AGB 4315 Farm and Ranch Records and Accounting Fall 2015

Instructor:

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Office Hours: 3:15-5:00 Tuesday and Thursday. I am also available at other times by

appointment.

Course description:

An introduction to the principles of accounting and record keeping as they apply to the modern farm or ranch. Fundamentals of cost and managerial accounting applied directly to agricultural production at the farm and ranch level. Record keeping as applied specifically to ranch production. This course will emphasize the use and applications of spread sheet and cloud based accounting and record keeping programs

Required Text:

None: readings will be posted on Blackboard.

Learning objectives:

- 1. Students will be able to record capital equipment using georeferenced tags and associated software
- 2. Students will be able to import and manage all records for a cattle herd
- 3. Students will be able to track and record expenses and revenue in a spreadsheet program and an online accounting program

Program Learning Outcomes

This course addresses the following Program Learning outcomes:

• Integrate principles of economics into ecosystem management focusing on the sustainability of both the ecosystem and the business enterprise.

Class Organization:

- 1. Roll will be taken during each class meeting by participation. The SRSU catalog states "The instructor may, at his discretion, drop a student from a course when the student has a total of nine absences. An absence is defined as non-attendance in fifty minutes of class. Non-attendance in a one and one-half hour class will constitute one and one-half absences."
- 2. Cheating on any exam or assignment will result in an F for that material and possible expulsion from the class with a grade of F.
- 3.. Missed exam policy: No make-up exams will be provided for unexcused missed exam. If you miss an exam without an excused absence, you will receive a score of 0 for that exam.

Makeup exams will be available for authorized absences but must be completed within one week of the original exam date.

- 4. If you miss a lecture, you may obtain notes from a willing classmate. Handouts, and assignments may be obtained from me
- 5. It is Sul Ross State University Policy to provide reasonable accommodation to students with disabilities. If you would like to request such accommodations because of physical, mental, or learning disability, please contact the ADA Coordinator for Program Accessibility 837-8203.

Grades:

| Quickbooks record keeping/reports | 100 points |
|----------------------------------------|------------|
| Microsoft Excel record keeping/reports | 100 points |
| CattleMax record keeping | 100 points |
| Google Earth record keeping | 100 points |

Grade assignment:

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<60 = F; 60-69 = D; 70-79 = C; 80-89 = B; 90-100 = A;
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Program Learning Outcomes for the B.S. in Natural Resource Management The graduating student will demonstrate that he/she is able to:

- 1. Identify species of wildland plants and wildlife common to the western United States and describe their natural history.
- 2. Demonstrate knowledge of the elements of an ecosystem.
- 3. Communicate about natural resources and conservation both verbally and in writing.
- 4. Apply knowledge about elements of an ecosystem into an appropriate conservation management plan.
- 5. Demonstrate knowledge of basic statistical concepts and procedures.
- 6. Conduct range and wildlife inventories in a team setting (concentrations in Conservation Biology, Range Mangement and Wildlife Management only).
- 7. Integrate principles of economics into ecosystem management focusing on the sustainability of both the ecosystem and the business enterprise. (concentrations in Agricultural Business and Sustainable Ranch Management only)