

AGB 4315 Farm and Ranch Records and Accounting
Spring 2026

Professor:

Dr. Bonnie Warnock

Office: 101A RAS and WSB 314. Please check with Lonora to schedule a time

Phone: 432-837-8201

Email: bwarnock@sulross.edu

Office Hours: WSB 314A M 2:00-4:00; and RAS 101A Tuesday 2:00-4:00; Other times by appointment. Lonora can add you to my calendar. She can be reached at lhunt@sulross.edu, 432 837 8201 or in RAS 101.

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

Class meetings:

Lecture: Monday and Wednesday 11:00-11:50 in RAS 129. Additonal class instruction on BB.

Required Text:

None: Readings will be posted on Blackboard.

Required Applications:

Instructions for getting and using the applications will be provided in class and on BB.

Ambrook

Cattle Max

Google Earth Pro

Course Learning objectives:

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

Program Learning Outcomes for B.S. in Agriculture:

1. Students will demonstrate basic skills of analyzing and interpreting research-based information;
2. Students will apply critical thinking skills.
3. Students will demonstrate the ability to communicate through written, spoken and graphic media.

Marketable Skills for B.S. in Agriculture:

1. Students demonstrate understanding of the implications of new information for both current and future problem-solving and decision-making;
2. Students use logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions and approaches to problems;
3. Students identify complex problems and review related information to develop and evaluate options and implement solutions

Week	Topic
1 Jan 14	
2 Jan 19 & 21	Holiday on 19 th , What are Ranch Records?
3 Jan 26 & 28	Why and How do we keep records?
4 Feb 2 & 4	Using Ambrook as a records tool, Enterprise Accounting
5 Feb 9 & 11	Creating categories, locations, enterprises
6 Feb 16 & 18	Maintaining a ledger
7 Feb 23 & 25	IRS reporting
8 Mar 2 & 4	Using an Excel Pivot Table
9 Mar 9 & 11	No Class Spring Break!
10 Mar 16 & 18	Livestock records what and why?
11 Mar 23 & 25	Livestock records in Cattle Max
12 Mar 30 & Apr 1	Registered livestock record keeping
13 Apr 6 & 8	Geographic and physical records
14 Apr 13 & 15	Using mapping as a record keeping tool
15 Apr 20 & 22	Google Earth for record keeping
16 Apr 27 & 29	Excel for record keeping
Final May 5 th 10:15-12:15	

Grades:

Ambrook record keeping/reports	100 points
IRS Schedule F and C reports	50 points
Microsoft Excel record keeping/reports	50 points
CattleMax record keeping	100 points
Google Earth record keeping	100 points
Final	100 points

Grade assignment:

<60 = F; 60-69 = D; 70-79 = C; 80-89 = B; 90-100 = A;

Class Organization:

Roll will be taken during each class meeting. You will receive 100% of points if you arrive on time and don't leave early. If you are tardy or leave early you will be awarded 50% of the points for that day. 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." There will be group discussions and assignments in class as well as soil challenges so Come to Class! I also expect you to come prepared and engage in and participate in class. You may not be super interested (finding someone that loves soil is like a sasquatch in the Trans-Pecos) but soils is the foundation for many decisions in range, wildlife, ag business etc.

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.

Late Work Policy: Late work will be accepted until that work is graded, once grades are posted not assignments will be accepted. 1 week after the due date you will get full credit, after that you will have a 10% penalty for each day late.

If you miss a lecture, you may obtain notes from a willing classmate. Handouts, and assignments may be obtained from me or on Blackboard

ADA Statement

SRSU Accessibility Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartz Grisham, LPC, SRSU's Accessibility Services Director at 432-837-8203 or email mschwartz@sulross.edu. Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine, Texas, 79832.

Counseling

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/356 support by visiting [Timelycare/SRSU](https://www.timelycare.com/sulross). The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

Libraries

The Bryan Wildenthal Memorial Library in Alpine offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, library.sulross.edu/. Off-campus access requires logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or by phone (432-837-8123).

No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the

TexShare program by visiting library.sulross.edu/find-and-borrow/texshare/ or ask a librarian by emailing srsulibrary@sulross.edu.

New for Fall 2023: Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL) and ScanIt to get materials delivered to you at home or via email.