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Ways to Reduce the Cost Budget of Feed Financial Management in Dairy Production

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Abstract: The dairy industry is an industry related to national economy and people's livelihood, and is an important part of China's agricultural development. Milk has become an indispensable necessity for people's lives, so the healthy development of Chinese dairy cow manufacturers is very important. In the daily operation of dairy cow manufacturers, feed cost control and financial management are the focus of the company's work. The purpose of this article is to solve some problems in the method of reducing the budgetary cost of feed financial management for dairy producers. This article discusses the methods of controlling the cost of dairy feed and related influencing factors, from the design of dairy feed formula, the use of alternative raw materials, and the reduction of waste. Conduct research on ways to reduce the financial management and cost budget of dairy producers. The research results show that the feed cost in dairy production enterprises accounts for 60.8% of the total operating costs of the enterprise. Designing a balanced and reasonable milk feed formula can save 18% of the feed cost. Feeding cows using alternative raw materials can save 15% of the feed cost, but Dairy cow milk production will be reduced by 6.3% accordingly. The reduction of dairy cow feed cost can maximize the profit of dairy cow production enterprises and is an effective way to reduce the cost budget of enterprises.

1. Introduction

In recent years, China's modern dairy industry has achieved new rapid development. From 1984 to 2010, China's dairy production headcount continued to grow at a high speed, and the average annual output growth rate was 18.63% annually. By the end of 2002, dairy production in China. The number is 9.873 million heads a year. From 1985 to 2013, the annual output of China's milk in

China has always maintained a rapid growth rate with the average annual number of dairy cows in China. The growth rate is 16.02% annually. Tons increased rapidly to 15.255 million tons in 2013. However, the development of the dairy industry should not only be directly reflected in the average number of locally raised dairy cows, but should be directly displayed in the average milk production per cow and the reduction of production costs. In short, it is directly reflected in the continuous increase of local dairy cow production and operation profits or corporate profits. Many market experiences and historical facts prove that the development of China's animal husbandry industry without room for profit growth is difficult to sustain and develop healthily.

Feed has a very important effect on the health status of the entire cow, the mechanical performance of the production, the nutritional quality of milk, and so on. Feed operation cost burden is the main operation cost burden item of dairy cow feed production enterprises in China, which may account for about 60% to 70% of the total cost of enterprises [1]. In recent years, due to the large increase in China's imported industrial grain and the limitations of China's arable land, China's dairy feed raw material market has become increasingly tight and prices have continued to rise sharply. Therefore, it is self-evident that the control of feed cost is important for improving the economic benefits of dairy farming industry, and it has also become the focus of the dairy farming and feed industry [2]. Researchers and producers have made tremendous efforts to explore various feasible ways to effectively reduce the cost budget of dairy farming feed [3].

In this paper, in order to study the effective way to reduce the cost budget of feed financial management in dairy production. Among them, Ren ê gave a detailed introduction to the distribution of dairy cow production enterprises in China, analyzed some problems in the daily operations of dairy cow production enterprises in China, and proposed solutions [4]. Lyons puts forward in his article that cow production enterprises reduce the operating cost budget and make them one of the core figures of the company. It is related to whether the cow production enterprises can develop steadily for a long time, which is of great significance for improving the economic profit of the cow production enterprises [5]. Garc á elaborated several methods for reducing the financial management cost budget of dairy farming feed, and put forward theoretical basis, which has important guiding significance [6]. Almeida pointed out that the quality and safety of animal products such as cows are closely related to the quality of the feeds they eat. Improving the quality of cows feeds and improving the quality of milk produced by cows [7] Shahinfar emphasized that reducing the feed cost budget of dairy cattle production enterprises can maximize the profits of the enterprises, bring economic benefits and also bring brand value to the enterprises, and should become the focus of dairy cattle production enterprises [8].

