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EVALUATION OF THE EFFICIENCY OF THE ECONOMIC PERFORMANCE OF THE ARAB COMPANY FOR THE MILK IN BAGHDAD ABU GHRAIB AS A MODEL FOR THE EXTENDER (2010-2015)

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ABSTRACT

This research deals with the application of the criteria for assessing the efficiency of economic performance to the Arab Dairy Company for the period 2010-2015 to identify deviations from the desired objectives if any and to provide appropriate proposals and solutions to improve the reality of the company. The study concluded that the actual energy fluctuated during the study period, reaching (1,679.65) tons in 2010 and an increase (7.88 percent). This is a low percentage, and then continued to gradually rise to its maximum in 2012 with a rate of increase (32.84). It was found that the contribution of invested capital to the creation of a certain amount of added value amounted to (2.6) dinars in 2010, after which this evil decreased by a decimal value throughout the study period.

Keywords: Economic Performance, Proposals and Solutions

INTRODUCTION

Agricultural projects play an important role in meeting the needs of Society either They produced final or intermediate goods, so the success of these projects will directly reflect on the process of agricultural development, which in turn leads to an increase in national product and income, which in turn reflects on increasing the incomes of citizens and raising their standard of living and their ability to work and produce better. Therefore, increased interest in agricultural projects is essential as they are an important indicator of the degree of development or economic progress of the country (Abdul-Sada, 2005). Before you start defining the concept of evaluating performance efficiency, the meaning of the word evaluation must be determined (Evaluation) and the calendar Appraisal Some believe that the calendar includes and includes the evaluation because it is for improvement and development, while others believe that the evaluation includes the calendar. Because It's not true that we use the term evaluation as a synonym (Al-Nuaimi, 2010). The term evaluation in its simplified sense is to estimate something in the light of the study and the American has known it (Najneh, 2004). It's a performance measurement. Project. The evaluation defines it as the process of determining the value or degree of success in completing a plan that has been adopted in advance (Al, Hussein, 2000). As stated in the calendar, comparing the actual performance with predetermined indicators to identify deviations, followed by taking the necessary steps to correct them and comparing what is actually achieved with What Targeted at the end of a period of time usually It's a year (Yunus, 2001). The evaluation defined it as a means of identifying project activity with the aim of measuring the results achieved and comparing them with future targets in order to identify deviations and diagnose their causes while taking steps to overcome those deviations (Al, Bakri 2004). The project evaluation process takes place in all economic activities, whether agricultural. Industrial Service There is no fundamental difference in how the appropriate

criteria for each activity are chosen Performance efficiency can be defined as analysis and review based on a sequential scientific approach aimed at providing a picture of the situation being studied to see any positive changes or Negative gets in it (The Adams, 2005).

Search Problem

The research finds that there is a deterioration in the dairy production sector and the lack of exploitation of the available energies and possibilities, as well as high prices inputs and the absence of restrictions on imports from other countries in addition to the lack of accurate knowledge of dairy production requirements and high production and operational costs, which requires actual studies on the economic efficiency of the dairy sector in Iraq and the identification of Al Arabiya Food Products company as a model for study.

The Importance of Research

The importance of research comes through the growing demand for dairy products and the fact that the research conducts the process of evaluating the efficiency of the economic performance of one of the largest dairy companies in the Arab world and the importance of investment decisions in this aspect and in order to rationalize the funds that will be invested in its various aspects and in order to maintain it and reduce waste in spending while creating effective and efficient investment of available possibilities becomes urgently needed to conduct research and studies of these projects for the purpose of identifying negatives and obstacles to overcome them and identify positives in order to maximize them and expand in their light.

Search Goal

The research aims to determine the level of efficiency of the company's performance through economic evaluation and to identify the amount of deviations if any using the criteria and indicators adopted in assessing the efficiency of economic performance.

The Research Hypothesis

The General Dairy Company suffers from a decrease in the level of performance efficiency because it does not fully exploit its production capacity and the evaluation process will help the researcher to find out the reasons for this decline and deviation suffered and put the necessary treatments within the framework of economic theory.

Materials and Working Methods

The study used descriptive analysis and statistical analysis during the application of some project evaluation criteria based on data and information obtained through final accounts, attached statements and production reports of the General Dairy Industry Company for the period 2010-2015.

