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IMPROVEMENT OF SCIENTIFIC METHODOLOGICAL APPROACHES OF COMPLEX PRODUCTION ACCOUNTING IN GRAIN PROCESSING FACTORIES

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Abstract

In the article, directions for improving the methodology of complex production accounting in grain processing enterprises have been developed. The purpose of the study is to develop a concept related to the theoretical, methodological rules and tools of complex production accounting in grain processing enterprises. The article analyzes retrospective indicators related to flour and feed products in grain processing enterprises, describes the technology of interaction of production factors in the production function. The overall relationship and degree of influence of factors such as expenses and the main production fund affecting the volume of flour and feed products is proved by the Cobba-Douglas function. In the study, the costs spent on the joint production of flour and fodder products and the average and high efficiency of the main production fund , the level of providing the necessary resources, a decision-making mechanism related to the evaluation of the effectiveness of the joint production of flour and fine feed products , a forecast of flour and fine feed products for the year 2030 of the joint production of flour and fine feed products at grain processing enterprises was developed.

Keywords: Grain Processing Enterprises, Complex Production Accounting, Flour and Feed Products, Cobba-Douglas Function, Decision-Making, Increasing Production Efficiency, Searching for Internal Reserves to Reduce Costs.

1. INTRODUCTION

In the conditions of the market economy, the country's economy faces the question of seeking internal reserves to increase production efficiency and reduce costs. In order to find a solution to this problem, it is necessary to implement effective methods of production management.

Enterprises operating on the basis of the principles of the market economy require to have information about the effectiveness of the decisions made, the impact on the cost of products and financial results. With the help of this information, managers of different levels can effectively monitor the internal control of business activities of enterprises.

According to international practical experience, the introduction of the theory and practice of management accounting into the activities of enterprises provides users with quick and useful information on the use of expenses and the reduction of product costs. The use of information by managers at different levels helps to ensure the economic stability of enterprises and to make quick management decisions.

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Production costs are the main source of development of any enterprise, they not only solve economic problems that arise in enterprises, but also provide an opportunity to ensure stable growth of enterprise activity and reform structural changes. Saving and effective use of available resources leads to saving materialized labor.

Studying the effect of consumption costs on product production is one of the urgent problems of grain processing enterprises. Today, in our country, certain activities are being carried out to ensure the safety of food and livestock products, to strengthen the legal basis of relations between producers and consumers, to attract necessary resources to processing enterprises, to introduce resource-efficient technologies, and to provide subjects with modern technologies. However, the non-existence of a medium and long-term strategy for flour and feed products in grain processing enterprises, determining the effect of expenses on increasing products**,** finding internal reserves to increase the efficiency of production and reduce costs, and increasing the level of competitiveness are a number of obstacles in our country is one of the remaining problems.

At the moment, the increasing demand for limited resources in our country and the high level of underdevelopment of the raw material base have a serious effect on the increase of food and livestock products. This is the increase of competitive food and livestock products in our country, food of limited resources and requires research on the impact on livestock production. In this case, the composition of limited resources directed to increase production efficiency qualitative improvement, analysis and forecasting processes of food and livestock products show that research is one of the priorities in the intensive development of the processing industry. However, the determination of priorities for the strategic development of grain processing enterprises in the regions of Uzbekistan is covered only in a few scientific works.

In order to ensure the economic growth of the country, it is important to study the influence of factors on the production of flour and fine feed products in grain processing enterprises, because the results of practice show that the influence of costs for any operating grain processing enterprises is high. This situation can be observed in the monographic studies carried out at grain processing enterprises. From this point of view, it is still relevant to conduct research on improving the mechanism of effective use of production-oriented costs in grain processing enterprises, finding optimal options for the speed of production of quality products.

2. LITERATURE ANALYSIS AND METHODOLOGY

Russian economists I.P. Kurochkina proposed the methodology of improving the set of theoretical and methodological aspects of accounting focused on production compoundware, developing methodological approaches of accounting, optimal management of production processes in industrial enterprises [6; p. 27 - 41], P.V. Lapshin studied the theoretical and methodological issues of production accounting and developed suggestions and recommendations for their implementation in the processing industry, as well as improved the management methodology of production processes [7; p. 67 - 83]. D. Yu. Ojiganov improved the role and content of cost accounting and analytical data in the production accounting system,

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optimization of costs, methodological bases of calculating industrial products, substantiated proposals and recommendations for the introduction of accounting achievements, and also proposed an analytical method of production costs in the management system [8; p. 132 - 143]. Sandrikova T.S. and improved the methodological and organizational foundations of management accounting, proposed rules for adapting market relations and internal accounting to international standards in the production of agricultural products [9, p. 53 - 68]. However, improving the methodology of complex production accounting in grain processing enterprises, the costs spent on the joint production of flour and coarse feed products , and the average and high efficiency of the main production fund, the level of providing the necessary resources, the decision-making mechanism related to the evaluation of the efficiency of joint production of products, the forecast of products for the year 2030 of the joint production of flour and coarse feed products, and the optimal options for the rate of production of quality products are not proposed.