In the research on the budgetary approach to reducing the cost of financial management of feed production in dairy cows, this paper summarizes and analyzes the research experience and results of a large number of predecessors. In addition, this paper has made some innovations in the research content and research methods. The specific innovations are as follows: first, this article is the first to select the relationship between the financial management behavior of dairy farmers in Jiangsu and the operating income of the enterprise as the research object, to optimize the financial management behavior of dairy farming enterprises and improve the income of dairy enterprises as the foothold, using a combination of behavioral science, economics and financial management. The method of investigating and researching the financial management and cost budget of dairy farming enterprises, with a view to optimizing the financial management cost budget to push milk to increase the income of the production enterprises. Second, for the first time, this article links the financial management cost budget of dairy production enterprises to the cost of dairy feed. It uses the concept of financial management of dairy production enterprises to define the importance of dairy feed costs, and systematically studies the cost of feed through the content of corporate financial management. content. Third, this article is the first to use the statistical software SPBS to

establish a multi-linear virtual model to analyze the relationship between the feed financial management cost budget of Jiangsu dairy cow production enterprises and the enterprise income.

2. Cost Definition Connotation and Problems with Cost Control

2.1. Definition and Connotation of Dairy Farming Cost

Cost is the monetary expression of resources and time consumed by an enterprise in order to obtain a product or service during the production and operation process. The cost of dairy farming refers to the total amount of manpower, capital, and equipment invested in the process of dairy farming to obtain raw milk or to ensure the continuous development of the dairy farm. Currency performance that consumes various resources. The cost of dairy farming should naturally include the total expenditure of materials and labor costs invested in the breeding of dairy cows. In the actual accounting process, when calculating the average cost, if a single cow is determined as the accounting object, it is easy for the enterprise to fall into the misunderstanding of the transition to pursue the milk production of single cows. As an object of accounting, the dairy farm or the cost accounting will focus more on the cost of fresh milk. The main product of the dairy farm is raw milk, so the calculation is more conducive to the dairy farm to calculate the production cost reasonably and accurately [9].

From the perspective of the composition of dairy farming costs, the costs incurred in the whole process of dairy farming production mainly include the input of feed costs, fixed asset inputs, labor costs and other cost expenses. Among them, fixed asset investment mainly includes the purchase cost of dairy farming, purchase depreciation of plants, machinery and equipment, renovation and reconstruction, expansion of new construction, such as cowshed cattle barn, fence, cattle farm, milking hall, refrigeration, feed shed and silo. The amount of capital invested in the production equipment of the dairy industry and the size of the scale can play a decisive role in the scale of the dairy farm and the degree of modernization of information. This dairy equipment mainly includes milking machines, electronic detectors, and other related inputs mainly include water and electricity costs, fuel costs, epidemic prevention, veterinary medicine costs, equipment maintenance costs, breeding and improvement costs [10].

In dairy farming, the input of feed occupies more than half of the dairy farming cost. On the one hand, the proper mix and selection of feed can affect the quality and quantity of milk production, and on the other hand, it plays an important role in controlling the cost of dairy farming. Among the operating costs of dairy producers, cow feed plus labor services account for about 75% of the total cost, which is the most important cost component. Feed cost is the most important factor affecting the total cost of breeding. Because the application of intelligent farming in dairy farms will mainly affect the cost of feed, labor costs and depreciation of fixed assets in dairy farms, and they are the largest component of the total cost of dairy farming. Therefore, in addition to considering the impact of intelligent farming on the cost of kilogram milk, this article will also focus on analyzing the impact of intelligent farming on feed cost, labor cost and fixed asset depreciation in the breeding cost.

2.2. Problems in Feed Cost Control of Dairy Production Enterprises

Among the cost of dairy farming, feed cost is a direct cost and the largest part of the overall production cost. Whether the waste of feed is serious and whether the purchase price is reasonable can directly affect the overall cost of breeding, which is an important factor in the cost structure. Under normal circumstances, for general large-scale dairy producers, feed costs will account for 60% to 70% of the total cost. The related survey results show that most of the following two phenomena

exist in dairy cattle production management and use [11].