A Brief History of the Arab Dairy Company

The Arab Food Products Company is a government company of the Iraqi Ministry of Industry and Minerals founded in 1958 and began production in 1960 with the help of UNICEF and developed its production and increased its capacity, and imported and established new lines for the production of sterile milk in cartoon cans in al-Qadisiyah plant and the production line of sterile milk and restaurant in plastic cans of use One card ranging from 7,500 tons 10 tons per hour according to the type of package and imported machines to produce cheese triangles and rectangles for the first time in Iraq with a capacity of one ton/hour and cheese packing machines

with glass and metal cans, and renovated and rehabilitated the section of other production lines to improve production in quantity and quality (Annual Report, 2011).

Objectives of the Project Appraisal Process

The main objective of the evaluation process is to ensure that actual performance is consistent with their pre-set standards as well as efficiency and effectiveness in the use of the organization's human, material and information resources, the importance of which is reflected in the following points:

1. Evaluation helps compare the actual performance of different activities with the criteria and budgets set in advance to ensure that actual performance is within the specified objectives (Qaisi, 2008).
2. The extent to which decision makers can take risks
3. Knowledge of the circumstances facing decision makers.
4. The field of application of project evaluation and the extent to which it is used for decision-making in achieving the goals.
5. Performance evaluation helps to ensure that economic units perform their functions as efficiently and effectively as possible (Atman, 2000).

Economic Assessment Criteria

The performance evaluation criteria for economic units vary according to the relative importance of these units as well as by the economic phase that society in general or the national economy in particular is going to address in this research those criteria that are commensurate with the activities in the Arab Dairy Company and the evaluation process is carried out by comparing the criteria used with the indicators of the plan and the criteria to be addressed in the study are

First: Productive Capacity a Standard

Production capacity is an important criteria in evaluating performance in economic projects because it gives a clear picture of the project assessed in terms of utilization and implementation ratio, which helps to identify quantitative and operational deviations and the production capacity is defined as (production capacity available in the project including the list, updated and excluded within a certain production method and within a certain period of time) and is measured in kind in the form of hours of ml, production units or otherwise (Al-Karkhi, 2000).

II: Productivity Criterion Productivity Standard

The subject of productivity has been and continues to be the subject of research, study and development from the industrial revolution to the present day, where productivity is not just a relationship between two or three variables, but a complex relationship between inputs, outputs, revenues, cost and the amount of production and its elements (Atman, 2000:39) It is an indicator of the efficiency of the enterprise to the point of exploiting economic resources in achieving the goals, so productivity is essentially the relationship between the cost of production and the cost of the factors used in the production process and this can be expressed in the following equation (Khader, 2008).

Productivity=final product as outputs for the production process/production elements used in the production process

To determine the measurement of this indicator more clearly, it can be divided into two methods

Faculty Productivity

It is defined as the mathematical relationship between the quantity or value of production and the quantity or value of the supplies involved in the production process, which can be expressed mathematically:

Total productivity=quantity or value of production/quantity or value of factors of production.

It is measured by dividing the total output or value added by all factors of production and is an indicator of the efficiency of the entire economic unit by comparing it to a certain time series that is evident through the negative or positive development of that unit.

Partial Productivity Partial Productivity

It refers to the relationship between the volume of production and the amount of each component of production involved in the production process according to the following mathematical formula:

Partial productivity=quantity or value of production/quantity or value of factors of production.

Third: Criterion Value-Added

The relationship between inputs and outputs can be studied from the point of view of value added, which means determining the ability of the economic project to create additional value for investment, this value is the value added to the value of the materials involved in the production process, in other words, the difference between the value of production (outputs) minus the value of the inputs of production (at man previous source).

Fourth: Criterion Economic Surplus

The criterion for economic surplus consists of taxes, profits, shares, insurance costs, rent, and disappearance of fixed assets and undid profits, and two types of economic surplus can be distinguished:

A. The total economic surplus: This reflects the project's earning capacity and takes the following- mathematical formula:

Total economic surplus=total value added - salaries and wages (10 Bowman, 1999),)

B. Net economic surplus: The net economic surplus is calculated by subtracting the extinctions from the total economic surplus, which is the source of self-financing for the economic unit and takes the following formula:

Net economic surplus=total economic surplus - extinctions as the equation can be written above as follows:

Net economic surplus =net added value - salaries and wages (Adam, 1998.32)

Fifth: Criterion Return on Invested Capital

This criterion is an important criteria in the financial evaluation process of projects because there is a close relationship between the scarcity of funds and the amount of profit as the more money available for investment increases relatively the more justified it is to raise the return on invested capital, which always reflects net funds (Qiuyan, 2001.14) and this criterion can be expressed in the following mathematical form:

ROI=(profit/sales) × (sales/invested capital)

RESULTS AND DISCUSSION

First: Production Energy Standard

The production capacity standard is an important criterion in the process of assessing the efficiency of performance of industrial and agricultural projects because the efficient exploitation of production capacities leads to a reduction in average fixed costs and through the available data on production capacity in the General Company for Dairy Products, the role of this standard can be clarified through the following indicators:

The Utilization Rate of Design Energy

When measured, this ratio shows the extent to which design energy is utilized and the relationship between actual production capacity and design, *i.e.,* the extent to which design energy is utilized and the relationship is:

Utilization ratio=(actual production capacity/ design production capacity) ×100

By noting the results of table 1, we see the stable design energy for 2010-2011 respectively at (21,301) tons and then fluctuating between a minimum of (13,986) tons in 2012 and a high of(33,525 tons) in 2015 and noting that energy Actual 2010(1679.657)tons and an increase of (7.88%),which is low and increased in 2011 to(13.51%) and then the utilization rate continued to rise to its maximum in 2012 by(32.84%) It then went down for 2013-2014-2015 by 22.89%. (%16.28 (10.42%) Respectively.

Operating Ratio

This ratio reflects the planning deviations in the use of available energies and the amount of utilization of the possibilities available in the economic unit within a certain period and gets this indicator or ratio and the following formula is fabricated.

Operating ratio=(planned production capacity/design production capacity) ×100

Table 1 on the operating ratio of the design and planned capacities of the General Dairy Company shows that the company-wide operating rate was 40.25%. In 2010, that percentage fell to 37.67 percent. In 2011, which is low, this reflects the incompatibility between planned and designed energies, and there is a decrease in the amount of utilization of the available potential in the company and then began to increase the operating rate to (60.09%) This is the highest employment rate reached by the public company during the study period, which was in 2012 and this percentage indicates that the efficiency of performance was good during that period after which the employment rate decreased in the last three years due to the economic and political and security conditions in the country.

Exploitation Rate

This ratio reflects the extent to which the available energy is away from the design energy and the seriousness of the operational management in calculating the available energy in light of the design energy and gets this indicator or ratio according to the following formula.

Exploitation ratio=(available production capacity/design production capacity) ×100

Noting the results of table 2, we find that the available energy was fluctuating between a minimum of 9,907 tons in 2012 and a high of 25,719 tons in 2015, while the rate of exploitation

was stable for 2010 and 2011 at 59.80 percent. In a row, this is a good percentage for the conditions that the Iraqi economy and security conditions in Abu Ghraib were once in, after which the rate of exploitation for 2012 increased by 70.83 percent. It continued to rise at an increasing pace for 2013, 2014 and 2015, reaching the highest rate in 2015 by 76.71%. This is a good proportion and demonstrates a harmony between available energy and design.

Implementation Ratio

This indicator or ratio reflects the extent to which the objectives of the previously drawn production plan are achieved and are important indicators in the study of economic performance efficiency and depends on a comparison between actual production capacity and planned production capacity to determine the overall implementation rate of the production plan and obtains this ratio according to the following formula:

Implementation ratio=(actual production capacity/planned production capacity) ×100

From the observation of the results of table 1, we find that the actual energy was fluctuating during the study period between a minimum of (1,679,657) in 2010 and a higher limit of (4,833,721) tons in 2013 and fluctuating implementation rates (19.58 percent). In 2010, implementation began to gradually rise in 2011 and 2012, reaching the highest implementation rate in 2013 by 74.94 percent. It was noted that it was generally low and the researcher attributed the reason for this to the security conditions witnessed in Abu Ghraib district, in addition to the company's failure to equip the raw materials needed for the production process, as well as the suspension of most milk collection centers of the General Dairy Company.

From the foregoing we can say that the public company has failed to exploit its production capacity for most of the production lines and this is manifested by the low utilization, operation, implementation and exploitation ratios, which means that there is a significant waste of capacity and the promise of efficient exploitation of resources and therefore the lack of conditions to achieve the planned production plan.

