9/9/2024	DATE	AGR	DIVISION
☑	REQUIRED COURSE	☐	NEW COURSE
☐	ELECTIVE COURSE	☑	REVISION

Lake Land College

Course Information Form

COURSE NUMBER:	AGR-134	TITLE: *(30 Characters Max)*	Business Analysis/Records								
SEM CR HRS:	2	Lecture:	2	Lab:	0			ECH:	2		
Course Level:	☐ Gen Ed / IAI ☑ Baccalaureate /Non-IAI	☐ Career/Technical ☐ Dev Ed/ Not in Degree Audit	Clinical Practicum:	0	Work-based Learning:	0	WBL ECH:	0			
COURSE PCS #	12 - 01.0301	IAI Code	N/A	Contact Hours (Minutes/Week)							
Repeatable (Y/N):	N	Pass/Fail (Y/N):	N	Variable Credit (Y/N):	N	Min:		Max:		16 Wks	100	8 Wks	200
Prerequisites:	None										
Corequisites:	None										
Catalog Description: (40 Word Limit)	An analytical approach to financial statements and records of agricultural business, implications and decisions made on the basis of these records.										

List the Major Course Segments (Units)	Contact Lecture Hours	Contact Lab Hours	Clinical Practicum	Work-based Learning
Analysis of the Net Worth Statement	4			
Analysis of the Coordinated Financial Statements	8			
Agricultural Business Year-end Reports	5			
Loan Repayment Documentation	6			
Time Value of Money	4			
Interest Calculations and Procedures	3			
TOTAL	30	0	0	0

EVALUATION

QUIZZES	☑	EXAMS	☑	ORAL PRES	☐	PAPERS	☐
LAB WORK	☐	PROJECTS	☐	COMP FINAL	☑	OTHER	☐

COURSE MATERIALS

TITLE:	Fundamentals of Agribusiness Finance	
AUTHOR:	Battles and Thompson	
PUBLISHER:	Blackwell	
VOLUME/EDITION/URL:	1st	
COPYRIGHT DATE:	2000	

MAJOR COURSE SEGMENT	HOURS	LEARNING OUTCOMES
		The student will be able to:
Analysis of the Net Worth Statement	4	1. Discuss ratios and solvency at length to determine the financial condition of the business.
Analysis of the Coordinated Financial Statements	8	1. Analyze a case study to provide the structure of a farming operation. 2. Determine efficiency ratios, returns on assets and investments along with liquidity, solvency and overall financial conditions of the business.
Agriculture Business Year-End Reports	5	1. Analyze agricultural supply cooperative year-end annual reports to determine its financial conditions of the business.
Loan Repayment Documentation	6	1. Calculate and discuss net worth statement, cash flow and P & L from a farming operation with the aid of loan needs and methods of payback.
Time Value of Money	4	1. Calculate investments to illustrate growth in funds over time.
Interest Calculations and Procedures	3	1. Illustrate different amortization plans. 2. Calculate interest expenses.
	30	

Outcomes*	At the successful completion of this course, students will be able to:
Course Outcome	Perform Time Value of Money calculations to determine present and future values
Course Outcome	Describe the short-term financial condition of an ag business using liquidity analysis
Course Outcome	Analyze the solvency of an ag business

Primary Laker Learning Competency	Quantitative Literacy: Students utilize mathematical knowledge to test claims and hypotheses, perform data analysis and recognize patterns in real-life situations.
Secondary Laker Learning Competency	Critical Thinking: Students connect knowledge from various disciplines to formulate logical conclusions and judgments.

**Course and program outcomes will be used in the software for outcomes assessment and should include at least 1 primary and 1 secondary Laker Learning Competency. Limit to 3-5.*