The general costs of grain processing enterprises operating in Uzbekistan directly affect their activity. In the future, it is important to determine the effectiveness of the decisions made on the search for internal reserves in increasing the efficiency of production and reducing costs, their impact on reducing the cost of products and financial results, and making effective decisions in this regard. Ultimately, it leads to an increase in the economic activity of the existing grain processing enterprises.

In our opinion, among the factors affecting the growth of flour and feed products in grain processing enterprises**,** indicators of general expenses and basic production funds are one of the important indicators. Today, the rate of production of any products is closely related to the total costs and indicators of the main production funds. Therefore, in order to estimate the growth rate of production of products of grain processing enterprises, we used the Cobba-Douglas production function method. With the help of this method, it provides a convenient opportunity to evaluate the scientific forecast for the future period of the production of products of grain processing enterprises. With the help of this method, the relationship between the volume of production of products and the factors influencing it is studied and the efficiency of production is determined.

The Cobba–Douglas Production Function Has The Following Form:

$$Y = a_0 K^{a_1} L^{a_2} \qquad (1)$$

where Y- product production volume; K- general expenses ; L - basic production fund (BPF).

When constructing the Kobba-Douglas production function a_0, a_1, a_2 the parameters are transformed into a linear equation through regression analysis using the least squares method. To do this, first, based on the properties of the logarithmization of this function, we present the following multifactor linear regression:

$$Ln(Y) = Ln(a_0) + a_1 Ln(K) + a_2 Ln(L) \qquad \text{ёки}$$

$$Y' = a_0 + a_1 K' + a_2 L' \qquad (2)$$

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3. DISCUSSION AND RESULTS

In our study, using the Cobba-Douglas production function method In the period of 2011 – 2023 "Dostlik grain products" joint-stock company, we use the dynamics of changes in the factors related to them to estimate the volume of production of flour and compound feed products (Table 1).

Data in table 1 Based on this, the factors selected to determine the relationship between the total costs and the factors of the main production fund, which initially affect the volume of production of flour products, were expressed in the form of quantities of the same size (logarithm), i.e.

$$\mathrm{Ln}(Y) = 0{,}3652 + 1{,}1309Ln(K) - 0{,}0594Ln(L) \quad \text{ёки}$$

$$Y' = 0{,}3652 + 1{,}1309K' - 0{,}0594L' \quad (3)$$

Now the linear regression equation of the form (3.1.3) is transformed into the Cobba-Douglas production function:

$$Y = 0{,}3652\, K^{1{,}1309}\, \mathrm{L}^{-0{,}0594} \quad (4)$$

According to the equation developed in our research, under the condition that other factors remain unchanged, an increase of one unit of the total costs affecting the change in the volume of flour products leads to an increase of the production volume of flour products at the enterprise by 1,1309 units, and an increase of the main production funds by one unit increases the volume of flour products production by 0,0594 was found to cause an increase in units.

Table 1: The dynamics of changes in the factors affecting the volume of production of flour products *

Year	Volume of the flour product, (Y)		General expenses, (K)		Basic production fund, (L)	
	Thousand soums	*Ln(Y)*	Thousand soums	*Ln(x_1)*	Thousand soums	*Ln(x_2)*
2011	57909487	17,874	44834389	17,618	45920291	17,642
2012	56997084	17,859	44127993	17,603	45196786	17,627
2013	59495393	17,901	47415988	17,674	45920291	17,642
2014	60304560	17,915	46649153	17,658	43992023	17,600
2015	59824732	17,907	46258379	17,650	43401737	17,586
2016	61956058	17,942	48926670	17,706	43749844	17,594
2017	65451199	17,997	50566083	17,739	42244822	17,559
2018	64072091	17,976	47474416	17,676	39988919	17,504
2019	67243643	18,024	51567196	17,758	40849653	17,525
2020	65394783	17,996	48413436	17,695	39722976	17,497
2021	69085175	18,051	53284223	17,791	40023417	17,505
2022	70012188	18,064	51775294	17,762	45185203	17,626
2023	70921646	18,077	52447855	17,775	47402173	17,674

*Financial reports and other accounting data of "Dostlik grain products" joint stock company for the years 2011-2023 were used.

