AGRI2300 - Farm Records and Business Analysis

Credits:	3 (3/0/0)
Description:	This course introduces the business of agriculture and computerized record keeping. This is an applied course of record keeping and financial statements. Students will utilize computerized records (cash and accrual accounting), manage inventories and generate financial documents. Topics include calculation of earnings, efficiency factors, total business and enterprise analysis.
Prerequisites:	• ACCT2211
Corequisites:	
Pre/Corequisites*:	
Competencies:	1. Analyze how financial activities are related to production, marketing and consumption. 2. Describe and complete a balance sheet, income statement and cash flow statement. 3. Describe the concepts of liquidity, solvency, profitability, repayment capacity and efficiency as they relate to farm management. 4. Identify sources and consequences of different business and financial risks. 5. Analyze land investments in an investment analysis framework. 6. Complete enterprise budgets. 7. Operate computer software programs.
MnTC goal areas:	None

**Can be taking as a Prerequisite or Corequisite.*

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