quantities through the ration card in Iraq, and to maintain the stability of its prices and not be affected by the rise in prices. The working mechanism of the mills is done by receiving wheat grains from the warehouses according to a plan in which the share of each mill is shown depending on the need and taking into consideration the increase in the population, issued by the General Company for the Processing of Grains. It is left for approximately 12 hours to ferment and the water reaches the kernel, after which the grains are transferred to the milling section (breaking, smoothing) and then sieving, and flour is produced by (80%) of the weight of one ton of wheat crop, and (20%) is bran. The product is subject to laboratory specifications where the moisture content does not exceed (14.1%) and the ash percentage (1.1%), then the flour is transferred to the electronic packaging system, and it is packed with bags sealed with the name of the mill and the date of production, weighing (50) kg / bag, then prepare To the agents of foodstuffs, and distributed to the citizens within the items of the ration card. The importance of the research comes from the importance of the wheat grain industry as it is a strategic crop, and the state undertakes a policy of supporting and providing local flour, which is distributed to individuals through the vocabulary of the ration card in Iraq, as the flour affects the security and economic stability of the country and is the main food for the Iraqi family. The research hypothesis stems from the fact that the high costs of grinding per ton of grain resulted in a decrease in profits per ton, and this was reflected in the decrease in the added value of the mills. The problem of research lies in that the decline in milling wages per ton of grain, and the low capacity of the mills Because of the increase in the number of mills in Nineveh Governorate, and this leads to a lack of profits and value added and an increase in unemployment among workers in these mills.

MATERIALS AND METHODS

A descriptive and quantitative analysis method was used for the subject of the study. The study relied on data and information from its primary sources, by designing a questionnaire, and by selecting a random sample that included (5) private mills in Nineveh Governorate from a total of (41) mills, 12.195% of the total mills operating in the governorate, through personal interviews with authorized managers. For mills, diagnosing the problems and obstacles encountering this cycle and proposing possible solutions to them.

METHOD OF ANALYSIS

The analysis method included descriptive, quantitative and analytical steps, and this methodology was based on the following mathematical formula: (AL-Falluji , 2016)

(Value added = value of production - value of production inputs).

And the value-added criterion is one of the criteria that measures the amount of addition realized from the project or its contribution to achieving an addition to farm income, and through which the total and net added value generated by the project is calculated, It can be found as in the following equations

Total value added = value of production at market price - value of production inputs.

Net value added = total value added - annual depreciation premium.

The study also relied on a set of economic criteria, including the calculation of each of the following:

1- The average variable costs are calculated as in the following formula (Al-Najafi, 1985):

Average variable costs = (variable costs) / (produced units, number of units).

2- The average fixed costs are calculated as in the following formula (Al-Dahri, 1980):

Average fixed costs = (fixed costs) / (produced units number).

3- The average total costs are calculated as in the following formula (Al-Dahri, 1980):

Average total costs = (total costs)/(produced units number)

or (variable costs + fixed costs)/(produced units number).

4- Average Revenue The average revenue is found through the following formula (Al-Quraishi & Al-Shammari, 1993):

Average Revenue = (Total Revenue)/(Quantity Sold).

5- The profit is found through the following formula (Khayat, 2005):

Profit = total revenue - total costs.

6- Average gross value added This criterion can be found according to the following equation (Mcfadden J. et al., 2012):

Average Gross Value Added = Average Net Profit + Average Labor Costs

- Average net profit = profits / (production quantity).

- Average labor costs = (labor costs) / (production quantity).

7- The ratio of the value added to the value of production and it can be found according to the following formula (Al-Karkhi, 2014):

The ratio of value added to production value = (value added) / (production value).

8- Profit-to-value-added ratio as in the following formula:

Profit-to-value-added ratio = Profits/(value-added).

9- The productivity of the work (the worker) from the added value, as in the following formula:

Labor productivity = (value added) / (number of employed people).

10- The productivity of wages is as in the following formula (Ahmed et al., 2019):

Wage productivity = (production is value) / (wages are value).

11- The degree of manufacturing is found as shown in the following formula:

Manufacturing degree % = (total value added) / (production value) x 100.