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The production volume of flour products and the exogenous factors affecting it in "Dostlik grain products" joint-stock company, it was found that the correlation coefficient R^2 = 0,9474 and the normalized correlation coefficient R^2 = 0,8770, respectively.

This quantity showed a high correlation between the factors affecting the outcome function, with a very low standard error of σ = 0,14.

The influencing factors in the analytical and forecast calculations made as a result of the analysis, the true and reliable calculation of the values achieved in the future, gives an opportunity to determine the forecasting dynamics of the production volume of flour products in the "Dostlik grain products" joint-stock company.

Adequacy of the Cobba-Douglas production function It was determined using Fisher's test and evaluated using the following formula:

$$F_{calculation} = \frac{\sum(Y_{i,calculation} - Y_{average\ calculation})^2}{m} \frac{n-m-1}{\sum(Y_i - Y_{i,calculation})^2} =$$

$$= \frac{236499400227998}{2} * \frac{13-2-1}{28530380057802} = 41{,}44694178.$$

$$F_{table} = F.\text{ОБР}(\alpha; m; n-m-1) = 7{,}559432158.$$

here α – reliability probability (α = 0.99); m– the number of factors affecting the function (m = 2); number of observations (n = 12).

Research show that the conditions of Fisher's criterion are fulfilled:

$$F_{calculation} > F_{table} = F_{41,44694178} > F_{7,559432158}.$$

At the next stage of the research, we will use the following formulas to determine the average and high efficiency of the total costs and the main production fund at the "Dostlik grain products" joint-stock company, as well as the level of providing the enterprise with limited resources:

1. Of the production of flour products and the average and high-level efficiency of the main production fund are determined using the following formulas:

$$\mu_K = \frac{Y}{K} = \frac{a_0 K^{a_1} L^{a_2}}{K} = a_0 K^{a_1-1} L^{a_2},$$

$$\mu_L = \frac{Y}{L} = \frac{a_0 K^{a_1} L^{a_2}}{L} = a_0 K^{a_1} L^{a_2-1} \qquad (5)$$

$$V_K = \frac{\delta Y}{\delta K} = a_0 a_1 K^{a_1-1} L^{a_2},$$

$$V_L = \frac{\delta Y}{\delta L} = a_0 a_2 K^{a_1} L^{a_2-1}.$$

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2. The degree of supply of limited resources in the production of flour products is calculated using the following formula:

$$\eta_{KL} = \frac{V_L}{V_K} = \frac{\delta Y}{\delta L}\frac{\delta Y}{\delta K} = \frac{a_0 a_2 K^{a_1} L^{a_2-1}}{a_0 a_1 K^{a_1-1} L^{a_2}} = \frac{a_2 K}{a_1 L} \qquad (6)$$

In table 2, we presented information on the correlation between the total costs for the production of flour products and the average and high efficiency of the main production fund, the level of providing the enterprise with limited resources (PRL) in the "Dostlik grain products" joint-stock company.

Table 2: Average and high efficiency of general costs and main production fund, provision of resources dynamics of change of level

Year	General expenses, thousand soums	BPF, thousand soums	Expenses average effective league (μ_K)	BPF average effective league (μ_L)	Expenses maximum effective league (V_K)	BPF maximum effective league (V_L)	PRL (η_{KL})
2011	44834389	45920291	1,2880	1,2575	1,4567	-0,0746	-0,051
2012	44127993	45196786	1,2866	1,2562	1,4551	-0,0745	-0,051
2013	47415988	45920291	1,2975	1,3398	1,4675	-0,0795	-0,054
2014	46649153	43992023	1,2981	1,3765	1,4681	-0,0817	-0,056
2015	46258379	43401737	1,2977	1,3831	1,4676	-0,0821	-0,056
2016	48926670	43749844	1,3066	1,4612	1,4778	-0,0867	-0,059
2017	50566083	42244822	1,3150	1,5740	1,4872	-0,0934	-0,063
2018	47474416	39988919	1,3084	1,5534	1,4798	-0,0922	-0,062
2019	51567196	40849653	1,3210	1,6676	1,4940	-0,0990	-0,066
2020	48413436	39722976	1,3123	1,5994	1,4842	-0,0949	-0,064
2021	53284223	40023417	1,3283	1,7684	1,5023	-0,1050	-0,070
2022	51775294	45185203	1,3138	1,5054	1,4859	-0,0894	-0,060
2023	52447855	47402173	1,3123	1,4520	1,4842	-0,0862	-0,058

According to the data in table 2, it was stated that the average and high efficiency of the main production fund with total costs in the production of flour products in the "Dostlik grain products" joint-stock company is at the level of growth, and the level of providing limited resources is at the level of decrease.