Table 1
PRODUCTION CAPACITY LEVELS FOR 2010-2015

Years	Actual energy (ton) (1)	Design energy (ton) (2)	Available energy (ton) (3)	Planned energy (ton) (4)
2010	1679.657	21301	12738	8575
2011	2879.895	21301	12738	8025
2012	4593.970	13986	9907	8405
2013	4833.721	21115	15439	6450
2014	3424.946	21025	15719	7553
2015	3494.577	33525	25719	11233
Low value	1679.657	13986	9907	6450
Highest value	4833.721	33525	25719	11233

Source: Columns (1, 2, 3, 4) Annual Reports for 2010-2015

Table 2
INDICATORS FOR THE PRODUCTION CAPACITY STANDARD AND EXPLOITATION RATE FOR 2010-2015

Years	Utilization rate (1/2)*100 (1)%	Operating ratio (4/2)*100 (2)%	Exploitation rate (3/2)*100 (3)%	Implementation ratio (1/4)*100 (4)%
2010	7.88	40.25	59.80	19.58
2011	13.51	37.67	59.80	35.88

2012	32.84	60.09	70.83	54.65
2013	22.89	30.54	73.11	74.94
2014	16.28	35.92	74.76	45.34
2015	10.42	33.50	76.71	31.10
minimum	7.88	30.54	59.08	19.58
Upper limit	32.84	60.09	74.94	76.71

Source: Columns (1.2.3.4) of the researcher's work based on table data no. (1)

Second: Productivity Standard

Total productivity=production value/cost of production

From the observation of the results of table 3 of the General Dairy Company data for 2010-2015, we find that the total productivity of the General Dairy Company was characterized by a fluctuation between a minimum of 1.3 dinars per dinar used in the production process in 2011 and a higher limit of (1.7) dinars per dinar used in the production process, which was in 2010. This fluctuations in total productivity is not due to the increase in the production efficiency of one worker as much as due to the inflation in prices from the above we can say that the productivity of the worker is closely related to the total number of employees where it was noted that with the decrease in the total number of employees in the company will increase the productivity of the work and vice versa and it is worth mentioning and from previous data it was noted that there is a large number of untapped workforce, which constitutes a great burden on the company because the production achieved does not meet the salaries of the workforce in the company, so the company resorted to reducing the workforce and dispensing with the number of large staff in recent years.

Table 3
DEVELOPMENT OF THE TOTAL PRODUCTIVITY OF THE GENERAL COMPANY FOR THE PERIOD 2010-2015

Items Years	Production value (1)	Cost of production (2)	Productivity of production elements JD (3)	Rate of evolution (4)
2010	2975330000	167439000	1.7	-
2011	4601139000	306406750	1.5	(11.7)
2012	7746772000	563077670	1.3	(13.3)
2013	9725892000	593125162	1.6	23.07
2014	6450822000	623172655	1.0	(37.5)
2015	706585000	502982685	1.4	40
minimum	706585000	167439000	1.3	(37.5)
Upper limit	9725892000	623172655	1.7	40

Source:

- Columns (1.2) of the work of the researcher based on the data of the general company planning department and relying on table (2)
- Columns(3.4) of the work and extraction of the researcher
- Parentheses indicating a decrease (negative)

Third: Value Added Criterion

Two types of value added can be distinguished:

A. Total value added: Total value added can be calculated according to the following mathematical formula:

Total value added=production value - value of production supplies

B. Net value added: This is an important economic standard in the evaluation of agricultural and industrial projects and can be obtained in accordance with the following mathematical formula

Net value added=total value added – extinctions

By noting the results of table 4, which shows the total and net added value of The Arab Dairy Company, we find that the plant achieved negative added value during thestudy period for 2010-2015, because the costs incurred by the factory are so large that production is not commensurate with national consumption. Achieving any economic value or almost very weak and the reason for the inadequacy of production and its decline by the Arab company as well as the dumping of the Iraqi market in imported dairy products did not give opportunities for the public company to develop its production and achieve part of the national deficit of dairy products as well as the annual development rate was negative as long as the added value is negative.

Table 4
GENERAL COMPANY NET VALUE ADDED FOR 2010-2015

Years	Total value added	Disappearing	Net value added	Percentage of evolution%
2010	(4963735)	57090	(5020825)	------
2011	(2884285)	33359	(2917644)	(41.8)
2012	(4281478)	89601	(4371079)	(49.8)
2013	(4090976)	126493	(4217469)	(3.5)
2014	(3850463)	106627	(3957090)	(6.17)
2015	(9264863)	78953	(9343816)	(136.1)

Source: From the work of the researcher based on the annual reports of the Arab Dairy Company

- Column (3.4) of the researcher's work
- The ratios confined in parentheses indicate a decrease (negative)