THE CONCEPT AND METHODOLOGY OF VALUE CHAIN ANALYSIS

(Porter, 1985) is the first to define the value chain as a related group of activities that are necessary to create goods and services from the beginning of the use of raw materials to the delivery of the product to the final consumer, defined it as the set of activities that are involved in the manufacture and transfer of the product from the farm to the dining table (Miller & Silva, 2007). As showed that the analysis took on a broad meaning, due to its flexibility and applicability in many different projects, and in many stages of a single project, defined it as a method that requires the study of the internal and external activities of the organization so that these activities are organized on the basis of an organizational structure and the selection of efficient human resources capable of making optimal use of the available resources to achieve a better return for the institution (Jassim , 2019), And defined it as an analysis done for the purpose of evaluating the elements or components of the chain, determining

the strengths and weaknesses of each of them, analyzing the links between the components of the chain, the extent of consistency and integration, and determining the opportunities and possibility of support and development (Yais & Al-Darini, 2020). The concept of value added received attention and research by economic researchers, and the economists emphasized that increasing the added value is a means of economic growth, and they noted that there is a direct relationship between the economic value and its added value, and that the value of the economic unit increases in its productivity and value (Karpik & Belkaoui, 1990), as found that the added value represents a measure of performance among the generated wealth added by the economic unit during a specific period of time (Al-Mahawi, 2006). stated that the term value added includes any good or agricultural product that has undergone a change in physical condition or has been produced, marketed, or separated (i.e. identity preservation and eco-labelling) in a way that enhances its value or expands the product's customer base, or aggregated and marketed as locally produced food (NSAC, 2013). that the value-added criterion clarifies the difference between the value of production and the value of production inputs included in the production process (Al-Moussawi, 2019). in a study on (Wheat Value Chain Analysis in Sinana County / Ethiopia), the study aimed to analyze the market structure and identify the determinants of wheat supply to the market. retailers, agency agents and cooperatives). The study recommended increasing farmers' awareness of the importance of integrated crop management packages to increase productivity and sustainable production, as well as developing high-yielding varieties, the need to provide credit to farmers to purchase the inputs required for production, and solving the problem of seed shortages for improved varieties (Mohammed, 2016). In a study on (the value chain of the wheat crop in Iraq - Baghdad Governorate, an applied case for the year 2017), the research came in accordance with the value chain analysis methodology to discuss and track the most important determinants and problems facing the value chain links of the wheat crop, in addition to analyzing and knowing the costs, available revenues, profits and value added for various chain links. The study found a high percentage of the variable cost out of the total total costs, followed by the cost of family work. The research found the establishment of a specialized center for the wheat crop database to study production costs and returns and work to facilitate the process of marketing the crop to the state, and to establish production collection centers in the nearby areas of the fields to reduce the number of Marketing rings according to the production plan and revenue expectations for each area (AL-Falluji, 2018). in their study of the value chain analysis of the maize crop and the role of cooperative societies in it explained that cooperatives did not play any role in the value chain of the crop despite the increase in demand for it and its importance in the vegetable oil industry, which led to the product bearing high production costs Comparison of unremunerated farm prices (Yahya et al, 2020).

RESULTS AND DISCUSSION

FIRST: ESTIMATING THE COST ITEMS FOR THE GRAIN MILLING INDUSTRY (MILLS):

The costs of the mills include all of the variable, fixed and total costs. These data and information were obtained from the questionnaire that was designed for this purpose, and Table (1) shows the variable, fixed and total costs of Wheat mills for the year 2020 in Nineveh Governorate.

1- VARIABLE COSTS:

It consists of the following items: (the cost of purchasing the crop, rented work, water and electricity, maintenance and maintenance, fuel and oils, cleaning and purification, the cost of keeping the crop in the store, the cost of delaying the receipt of the crop by the silo, transportation, fees, loading and packing, unloading) and formed The cost of buying wheat from silos and official yards for the sample is about (630432) dinars, And the quantity purchased of wheat amounted to (35,820) tons. the average cost of buying one ton of wheat is about (17,600) dinars / ton, which is a subsidized price that the General Company for Grain Trade provides to the General Company for the manufacture of grains and then to the mills, then supplies the material The flour was transferred to the General Company for Foodstuffs and then food agents working in Nineveh Governorate, within the ration card items, at a price of (10,000) dinars / ton, meaning that a bag of flour weighing (50) kg is prepared at a price of (500) dinars / bag, which is a subsidized price. The cost of the rented work of the milling ring at the sample level was (210) million dinars, and the average rented work per ton was (5862.646) dinars / ton. The transportation costs for a sample of mills were estimated at (221,320) million dinars, and the average per ton was (6184.254) dinars / ton. The cost of loading and unloading for the study sample was (716.40) million dinars, and the average per ton was (2000) dinars / ton. The cost of fuel and oil for the mills ring was (147,000) million dinars, and the average per ton was (4103.852) dinars / ton, and the cost of water and electricity amounted to (163.440) million dinars, and the average per ton amounted to (4562.814) dinars / ton. The cost of maintenance and maintenance of the sample amounted to (98.600) million dinars, and the average per ton was (2752.652) dinars / ton. And the costs of purchasing bags for filling flour for a sample of mills amounted to (132.831) million dinars, and the average per ton was (3708.308) dinars / ton. The total variable costs for the study sample amounted to (1045462032) dinars, and the average total variable cost per ton amounted to (29186.544) dinars / ton, and the costs of each of (transportation, rented work, water and electricity, fuel and oils, the cost of packing bags, maintenance and maintenance, loading And unloading, the cost of purchasing wheat grains) ranked (first, second, third, fourth, fifth, sixth, seventh, eighth) of the total variable costs, respectively, and the relative importance of each of them was (21.169%, 20.086%, 15.633%, 14.061%, 12.705%, 9.431%, 6.852%, 0.060%), the cost of purchasing the crop ranked eighth and last because its price is supported by the General Company for Grain Trade and the General Company for Grain Processing.

2- FIXED COSTS:

The fixed costs of the mills include a number of items, namely: (family work, rents, depreciation, taxes, interest on capital). Table (1) shows that the cost of the

(permanent) family work for the mill sample (359.400) million dinars, and its cost per ton amounted to (10,033,500) dinars / ton. As for the cost of rent for the study sample, it amounted to (15.600) million dinars, while the average cost per ton was (435,510) dinars / ton. As for the cost of the destruction of equipment, machinery and the mill building for the sample, it amounted to (38.750) million dinars, and its average cost per ton is (1081,798) dinars / ton. The cost of taxes imposed on a sample of mills was (55,000) million dinars, while the average cost per ton was (1535,455) dinars / ton. As for the interest on the capital for the sample, it amounted to (46,875) million dinars, and its average cost per ton was (1308.626) dinars / ton. The total fixed costs of the mill sample amounted to (515,625,000) dinars, while its average cost per ton was (14,394.891) dinars / ton, and the costs of (family work, taxes, interest on capital, waste, rents) ranked (first, second, The third, fourth, fifth) for each of them, respectively, out of the total fixed costs, and the relative importance amounted to (69.701%, 10.666%, 9.090%, 7.515%, 3.025%) and respectively for each of them.

3- TOTAL COSTS:

Total costs include the sum of variable costs and fixed costs. From Table (1) it is clear that the total variable costs of the sample amounted to (1045462032) dinars, and their average cost per ton of wheat was (29186,544) dinars / ton, and a percentage of (66.968%) of the total costs, while the total fixed costs of the study sample were estimated by (515625000) dinars, and its average cost per ton of the crop amounted to (14394.891) dinars / ton, and a percentage of (33.028%) of the total costs of the study sample, while the total costs of the study sample was (1561087032) dinars. And that the total quantity of wheat for the study sample that was milled amounted to (35,820) tons, and its average cost per ton of milled wheat was (43581.435) dinars / ton. The costs of (family work, transportation, rented work, water and electricity, fuel, oils and fats, the cost of buying flour packing bags, maintenance and maintenance, the cost of loading and unloading, taxes imposed on the mill, interest on capital, extinction, rent, the cost of buying wheat) at a rate of (23.022%, 14.177%, 13.452%, 10.469%, 8.509%, 6.316%, 4.589%, 3.523%, 3.002%, 2.482%, 0.999%, 0.040%) of the total costs, respectively, and it is inferred from Table (1) The variable costs account for a large proportion of the total total costs, represented by the rise in transport wages, and the wages of rented work, and the cost of family work constituted a large proportion of the fixed costs due to the need for skilled and experienced work to be available for this important industry.