Now in "Dostlik grain products" joint-stock company We study the mechanism of evaluating the volume of **production of compound feed products using** the Cobba-Douglas production function method.

The information presented in this table "Dostlik grain products" joint-stock company, the dynamics of indicators related to the production of fodder products are presented by years. Based on them, in order to determine the trend of the relationship between the total costs affecting the volume of production of the fodder product and the indicators of the main production funds, the selected factors were expressed in the form of quantities of the same size (logarithm), i.e.

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$$Ln(Y) = 0{,}64444 + 1{,}01295Ln(K) + 0{,}01529Ln(L) \quad \text{ёки}$$

$$Y' = 0{,}64444 + 1{,}01295K' + 0{,}01529L' \quad (7)$$

Now the linear regression equation of the form (3) is expressed as the Cobba-Douglas production function :

$$Y = 0{,}64444\ K^{1{,}01295}\ L^{0{,}01529} \quad (8)$$

Table 3: Factors affecting the dynamics of changes in the volume of production of dry fodder **

Year	Omukhta feed product size (Y)		General costs (K)		Basic production fund, (L)	
	thousand sums	Ln(Y)	thousand sums	Ln(x_1)	thousand soums	Ln(x_2)
2011	18291291	16,722	17467537	16,676	45920291	17,642
2012	18003099	16,706	17192323	16,660	45196786	17,627
2013	18792215	16,749	17945901	16,703	45920291	17,642
2014	19047798	16,762	18189974	16,716	43992023	17,600
2015	18896240	16,754	18045241	16,708	43401737	17,586
2016	19569440	16,789	18688124	16,743	43749844	17,594
2017	206 73416	16,844	19742382	16,798	42244822	17,559
2018	20237811	16,823	19326394	16,777	39988919	17,504
2019	21239577	16,871	20283046	16,825	40849653	17,525
2020	20655596	16,843	19725364	16,797	39722976	17,497
2021	20154762	16,819	19247086	16,773	40023417	17,505
2022	23802465	16,985	22730513	16,939	45185203	17,626
2023	24170342	17,001	22912824	16,947	47402173	17,674

** 2011-2023 years in vom Financial statements and other accounting data of "Dostlik grain products" joint stock company were used .

According to the equation developed in our research, under the condition that other factors remain unchanged, an increase of one unit of total costs affecting the volume of fodder products in the enterprise leads to an increase of the volume of fodder products by 1,01295 units, an increase of the main production funds by one unit is 0,01529 of the volume of fodder products. it was found to increase to unity.

The volume of production of animal feed products and the exogenous factors affecting it at "Dostlik grain products" joint-stock company, it was found that the correlation coefficient R^2 = 0,9994 and the normalized correlation coefficient R^2 = 0,9986, respectively.

This quantity indicated that there is a high degree of correlation between the resulting function and its influencing factors, with a very low standard error of σ = 0,11.

The influencing factors in the analytical and forecast calculations made as a result of the analysis, the true and reliable calculation of the values achieved in the future, gives an opportunity to determine the dynamics of forecasting the volume of production of compound feed products in the "Dostlik grain products" joint-stock company.

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Developed Cobba–Douglas production function It was determined using Fisher's test and evaluated using the following formula:

$$F_{calculation} = \frac{\sum(Y_{i,calculation} - Y_{average\ calculation})^2}{m} \frac{n-m-1}{\sum(Y_i - Y_{i,calculation})^2} =$$

$$= \frac{45766688646815}{2} * \frac{13-2-1}{66459054243} = 3443{,}224491.$$

$F_{table} = F.\text{ОБР}(\alpha; m; n-m-1) = 7{,}559432158.$

here α– reliability probability (α = 0.99); m– the number of factors affecting the function (m = 2); number of observations (n = 12).

Research show that the conditions of Fisher's criterion are fulfilled:

$$F_{calculation} > F_{table} = F_{3443,224491} > F_{7,559432158}.$$

Table 4 formulas (5) and (6) in the table, calculating the data on the correlation between the total costs and the average and high efficiency of the main production fund in the production of fodder products in the "Dostlik grain products" joint-stock company, and the level of providing resources to the enterprise we went out According to the data in the table, "Dostlik grain products" joint-stock company represents the average and high level of efficiency growth of total costs, main production fund and provision of resources in the production of compound feed products.