First of all, the feeding waste of dairy cow production enterprises is very serious. The waste of feed in the dairy farming industry is not uncommon. The phenomenon of feed waste is generally attributed to two types: one is explicit waste, that is, the feed used to feed the cows is not completely eaten by the cows; the other is hidden waste. That is to say, although the feed is eaten by the cows, it has not achieved the desired effect, and it has not brought the nutrients needed for the growth and development of the cows, that is, it has failed to effectively convert the cost of the feed into the value of the product. During the on-site inspection of dairy production enterprises, it was found that during the feeding process, the breeders will add more to the normal feed demand to ensure that the cows get sufficient nutrition and avoid the cows from being fed because of feeding less food. Thus, affecting growth and development [12]. Over time, the breeder has become a feeding habit that would rather waste and put more feed. Once the uneaten feed remains, it will not be reused, but can only be discarded. It can be seen that during the breeding process of dairy cows, the waste of feed due to lack of standardized control is very serious. In addition, there is no planned purchase of feed for dairy producers, and the blind accumulation of goods does not combine with changes in market conditions and actual feeding conditions at the base, resulting in inventory backlogs and capital occupation. For poor feed procurement supervision, using a large amount of cash to purchase feed, feed procurement personnel have the opportunity to do favoritism and fraud, causing inestimable losses to dairy producers.

Secondly, consumables such as feed, veterinary drugs, and vaccines are prone to deterioration due to improper storage, resulting in waste. During the field interview with the cow breeder, we learned that when the breeder received the feed from the feed store and opened the feed bag to prepare the feed, he occasionally found outdated or moldy feed. According to the company's regulations, in order to protect the health of the cows and the safety of the cows, expired or spoiled feeds are forbidden to be used for feeding and must be returned and handled by the feed administrator. However, in actual work, dairy cattle breeders can only feed without these feeds when they find that the feed is spoiled. Because the cowshed is at a certain distance from the feed storehouse, they are not returned to the warehouse for unified processing, but are discarded directly. When the financial staff received the feed warehouse to issue the warehouse receipt, they already recorded the feed produced as the production cost, so the cost of these waste feeds was accounted for as part of the cost of cow feed. But in fact, these feeds did not really play a role in converting value to dairy products.

3. Research on Reducing Feed Cost Budget

3.1. Research Content

This study takes the Zhenjiang dairy cow production enterprise in Jiangsu Province as the research object, and proposes to optimize the standardization of the feed cost budget of the dairy cow production enterprise. This article summarizes, summarizes and summarizes domestic and foreign references, and makes a simple analysis of the current status of feed cost budgets and problems found in dairy cow production enterprises; then analyzes and evaluates a case enterprise system in Zhenjiang dairy cow production enterprises in Jiangsu. Put forward suggestions for improving feed cost accounting for dairy cow production enterprises, and further improve the feed cost budget for dairy cow production enterprises.

This article involves the concepts, guidelines, and systems related to financial management cost budgeting when collecting data and writing, and defines the related concepts of cost budgeting, clarifying the division of biological assets, so as to better understand cost budgeting in animal husbandry. The application of this aspect, in turn, supports the implementation of cost budgeting in

practice. This paper mainly analyzes the current status of feed cost budget and budget system of dairy cow production enterprises; researches on the feed cost budget of dairy cow production enterprises, and finds the problems in the cost budget. During the research process, the feed cost budget of dairy cow production enterprises in China is found. There are many problems in the system. Even if the listed company discloses information in the annual financial statements, it cannot clarify the specific feed cost budget target and product cost accounting method adopted by the dairy producer. This paper analyzes the problem of feed cost budget of dairy cow production enterprises in China, and finds the cause of the problem, such as the particularity of dairy cow production enterprises, the incomplete cost budget system, and the non-standard original work of feed cost budget of dairy cow production enterprises. In view of the problems found in the calculation of the feed cost budget of dairy production enterprises in China, suggestions for improvement are proposed.