Table (1): Fixed variable and total costs of wheat grain mills in Nineveh Governorate for the year 2020.

Cost items for ring mills	Costs per sample in dinars	Cost per ton in dinars	Relative importance of costs (%)	The Relative importance of total costs(%)
Costs of buying wheat form the silo	630432	17.600	0.060	0.040
Rented labor costs (time)	210000000	5862.646	20.086	13.452
Water and electricity costs	163440000	4562.814	15.633	10.469
Maintenance and maintenance costs	98600000	2752.652	9.431	6.316
Fuel and oil costs	147000000	4103.852	14.061	9.416
The costs of transportation form the silo to the mill	221320000	6184.254	21.169	14.177
The cost of loading and unloading wheat grain	71640000	2000	6.852	4.589
The cost of purchasing packing bags	132831600	3708.308	12.705	8.509
Total variable costs	1045462032	29186.544	% 100	% 66.968
Family business costs (permanent)	359400000	10033.500	69.701	23.022
Depreciation costs	38750000	1081.797	7.515	2.482
Rental costs	15600000	435.510	3.025	0.999
Taxes on the mill	55000000	1535.455	10.666	3.523
Interest on capital	46875000	1308.626	9.090	3.002
Total fixed costs	515625000	14394.891	% 100	% 33.028
Total total costs	1561087032	43581.436	-----	% 100

Source: Prepared by the researcher based on questionnaire forms.

SECOND: PROFITS, REVENUES AND TOTAL AND NET VALUE ADDED OF THE MILLS:

The wheat flour manufacturers (the mill owners) generate revenues by obtaining the milling wages that the General Grain Manufacturing Company pays to the mills, and the amount of wages (12,250) dinars/ton of wheat, as well as through the revenue from the sale of wheat bran that is produced through the milling process. One ton of wheat produces (200) kg of bran, and the average price per ton of bran amounted to (250,000) dinars/ton. The General Company for the Manufacture of Grains, in contract with the mills, in order to supply the General Company for Foodstuffs Trading - Nineveh (food agents working in the governorate), with flour as part of the ration card items. Table (2) shows that the revenues achieved by the mills ring from the process of grinding (35,820) tons of wheat for the sample of the mills, and from selling the quantity of bran for the sample of the study amounting to (6262.3) tons, about (2035470000) dinars, and the average revenue per ton amounted to (56,824.958) dinars/ton.

the profit is equal to the total revenue - the total costs (Khayat, 2005), and Table (2) shows that the profits achieved by the mills circle at the sample level amounted to (474,382968) dinars, and the average profit per ton of flour amounted to (13243.522) dinars/ton, and it is inferred As a result, the revenues were greater than the total costs, so a profit will be achieved from this cycle that depends on the quantity of milled wheat, the bran marketed, the number of meals of milled wheat during the year, the ability of mill managers to manage their business, as well as their ability to reduce costs. The state bears the costs of both loading, unloading and transporting the flour distributed through the ration card, from the mill to the food agents, and by offering tenders to contractors in order to complete the flour distribution process through the ration card items. Table (2) shows that the total and net added value For a sample of mills, they achieved (990007968, 951257968) dinars, respectively. the average total value added was extracted by adding the average net profit to the average labor costs (McFadden J. et al., 2012), and the amount per ton of wheat for sample mills was estimated at (31129.619) dinars/ton. The ratio of the value added to the value of production was also found, which reflects the importance of the value added from the value of production, as the higher this ratio indicates a good level of productivity (Al-Karkhi, 2014), and its amount at the level of the sample and per ton was around (0.486). As for the ratio of profits to the added value, which shows the importance of profits as one of the value-added elements of the total value-added achieved by the economic unit, and its amount per sample and per ton was (0.479). The worker's productivity was calculated from the added value, and this criterion refers to the production value produced by the worker, shows the extent of efficiency in using the economic resources available in the production process, through which it is possible to compare the added value of the project and the productivity of work at the level of The national economy, and does the project contribute to increasing the productivity of work at the level of the economy (Al-Isawy, 2013), and its amount at the sample level amounted to (6346205) dinars/worker, and per ton it amounted to (177.169) dinars/worker, respectively. The standard of productivity of the dinar was also calculated from wages, and this standard shows the quantity produced by one dinar paid as wages to the workers, and it came in equal proportions at the level of both the sample and per ton and within the limits of (3.175) dinars for each dinar spent on wages, and it is clear that it achieves low wage productivity This indicates that the studied sample factor does not have the efficiency of using the work element. And (the degree of industrialization %) was extracted and this criterion reflects the degree to which the economic unit reached in its manufacture of the materials that were used in production. And one ton of ground wheat grain has a percentage of (51.362%), and we note that the degree of industrialization here is somewhat high, and this indicates that the degree of industrialization is low in the mills ring.