Managers at different levels monitor the operations of grain processing enterprises based on management accounting information. They monitor the ongoing processes in grain processing plants in real time, and will need to take timely measures to eliminate defects that lead to increased costs and decreased profitability.

For this, management accounting should provide information to managers at different levels of administrative management, focus on solving problems of production management based on the level of responsibility and rights of managers and specialists at different levels.

Processing enterprises operating on the basis of the principles of market economy should have information about the effectiveness of the decisions made, their impact on the cost of products and financial results, because by using the information, grain processing enterprises can effectively organize internal control of economic activities, ensure the economic stability of the enterprise, and this can make quick management decisions [1; 2; 3, p. 1316 - 1330].

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Table 4: Average and high efficiency of general expenses and main production fund, provision of resources dynamics of change of level

Year	General expenses, thousand soums	BPF, thousand soums	Expenses average effective league (μ_K)	BPF average effective league (μ_L)	Expenses maximum effective league (V_K)	BPF maximum effective league (V_L)	PRL (η_{KL})
2011	17467537	45920291	1.0476	0.3985	1.0782	0.0137	0.0127
2012	17192323	45196786	1.0466	0.3981	1.0771	0.0137	0.0127
2013	17945901	45920291	1.0485	0.4097	1.0790	0.0141	0.0131
2014	18189974	43992023	1.0473	0.4330	1.0779	0.0149	0.0138
2015	18045241	43401737	1.0466	0.4351	1.0771	0.0150	0.0139
2016	18688124	43749844	1.0479	0.4476	1.0785	0.0154	0.0143
2017	19742382	42244822	1.0484	0.4899	1.0789	0.0169	0.0156
2018	19326394	39988919	1.0457	0.5054	1.0762	0.0174	0.0162
2019	20283046	40849653	1.0480	0.5203	1.0785	0.0179	0.0166
2020	19725364	39722976	1.0461	0.5195	1.0766	0.0179	0.0166
2021	19247086	40023417	1.0456	0.5028	1.0761	0.0173	0.0161
2022	22730513	45185203	1.0551	0.5308	1.0859	0.0183	0.0168
2023	22912824	47402173	1.0571	0.5110	1.0879	0.0176	0.0162

To achieve this goal, we developed an extended scheme for evaluating the efficiency of production of flour and fine feed products at grain processing enterprises with the help of compoundware, based on the rule of systematic information and logical communication of the problem (Fig. 1).

We created algorithms and models for finding solutions to the problem of increasing production efficiency in grain processing enterprises. By implementing them, we formed the solution parameters of the problem. Some of these parameters are used as parameters for finding an optimal solution of predictive and analytical problems at the next stages of calculation [4; 5; p. 84 – 93; 76 - 87].

After all indicators related to increasing production efficiency in oil processing enterprises have been balanced, managers of different levels compare the results of decisions made on alternative options. If the result of any of the generated alternative scenario options is not satisfactory, then the managers of different levels refer to the database again and again, and the algorithms and models are re-released using the new massive data in quantitative form.

The procedure will continue until positive results of the question of increasing production efficiency at gas processing enterprises are found using scenario options. The database envisages the possibility of using information taking into account the economic conditions of grain processing enterprises.

With the help of the Kobba-Douglas production function, we developed forecast indicators of the volume of flour and feed products and the factors affecting them and the net profit obtained from them based on the retrospective indicators of the "Dostlik grain products" joint-stock company "Dostlik grain products" in relation to time with the resulting function and factors (Table 5).