3.2. Research Ideas

This article focuses on the financial management behavior of Zhenjiang dairy production enterprises in Jiangsu Province, introduces the theory of financial management into the development of the dairy industry, analyzes the financial management behavior of Zhenjiang dairy production enterprises in Jiangsu Province, and studies the financial management behaviors of Zhenjiang dairy production enterprises in Jiangsu Province. This article first explains the research background, purpose, and significance of the topic, and then determines the research focus of this article by analyzing the research situation of scholars at home and abroad, and explains the ideas and methods of this article. Then, the related concepts and contents of the farmers' financial management theory are introduced, and the theoretical basis of this article is further elaborated. Through the questionnaire method, the feed-related information of the Zhenjiang dairy producers in Jiangsu. Province under investigation was introduced. Introduced the extent of the use of financial management and the characteristics of cost budget in each specific activity of Zhenjiang dairy production enterprises in Jiangsu Province. Through the research conclusions, several suggestions for reducing the cost budget of feed financial management in Zhenjiang dairy production enterprises in Jiangsu Province were proposed.

3.3. Research Methods

Literature research method: this article collects a large number of domestic and foreign research literature on cost control under financial management budget management, summarizes the cost control theory related to budget management, and has a general understanding of the formulation, execution and feedback of budget management. This article lays the foundation for the target company's budget cost control research.

Case study method: this article takes Jiangsu Zhenjiang dairy cow feed enterprise feed financial management cost control system as the main research object, analyzes its cost control deficiencies through financial management cost control system, and uses budget cost control theory to control Jiangsu Zhenjiang dairy cow feed enterprise feed budget cost. Analyze the causes of the shortage of the system, and put forward feasibility suggestions based on the company's characteristics.

Data analysis method: collect and sort out the cost control data of Zhenjiang dairy production enterprises in Jiangsu, and analyze the collected data by using data analysis methods to reflect the current status of cost control under the company's comprehensive budget management in the form of data, can increase the persuasive power of the research in this paper and enhance the objectivity of the research.

Theory-practice method: In the process of research, by constructing a theoretical framework and

combining the research results of scholars, the overall direction of theory-guided practice is clarified. Afterwards, the investigation and analysis of specific cases are carried out, and the content of practical research in this article is filled. The combination of theory and practice can enhance the theoretical guidance value and reference value of this study.

Field survey and market interview method: According to the actual needs of the research content, in-depth investigation to the site of Jiangsu Zhenjiang dairy cow production enterprise site to conduct field data survey and market research, and exchange opinions with local dairy cow production enterprises through field interviews and other forms to understand Zhenjiang Jiangsu. The cost budget system of feed financial management of dairy production enterprises, through in-depth understanding with the financial management department of dairy production enterprises, mastered the first-hand relevant information, which laid a solid foundation for the scientific research conclusion of this article.

3.4. Research Result

The results of the study show that, in Zhenjiang dairy production enterprises in Jiangsu, the cost of feeding cows accounts for 31% to 65% of the total cost of dairy farming. 48.63% of dairy cattle breeders believe that the proportion of feed cost to dairy farming costs is between 51% and 80%; the proportion of sample households with an annual slaughter of between 101 and 1000 cows is the highest in 2019, at 59.31%. The number of breeding years is more than 3 years, the proportion is 64.23%, the milk production increased by 36% compared with 2018, and the consumption of feed increased by 29%. Table 1 shows the feed selection and purchase behaviors of dairy producers.

Table 1. Feed selection and purchase behaviors of dairy producers

Statistical Features	Classification index	Number of samples	The proportion(%)
Feed source	Buy and make	436.8	23.6
Feed price	Feed stores and manufacturers	512.7	51.5
The way of buying	Veterinary station	608.4	19.7
Guarantee method	Written commitment	398.5	36.8
Considerations	Quality and price	447.9	41.2

It can be seen from Table 1 that 92.3% of dairy producers meet the feed required for dairy farming through market selection and purchase, while only 4.07% of dairy producers completely rely on homemade methods to meet their dairy farming needs. 82.4% of dairy producers believe that quality is the primary consideration when selecting and purchasing feed. There are 28.96%, 37.10% and 30.32% of dairy cow production companies, the main channels for purchasing feed are individual vendors, feed stores, and feed manufacturers. The survey found that 75.5% of dairy cow producers ensured feed quality through verbal commitments with feed suppliers when purchasing feed. Only 12.9% of dairy cow producers signed a written agreement with feed suppliers on feed quality assurance.