Table (2): Revenues, profits, total and net added value And the degree of industrialization of grain mills in Nineveh Governorate for the year 2020

Items	The value of the sample in dinars	Average per ton in dinars
Total revenue	2035470000	56824.958
Total costs	1561087032	43581.435
Variable costs	1045462032	29186.544
Fixed costs	515625000	14394.891
Profits	474382968	13243.522
Gross added value	990007968	27638.413
Net added value	951257968	26556.616
Average gross value added	-----	31139.669
The ratio of value added to production value	0.486	0.486
Profit to value added ratio	0.479	0.479
Productivity of the operator from the added value	6346205	1771.169
Dinar productivity of wages	3.175	3.175
Manufacturing grade(%)	51.362	51.362

Source: Prepared by the researcher based on questionnaire forms.

THIRD: STRENGTHS, WEAKNESSES, OPPORTUNITIES AND THREATS TO THE MANUFACTURING (MILLS) (SWOT):

The SWOT analysis is a supportive analysis of the value chain analysis, which is a summary of the factors of strength, weakness, opportunities and threats that appear in each episode and are used to evaluate the performance and ability of the organization to expand and compete (Austin, 2007), It includes:

-Strengths: It means the resources and capabilities available to the organization that can contribute positively to the work.

-Weaknesses: As for weaknesses, they are some things or characteristics that indicate a lack or weakness in the capabilities of the organization so that it is unable to compete. (Al-Janabi, 2017).

-Opportunities: Opportunities mean those spatial and temporal conditions that can be exploited to achieve the goals of the institution, and that many opportunities are not repeated by virtue of their connection with the temporal or spatial factor.

-Threats: These are the likely events that will occur in the future, which, if they occur, will negatively affect the performance of the institution. (Mohammed, 2014).

through interviews that were conducted with mill officials, and a form The resolution of the manufacturing (mills) for the year 2020 in Nineveh Governorate, the most important points of SWOT analysis were reached, as shown in Table (3).

Table (3): Strengths, Weaknesses, Opportunities and Threats (SWOT) for the manufacturing cycle (mills) for the wheat crop in Nineveh Governorate "for the year 2020"

Strength	Weakness
<p>1- A committee is formed from the General Company for Trade in Grains, Silos and Squares and the General Company for Grain Processing on a monthly basis, in order to make a bakery test to match the quality of wheat grains and the quality of flour to the recommended Iraqi specifications, and then the mills are equipped with wheat grains and according to the recommended proportions for each grade.</p> <p>-2The State Grain Manufacturing Company supplies mills with wheat grains at a subsidized price of (17,600) dinars/ton.</p> <p>-3The General Company for the manufacture of grains bears the costs of loading, unloading and transporting flour from the mills to the General Company for Foodstuff Trade, represented by food agents.</p> <p>-4Self-sufficiency in Nineveh Governorate from the production of the wheat crop, which is included in the local flour industry, which is prepared for citizens within the vocabulary of the ration card for the years.(2020-2019)</p>	<p>1-The high costs of transportation due to the distance of the mills from the silos and yards, the high fuel prices, and the lack of support that was previously in place, which is in the event that the mill is away from the silo or the yard an estimated distance of (50) km, and the owner of the mill is compensated for the difference in the cost of transportation.</p> <p>-2The delay in disbursing the amounts of selling (bran) to mill owners since 2014.</p> <p>-3The stability of milling wages since 2003, and they have decreased compared to the very high costs of the production process during this period.</p> <p>-4Delay in disbursing the financial dues to mill owners represented in milling wages by 6-7 months or more.</p> <p>-5Deducting (13%) of the bran produced from the milling process from the mills for the account of the General Company for Grain Processing since (2008) until now.</p>
Opportunities	Threats
<p>1 - Work to increase milling wages per ton of wheat grain for mills.</p> <p>2- Distribution of quotas for wheat grains according to the production capacities of each mill.</p> <p>3- Work to restore the support provided to the mills, similar to what was in place before (2008) because they work for the benefit of the public sector at a rate of (100%) by providing water, electricity, packing bags and spare materials and exempting them from taxes.</p> <p>4- Compensating the percentage of impurities for mills of grain processed from silos and yards at a rate of (5%) in accordance with Iraqi standards, which stipulate that the grains be free of any impurities.</p> <p>5- Allowing the mills to produce commercial flour (zero), after completing the grinding of grains designated for the processing of local flour within the ration card items, and that the production of flour (zero) locally works to save huge sums for the state budget, employ workers, and revive the governorate's economy.</p>	<p>1- Increasing the number of mills in the governorate and reducing the number of monthly rations of wheat grain that are prepared for the mills from (12 to 10) rations or less, which led to the disruption of the production capacities of the mills, which were operating with a production capacity of (60-70%) of their design capacity. Now it works at a rate of (35 - 50%).</p> <p>2- An increase in the unemployment rate due to the mill owners abandoning a group of permanent employees and daily wages, due to the lack of quotas equipped for mills, low production capacity, and high costs.</p> <p>3- Importing commercial flour (zero), which is used in the manufacture of bread and bread in a large proportion.</p> <p>4- Lack of facilities to grant loans to investors in the field of food processing.</p>