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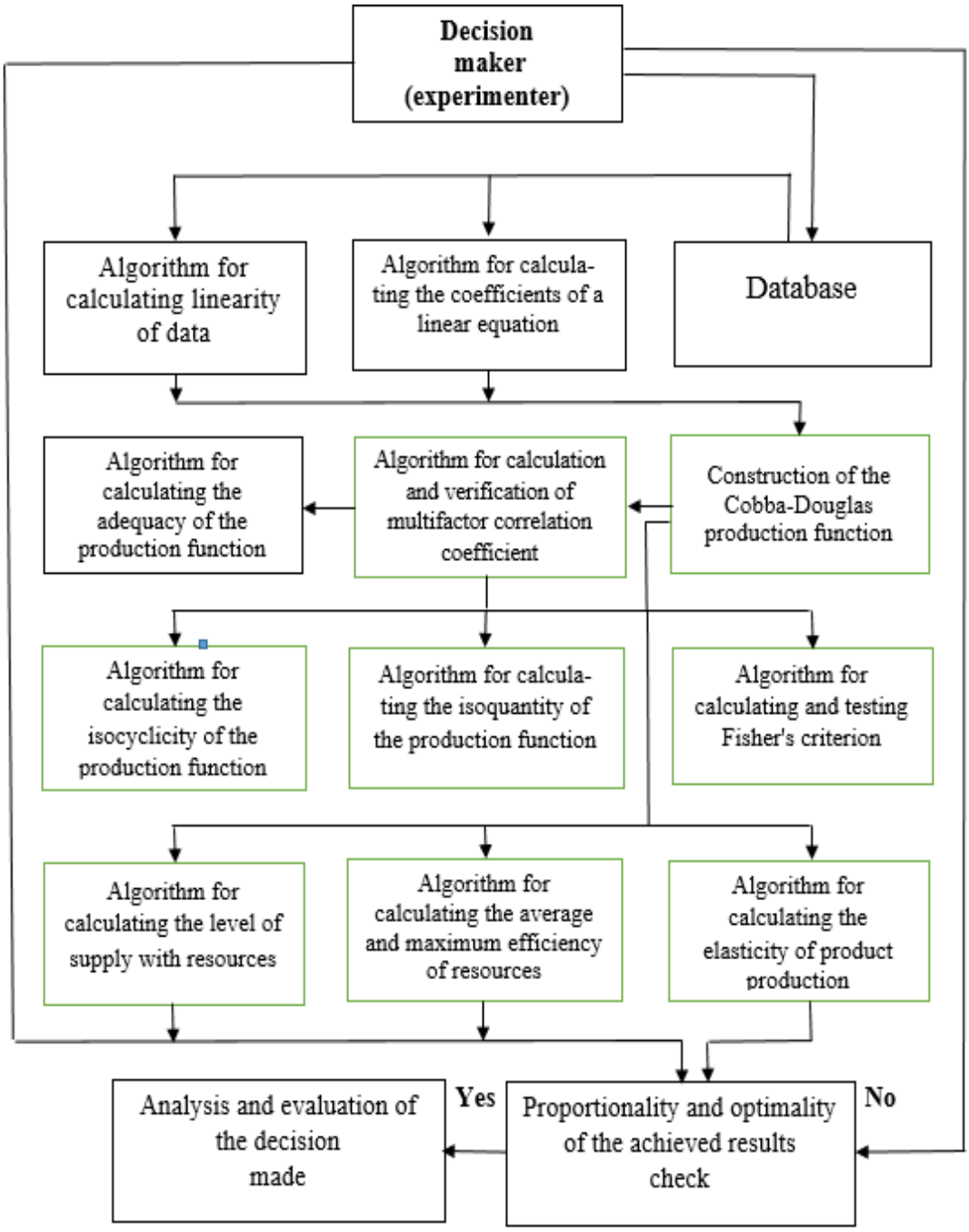

Figure 1: The mechanism for evaluating the efficiency of product production

According to the forecasting data in table 5, in 2024-2030, flour products of "Dostlik grain products" joint-stock company can increase from 72335430 thousand soums to 80783934 thousand soums, and the production of compound feed products can increase from 23489506 thousand soums to 27335812 thousand soums.

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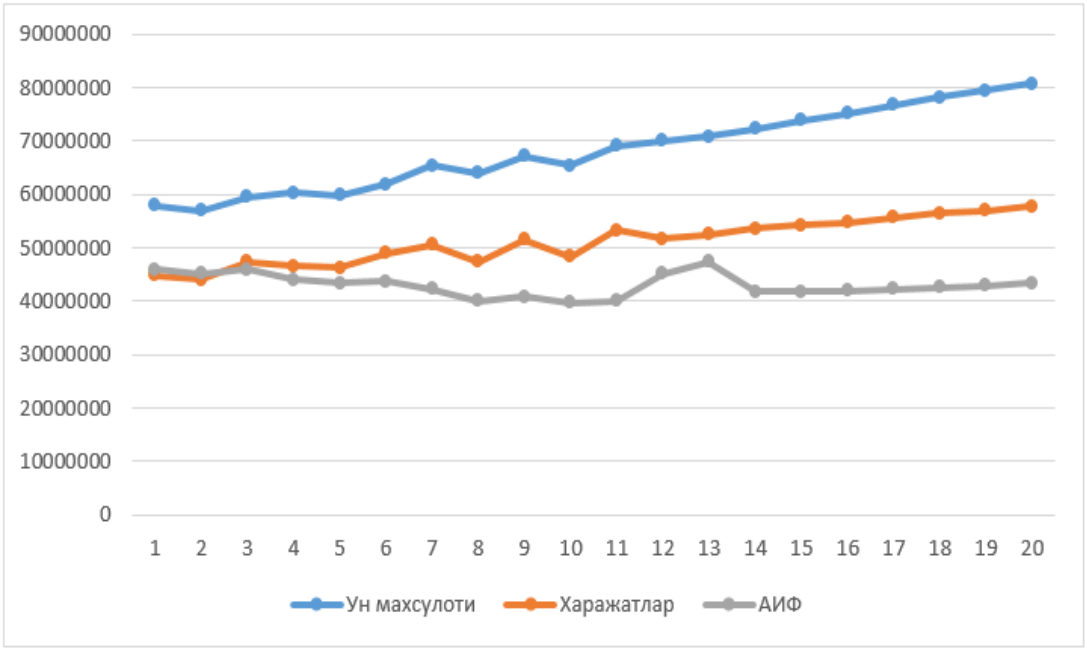
Table 5: "Dostlik grain products" JSC forecast indicators for flour and dry fodder products