4. Analysis of Effective Ways to Reduce Feed Cost and Research Results

4.1. Analysis of Feed Cost Results of Dairy Cow Production Enterprises in Zhenjiang, Jiangsu

A study on the feed cost accounting of the Jiangsu Zhenjiang dairy producers in August 2019 found that the feed cost table (shown in Table 2) summarized by the dairy farms for the month was

based on the feed picklist for the month. However, in the actual work of a large-scale dairy farm, the amount of feed received and the amount of feed actually fed and the amount of feed actually consumed by cows are three different concepts. The amount of feed received refers to the cost of the feed received recorded on the feed picklist in the current month. The actual feed feeding amount refers to the amount of dairy farming feed prepared according to the feed formula of the farm for the cows fed to the current month. The actual feed intake of dairy cows refers to the actual feed intake of dairy cows after feed is fed to the herd. The farm can only accurately reflect the actual feeding cost of dairy cows when summarizing the cost of dairy farming in the current month based on the feed picking list. The feed cost of dairy farming costs in the current month should be reflected by calculating the actual feeding cost of dairy cows.

Table 2. Feed cost summary table for dairy farms for the month

Feed name	Consumption (kg)	Milk production	Proportion	Amount
Corn stalks	71±1.39	164±3.17	42.5	36110
Cottonseed	84±1.27	138±2.58	51.7	38744
Puffed soybeans	75±2.28	161±4.29	28.6	45028
Soybean	103±2.75	147±3.39	31.7	50368

It can be seen from Table 2 that there are certain loopholes in the financial management cost budget cost budget system of Zhenjiang dairy production enterprises in Jiangsu. There are deviations in the calculation of dairy cow feed costs, and the cost budget is not accurate.

4.2. Analysis of Effective Ways to Reduce Feed Cost

(1) Balanced supply and rational use of feed

In China's dairy cow production enterprises, milk feed products, which account for more than 60% of the production cost of dairy cow feed, are the main material basis for maintaining the production of milk enterprises. Reducing the production cost of milk feed is believed to greatly reduce the cost of producers. In order to effectively reduce the production and operation costs, we can consider adopting the feed production strategy that keeps the output of our country's milk varieties as stable as possible, and uses as much feed as possible to promote the high nutrition of dairy cow breeds. Based on the results of this study, we found that the source of protein feed contained in the basic source structure of domestically produced dairy silage in China is mainly composed of hay crops containing the first dairy cow, and the source of energy material is mainly silage containing a certain amount of hay crops such as cow concentrate and corn. Research and analysis results show that reducing the cost of processing feed distribution can also distribute unconventional processing raw materials that can be distributed in a certain proportion in feeds that are mixed with dairy cattle and pork. Most of the conventional food raw materials are also agricultural and sideline products. Most of the conductive cellulose contained in some agricultural and sideline products can help digestion, especially the semiconductor cellulose such as soybean meal of various beets and bran of various soybeans. Make it easier to decompose, and can be a good source of energy consumption for food. There are also some agricultural and sideline products that can also be used as the main source of good bioenergy, protein and plant cellulose, such as whole wheat and cottonseed. Therefore, applying unconventional fattening raw materials directly to this mixed refined ammonia feed for fattening cows can not only effectively reduce the production cost of concentrated feed but

also effectively increase the concentration of nutrients in dairy cows to achieve double fattening effect. The research results show that the design of balanced and reasonable dairy feed formula can significantly save feed costs. The relevant data is shown in Figure 1.

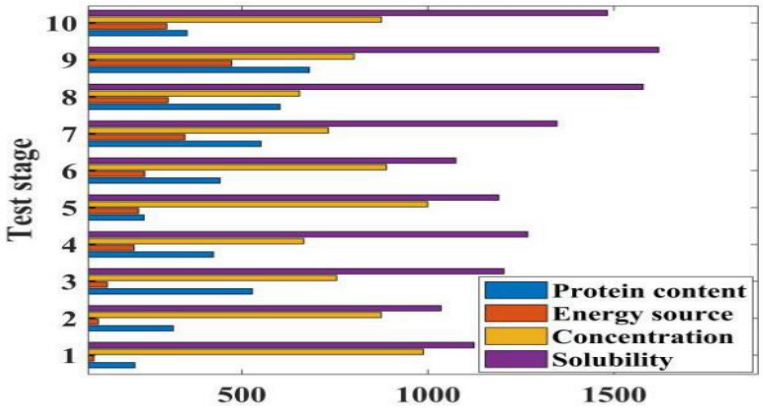

Figure 1. Designing a balanced and reasonable dairy feed formula can significantly save feed costs

From the data in Figure 1, it can be seen that the design of a balanced and reasonable dairy feed formula can significantly save feed costs, and through calculation it can save 18% of feed costs.