Fourth: The Standard of Economic Surplus

The economic surplus consists of:

A. Total economic surplus: calculated according to the following mathematical formula:

Total economic surplus=total value added - wages and salaries

B. Net economic surplus: calculated according to the following mathematical formula:

Net economic surplus=total economic surplus – extinctions

By noting the results of table 5 of the General Dairy Company, it is clear to us that the economic surplus during the study period was all negative values because the value added in the original is negative, so the results of all of them will be negative, as (-35130425) 1,000 dinars at a negative value, which is the lowest negative value during the duration of the study after which the negative value was reduced to the highest level in 2012, reaching(-30495615)1,000 dinars,

but for the rate of development, most of the years were negative except in 2012,the percentage was positive at(4.97%).

As for the net economic surplus, all its values were negative during the study period, which indicates that the company did not achieve any economic surplus during the study period, but the rate of development of the economic surplus ranged from positive to negative values, reaching (49%) in 2012 after which it fell to negative values for 2013 and 2014 respectively and then returned the ratio to rise by (136.12%) For 2015, it means nothing economically as long as the economic surplus as negative values and has achieved nothing for the national economy.

Table 5
TOTAL AND NET ECONOMIC SURPLUS OF THE GENERAL DAIRY COMPANY FOR 20110-2015

The year	Total value added (1)	The value of salaries and wages (2)	Total economic surplus (3)	Rate of evolution (4)	Extinctions (5)	Net economic surplus (6)	Percentage of evolution% (7)
2010	(4963735)	30166690	(35130425)	---	57090	(5020825)	
2011	(2884285)	30073432	(32957717)	(6.18)	33359	(2917644)	(41.8)
2012	(4281478)	30314322	(34595800)	4.97	89601	(4371079)	49.8
2013	(4090976)	28330361	(32421337)	(6.28)	126493	(4217469)	(3.51)
2014	(3850463)	26645152	(304956150	(5.93)	106627	(3957090)	(6.17)
2015	(9264863)	23643941	(32908804)	7.91	78953	(9343816)	136.12

Source: Columns (3.4.6.7) of the researcher's work

The ratios confined in parentheses indicate a decrease (negative). We noticed most of the values associated with added value are negative because they are originally negative and that's why the company suffers from convincing unemployment and the volume of production that is produced to meet the cost of salaries and the proof that the company in recent years has laid off a large number of employees and is faced with two options either to expand production lines further to increase productivity or to remain the status quo.

Fifth: A Return on **Invested Capital**

This indicator shows the extent to which a single monetary unit of the company's invested capital contributes to the creation of a certain amount of value added and this indicator can be calculated according to the following mathematical formula:

Capital productivity=production value/rs invested money

From the observation of the results of table 6,we find that the contribution of invested capital to the creation of a certain amount of added value reached (2.6) dinars in 2010, after which this indicator decreased by ten-year values throughout the study period, *i.e.,* the years following the year. All 2010 did not achieve the principle of economic theory, namely the return of the dinar spent on the production of the commodity in the same way as the return of the dinar in 2011 (0.4) dinars and a negative development rate of (84.6%) It then gradually increased for 2012 and 2013, respectively, by 0.7-0.9 dinars, respectively, and by positive annual development rates (75%) And (28.5%) In the last two years, the dinar's return has fallen by 0.6 dinars, respectively, and by a negative annual development rate.

Table 6 CAPITAL PRODUCTIVITY OF THE ARAB DAIRY COMPANY FOR 2010-2015				
Items Years	**Production value (1)**	**Value of invested capital (2)**	**Productivity of invested capital 1/2=(3)**	**Percentage of evolution% (4)**
2010	297533000	11399160000	2.6	---
2011	4601139000	11399160000	0.4	(84.6)
2012	7746772000	11399160000	0.7	75
2013	9725892000	11399160000	0.9	28.5
2014	6450822000	11399160000	0.6	(33.3)
2015	706585000	11399160000	0.06	(90)

Source: From the work of the researcher based on the annual reports of the Arab Dairy Company

- The ratios confined in parentheses indicate a decrease (negative)

Sixth: Degree of Technology used

This criterion reflects the degree of technology used in The Arab Food Products Company by showing the ratio of machinery and mechanical machinery used in the production process to the human workforce and by observing the results of table 7,it is clear to us that the ratio of this indicator was 4.7 percent. In 2010, which is very low, because the company was suffering from difficult economic and security conditions surrounding the company led to this deterioration, as well as the company was not contracted with the Italian company for the purpose of developing new production lines. In 2012, it increased by 113.62%. It continued to gradually rise for the last three years in a row during the study period to reach its maximum value in 2015 by 167.24 percent. This shows us that the Arab company's dependence on machines and machines is mainly high, and that the existing workforce is mostly a burden on the company in financial terms.