Year	Flour products, one thousand soums				Compound feed product, thousand soums			
	Flour product size	General costs	BPF	Net profit	Compound Product volume	General costs	BPF	Net profit
2024	72335430	53588955	41845342	454700	24170314	22317661	41845342	925241
2025	73922326	54337922	41886771	464675	24351702	22911030	41886771	932184
2026	75172372	54787276	41962826	472533	24900304	23416807	41962826	951575
2027	76704585	55703497	42314748	482164	25615827	24027848	42314748	978685
2028	78253222	56432079	42575265	491899	26364837	24661973	42575265	1007054
2029	79463716	56916807	42871060	499508	27025721	25206070	42871060	1032041
2030	80783934	57737906	43359533	507807	27745853	25799086	43359533	1059285

However, since the total costs of the enterprise for the production of this amount of flour products are from 53588955 thousand to 57737906 thousand soums, and the total costs for the production of flour products are from 22317661 thousand to 25799086 thousand soums, there is a need and need for funds.



Picture 2: Flour production forecast

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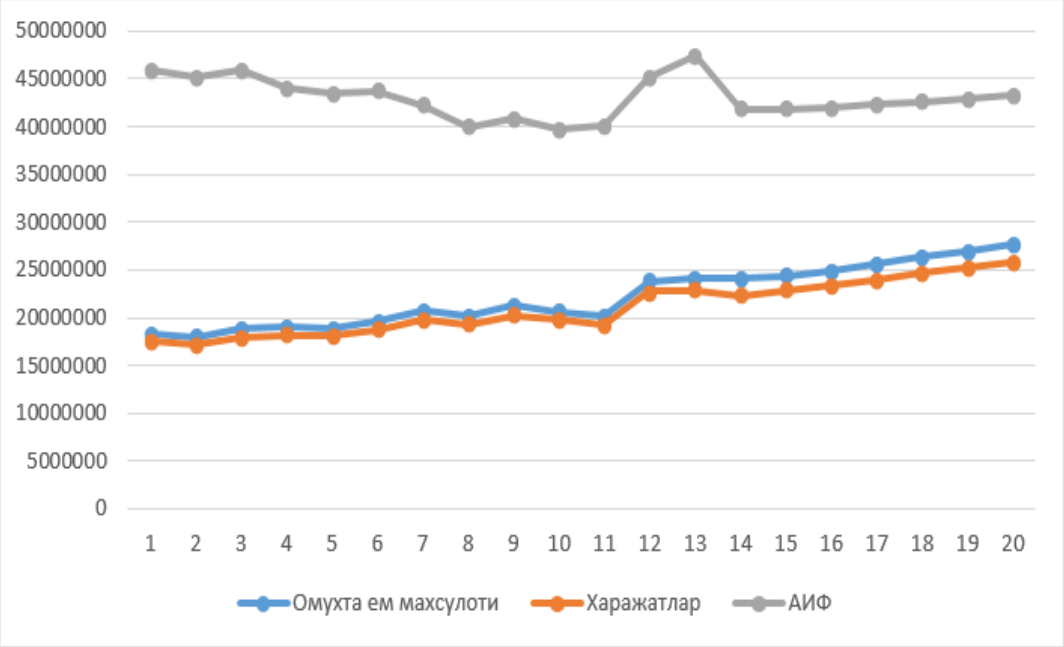
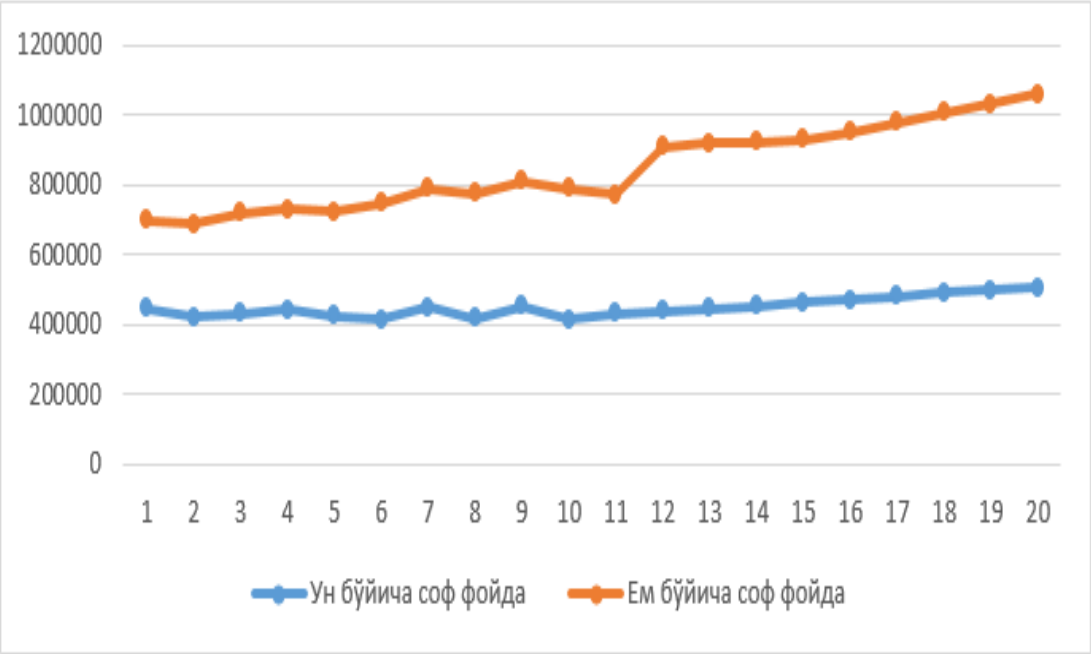