(2) Use alternative raw materials to reduce feed costs

Due to the large shortage of raw animal feed resources such as various conventional animal proteins and energy for feeding large dairy cows and high prices, the production costs of enterprises have increased, which seriously directly restricts the healthy development of the current large dairy cow production and operation enterprises in China. The development of unconventional alternative dairy feed technology is an important way to effectively alleviate the shortage of feed resources in our country, reduce the cost of raising and operating dairy cows in our country, and improve the social and economic benefits of dairy cows. Unconventional edible alternative protein feed mainly includes unconventional alternative protein starch raw materials. Common unconventional grain feed materials in China mainly include corn meal, dried meal and distillers' grains / dregs, etc. which contain a lot of soluble oil and dried grains, wheat millet protein powder, corn and wheat protein powder, dross and meal are food processing and agricultural by-products and animal husbandry products. Studies have found that using alternative raw materials to feed dairy cows can also save feed cost budget, but the milk production of dairy cows will be slightly reduced, specific data as shown in Figure 2.

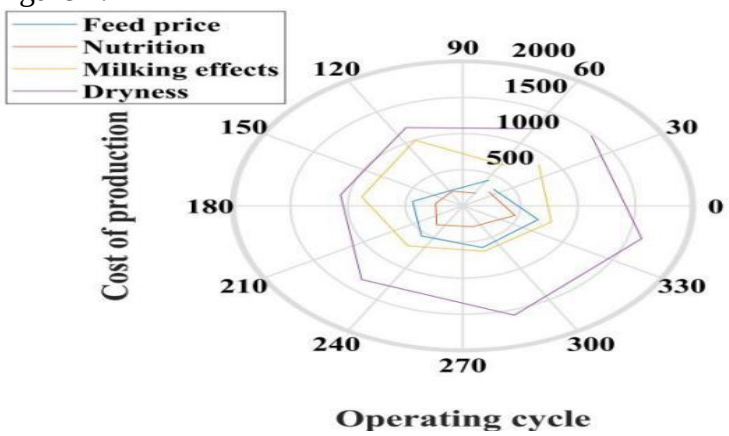

Figure 2. Feeding cows with alternative raw materials can also save feed cost budget and increase milk production

It can be seen from the data in Figure 2 that feeding cows with alternative raw materials can also save 15% of the feed cost budget, but the milk production of cows will be reduced by 6.3%.

5. Discussion on Reducing the Cost of Cow Feed

For dairy cow production enterprises, how to reduce the cost budget of feed financial management is one of the core issues of enterprise management, which determines the survival and economic benefits of the enterprise. The research in this paper found that the feed cost of dairy cows can be reduced in the following ways.

(1) Reduce phosphorus content in dairy cow feed

Phosphorus has an important inhibitory effect on the normal growth, reproduction, lactation and normal metabolic balance of the body's nutrition. After feeding too much phosphorus-rich food with water discharged from the manure channel, it directly pollutes the environment, resulting in phosphorus-enriched plants or animal eutrophication entering the water body. The number of additions or animal feeding should not be strictly restricted. Due to the daily diets of dairy cows in China, especially in the central southern region, a high amount of refined calcium and phosphorus feed has been included, and the average content of calcium and phosphorus has gradually reached a certain higher level. Therefore, when selecting and preparing daily cereals for dairy cows, it is necessary to fully and accurately take into account the amount of calcium and phosphorus in the cow's feed, and avoid copying or copying the ready-made phosphorus-containing feed, especially the preparation formula of fine phosphorus feed. It is generally believed that phosphorus sulfate is closely related to the growth and reproduction of these cows. The researchers pointed out that feeding too much calcium and phosphorus is obviously not helpful to greatly improve the average fertility of adult cows. Despite Holstein, the average fertility of cows still has a year-on-year growth trend. At present, due to the continuous increase of industrial energy, environmental protection and transportation costs of China's manufacturing and export of phosphate-related products, coupled with China's ongoing efforts to continue to develop and export various phosphate-related products, its product prices have continued to rise sharply. Research and analysis results show that it is necessary and should be considered as much as possible to reduce the use of chemical additives in the use of amino phosphates in animal feed, in order to greatly reduce the cost of animal feed for dairy cows, and thus greatly increase the operating efficiency of dairy companies. Studies have shown that reducing the phosphorus content in dairy cow feed can reduce feed cost budgets, thereby improving corporate profits. The relevant data is shown in Figure 3.