Source: Prepared by the researcher based on questionnaire forms.

CONCLUSIONS

One of the conclusions reached by the study is the low milling wages received by the mill compared to the high costs of the production process, the increase in the number of mills in the governorate and the lack of rations supplied to each mill led to a decrease in the production capacity of the mill and, consequently, a decrease in profits for mill owners and the added value of the national income, It was found that the average gross and net added value of grinding one ton of wheat the milling per ton of wheat was very little and the average milling profit per ton of wheat was also low. The delay in disbursing the financial dues to mill owners represented in milling wages from (6-7) months or more.

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CONFLICT TO INTEREST

The author declares no conflicts of interest regarding the publishing of this article.

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قسم الإقتصاد الزراعي /كلية الزراعة والغابات / جامعة الموصل/ العراق

الخلاصة

تهدف الدراسة إلى إيجاد القيمة المضافة للتصنيع الزراعي للمطاحن في محافظة نينوى للعام 2020، وحساب التكاليف والإيرادات والأرباح وتشخيص التحديات والمشاكل لصناعة طحن حبوب القمح، إتمدت الدراسة على البيانات الأولية التي تم جمعها من خلال إستمارة الإستبيان لعينة عشوائية بلغت (5) مطاحن خاصة في محافظة نينوى للعام 2020 من مجموع (41) مطحنة موزعة على أنحاء المحافظة، أشارت نتائج الدراسة الى ان متوسط الكلفة الكلية للطن الواحد من المحصول بلغ (14394.891) دينار/ طن، وأن متوسط القيمة المضافة الإجمالية لطحن الطن الواحد من حبوب القمح بلغت (27632.414) دينار/ طن ، وأن متوسط القيمة المضافة الصافية لطحن الطن الواحد بلغت (26556.617) دينار/ طن، وأما متوسط الإيراد للطن الواحد بلغ (56824.958) دينار/ طن. وايضاً بلغ متوسط الربح لطحن الطن الواحد (13237.951) دينار/ طن، وأشارت النتائج على أنه كلما زادت الحصة المجهزة للمطحنة من قبل الشركة العامة لتصنيع الحبوب فإن التكاليف الانتاجية تقل مما يؤدي الى ان القيمة المضافة ستزداد ومن ثم تزداد الأرباح للمطحنة وتحقق زيادة في الدخل القومي. من المشاكل التي تعاني منها المطاحن انخفاض اجور الطحن للطن الواحد من محصول القمح لذا اوصت الدراسة بزيادة أجور الطحن للطن الواحد من محصول القمح المدفوع إلى المطاحن من أجل تغطية التكاليف المرتفعة.

الكلمات الدالة: القيمة المضافة، المطاحن، التصنيع الزراعي، الأرباح، محصول القمح.

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