Picture 3: Forecast of production of dry feed products



Picture 4: Forecast of net profit from flour and compound feed products

table and pictures, in 2011 - 2023, the increase in the production volume of flour and coarse feed products in "Dostlik grain products" joint-stock company is determined by the influence

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of the following factors:

1. The production volume of flour products at the enterprise has increased by 22,47 percent, and the volume of fodder production has increased by 32,14 percent. The general expenses and the factors of the main production fund had a positive effect on the increasing trend of food and feed products. This situation creates a positive trend in increasing production efficiency in the enterprise.
2. The increase of the general cost factor to 16,98% and the factor of the main production fund to 3,23% to the trend of production of flour and fine feed products at the enterprise leads to an increase in the volume of these products and an increase in production efficiency.
3. In the production volume of flour products by 22,47% and the production volume of fine feed by 32,14% at the enterprise led to an increase in the net profit from flour products by 22,46% and the net profit from fine feed by 31,18%. This situation creates a positive trend in increasing the economic efficiency of production in the enterprise.

Therefore, it is possible to increase production efficiency and reduce costs in "Dostlik grain products" joint-stock company by searching for internal reserves of production, rational use of internal potential, increasing the volume of production of high-quality flour and compound feed products, and reducing total costs.

5. CONCLUSION

The article analyzes retrospective indicators related to the production of flour and feed products at processing enterprises, describes the technology of interaction of production factors in the production function. The overall relationship and degree of influence of factors such as expenses and the main production fund affecting the volume of production of flour and fodder products is proved by the Cobba-Douglas function. In the study, the costs spent on the joint production of flour and fine feed products and the average and high efficiency of the main production fund, the level of provision of necessary resources, the decision-making mechanism related to the evaluation of the efficiency of the joint production of flour and fine feed products, flour and fine feed in the enterprise The forecast parameters for the joint production of products for the year 2030 related to flour and dry feed products have been developed.

So, the production volume of flour products increased by 22,47% and the volume of fodder products increased by 32,14%, while the total expenses and the factors of the main production fund have a positive effect on the increasing trend of flour and fodder products . creating a positive trend in increasing efficiency. The increase of the general cost factor to 16,98%, and the factor of the main production fund to 3,23% to the trend of production of flour and fine feed products at the enterprise leads to an increase in the volume of these products and an increase in production efficiency. In the production volume of flour products by 22,47% and the production volume of fine feed by 32,14% in the enterprise leads to an increase in the net profit from flour products by 22,46% and by 31,18% in the net profit from fine feed. This situation creates a positive trend in increasing the economic efficiency of production in the enterprise.

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