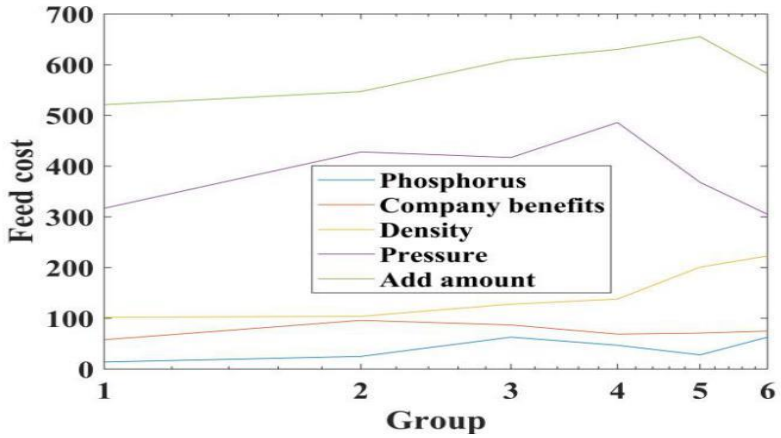

Figure 3. Reducing the phosphorus content of dairy cow feed can reduce the feed cost budget and thus increase the profit

From the data in Figure 3, it can be seen that reducing the phosphorus content in dairy cow feed can reduce the feed cost budget by 13.6%, thereby increasing corporate profits and increasing the profitability of dairy producers by 9.4%.

(2) Improve the utilization of feed for dairy cows

Increasing the comprehensive utilization rate of agricultural feed is equivalent to effectively saving surplus feed and is an important technical means to effectively reduce the production cost of agricultural feed. The comprehensive utilization efficiency of dairy cows on other feeds is related to the variety of dairy cows and other feed products. The nutritional types of dairy cows are often restricted by various environmental factors. When we design dairy formula feeds, we need to carefully consider them, especially the nutritional types, growth and development stages, production process performance, and feed materials of dairy cow breeds. Resource supply and management equipment conditions for the cow feeding process, etc. The level of nutritional quality is too low to fully meet the average growth and production of dairy cows in China. If it is too high, the feed cannot be fully utilized, which reduces the comprehensive utilization rate of cow feed. It should be accurately controlled according to the actual site conditions to set the feed standby to match the overall nutritional supply level of the on-site feed, so that it can meet the overall nutritional supply requirements of the dairy cows on the site as much as possible, and at the same time minimize the waste of feed. When formulating product nutrition evaluation indexes correctly, it is not enough to fully consider these important factors, and it is necessary to comprehensively consider the product sales and operation status. The comprehensive balanced utilization of various important amino acids contained in the protein in the feed is also a key influencing factor that directly determines its comprehensive utilization efficiency. The lower the nutritional balance of multiple amino acids in a cow's protein, the lower its nutritional utilization rate. The rational selection of various synthetic natural amino acid preparations containing various amino acid balance agent feed grains in various types of feed can effectively improve the comprehensive utilization efficiency of various types of feed and reduce the use of protein as a raw material in daily food. It not only effectively saves the cost of various types of feed production and increases the benefits of feed farms, but it can also significantly reduce the serious pollution of natural environmental resources caused by the large amount of nitrogen oxide emissions. The study found that increasing the utilization rate of feed by dairy cows can effectively reduce the feed cost budget and at the same time reduce the pollution to the environment, as shown in Figure 4.