Table 7 TECHNOLOGY USED IN THE ARAB DAIRY PRODUCTS COMPANY FOR 2010-2015 (1,000 DINARS)			
Years	**Fixed assets**	**Total salaries and wages**	**Technology score%**
2010	142073617	30166690	4.70
2011	2453544195	30073432	81.58
2012	3444429513	30314322	113.62
2013	4129273472	28330361	145.75
2014	4081493147	26645152	153.17
2015	3954335113	23643941	167.24

Source: Calculated by the researcher based on the annual reports and final accounts of the company for the period 2010-2015

Seventh: Manufacturing Degree

This standard reflects the degree used by Arab Food Products Company in manufacturing the raw materials it used in production and by noting the results of table 8, we find that the percentage of the value of commodity supplies from the production value expressed by the degree of manufacturing in the Arab Food Products Company ranged from a minimum of(0.08%) to a minimum of 0.08%. In 2012,a higher limit of 0.96 percent. In 2010, this high percentage in 2010 indicates a very slight improvement in the degree of manufacturing and by tracking the rest of the table values we find that the degree of manufacturing in general in the company has been low throughout the study period and this reflects the inefficiency of the company.

Eighth: Unit Costs Produced

This standard shows the average unit costs per product, *i.e.*, the percentage of total costs of the value of production, and by observing the results of table 8, it is clear to us that the costs of the unit produced were fluctuating during the study period between a minimum of 0.10 percent. In 2011, the highest percentage reached during the study period was 4.10 in 2010, which indicates the failure of the Arab Food Products Company to achieve the principle of balance in the production process between inputs and outputs, and the costs of the unit produced for the rest of the years have decreased, indicating the company's incompetence in maximizing outputs and reducing production costs.

Table 8
DEGREE OF MANUFACTURING AND UNIT COSTS PRODUCED IN ARAB FOOD PRODUCTS COMPANY FOR 2010-2015 (1,000 DINARS)

Years	Total costs 1	Production value (2)	Unit costs produced% 1:2	Value of commodity supplies 3	Manufacturing grade% 3:2
2010	12228529	297533000	4.10	2864777	0.6
2011	4826888	4601139000	0.10	4456531	0.09
2012	7507017	7746772000	0.09	6942702	0.08
2013	1630763	9725892000	0.01	8037969	0.08
2014	6397696	6450822000	0.09	6012431	0.09
2015	6482500	706585000	0.91	6179691	0.87

Source: Prepared by the researcher based on annual reports

CONCLUSIONS

1. Actual energy fluctuated during the study period, reaching (1,679.65) tons in 2010 and an utilization rate (7.88 percent). This is a low percentage, and then continued to gradually rise to its maximum in 2012 with a rate of increase (32.84).
2. The operating rate fluctuated during the study period between a minimum of 30.54 in 2013 and a high of 60.0.9 in 2012, which is on average a fairly good percentage during the study period.
3. The total productivity of the General Food Products Company was characterized by a fluctuation between a minimum of 1.3 dinars in 2011 per dinar used in the production process and a higher limit of 1.7 dinars in 2010 per dinar used in the production process.
4. We found that the contribution of invested capital to the creation of a certain amount of value added was JD 2.6 in 2010, after which this indicator decreased by a decimal value throughout the study period.

RECOMMENDATIONS

1. The application of a modern system to document the technical and economic detailed information and data of the industrial sector, particularly the food industry, to enable researchers to carry out successful and accurate feasibility studies for the projects of the said sector after providing them with this required information and data and providing them with all facilities.
2. The general company of food products exploits the production capacity available optimally, which leads to increased production and productivity and thus meet the need of the internal market.
3. The need to take care of the process of assessing the efficiency of the economic and financial performance of dairy plants periodically and annually to ensure the achievement of objective objectives set by the management of the company to detect deviations and identify their causes and address them and avoid problems and obstacles and accumulation.
4. The general company for food products should rely on the system of incentives and rewards provided that the distribution of these rewards is fair and sound.
5. The company should cooperate with the Ministry of Industry and Minerals to provide the machinery and machinery needed to rehabilitate and operate the stalled production lines.

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