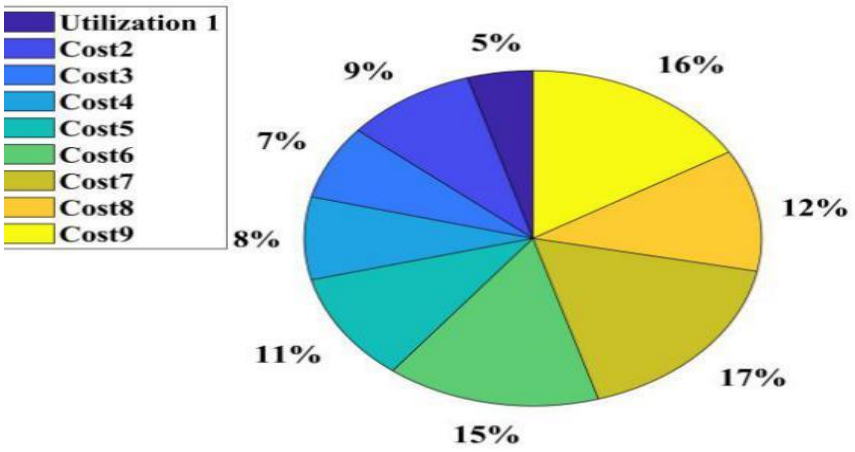

Figure 4. Increasing the utilization rate of feed by dairy cows can effectively reduce the feed cost budget and at the same time reduce the pollution to the environment

It can be seen from Figure 4 that increasing the utilization rate of feed by dairy cows can effectively reduce the feed cost budget by 17%, and at the same time reduce the pollution to the environment, so that the pollution to the environment during the production of dairy cows is reduced by 26%.

(3) Strengthen cost budget management and reduce waste

In the production of dairy feed, the waste of feed resources may account for 5% to 10% of the total consumption of feed resources of dairy cows, and may even be as high as 12% or more. Reducing the waste of dairy cows is an important way to effectively reduce the amount of feed for dairy cows and the production cost of feed the essential. There are many main links that cause such waste of feed quality, such as unreasonable feed formulations for production, defective quality of raw materials, insufficient feed in purchasing and feeding links, improper storage and feeding conditions, and excessive feed loss during the feeding process wait. Therefore, a good enterprise management system should be established as soon as possible and must be strictly implemented. Combined with the actual working conditions of dairy raw material production in China, formulate a dairy raw material quality procurement management system, standardize dairy raw material procurement quality standards, and reduce the price of dairy raw material purchases as much as possible in accordance with the working principle of ensuring the production quality of dairy raw materials in the nearest and timely manner. Save the production cost of dairy cow feed as effectively as possible.

6. Conclusion

(1) Milk has become an indispensable necessity for people's lives, so the healthy development of Chinese dairy cow manufacturers is very important. In the daily operation of dairy cow manufacturers, feed cost control and financial management are the focus of the company's work. Designing a balanced and reasonable dairy feed formula, using alternative raw materials, reducing the phosphorus content of the feed, improving feed utilization, reducing or eliminating waste are all effective ways to reduce the feed cost budget.

(2) The research results show that the feed cost in dairy production enterprises accounts for 60.8% of the total operating costs of the enterprise. Designing a balanced and reasonable milk feed formula can save 18% of the feed cost. Feeding cows using alternative raw materials can save 15% of the feed cost dairy cow milk production will be reduced by 6.3% accordingly. The reduction of dairy cow feed cost can maximize the profit of dairy cow production enterprises and is an effective way to reduce the cost budget of enterprises.

(3) Studies have shown that reducing the phosphorus content in dairy cow feed can reduce the feed cost budget by 13.6%, thereby improving corporate profits and increasing the profitability of dairy producers by 9.4%. Increasing the utilization rate of feed by dairy cows can effectively reduce the feed cost budget by 17%, at the same time reduce the pollution to the environment, and reduce the pollution to the environment during the production process of dairy cows by 26%.

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