AGRI 636	**Analyzing and Managing the Business**	**Fall 2018**

Instructor:	W. Marshall Frasier	Siddharth Kishore
Office:	B-331 Clark Bldg.	B-302 Clark Bldg.
Phone:	970-491-6071 (office)	
E-mail:	Marshall.Frasier@ColoState.Edu	Siddharth.Kishore@ ColoState.Edu

Physical Office Hours: Frasier: 8:00-10:00am Wednesday, 2:00-4:00pm Thursday, or by appointment
Kishore: 10:00-noon Monday, 3:30-5:00pm Wednesday, or by appointment

Textbook: Farm Management
Ronald Kay, William Edwards, and Patrica Duffy
McGraw Hill, 8th Edition, 2015. (previous editions acceptable)

Description: Utilization of records in business management; analytical methods, budgets, and planning techniques for improved decision making.

Expected Background: AREC/ECON 202 (Principles of Microeconomics)
CS 110 (Personal Computing), BUS 150 (Bus Computing), or equivalent

Objective: Virtually every facet of your life will be affected by economic decisions of some kind. Like it or not, economics will be relevant to you. This course seeks to provide you with analytical tools and practice in using them to enhance your ability to evaluate economic decisions as they unfold throughout your lifetime.

Class Operating Procedures: Outlined in detail in Canvas Learning Module *00. Introduction*.

Grading Policy: Course grades will be based on examinations, quizzes, and problem sets. One one-hour exam and one comprehensive two-hour final exam will be given. The components will be weighted as follows:

Assignments	150	points	(11 @ 10-50 pts. each)
Quizzes	100	points	(Best 3 of 4 @ 33 pts. each)
Mid-term Exam	100	points	[proctored]
Final Exam	150	points	[proctored]
Total	500	points	

Exam schedules will be confirmed at least two weeks prior to being held and quizzes at least one week prior. Failure to complete exams or quizzes as scheduled without prior permission of the instructor will result in a score of zero.

Final grades will be assigned based on total point accumulations as follows:
A = 90-100%; B = 80-89%; C = 70-79%; D= 60-69%; F = <60%.
Requirements for each grade category may be adjusted downward but will not be raised. Pluses and minuses will be awarded at the instructors' discretion.

Academic Integrity: We take academic integrity seriously. At minimum, academic integrity means that no one will use another's work as their own. The CSU writing center defines plagiarism this way:

Plagiarism is the unauthorized or unacknowledged use of another person's academic or scholarly work. Done on purpose, it is cheating. Done accidentally, it is no less serious. Regardless of how it occurs, plagiarism is a theft of intellectual property and a violation of an ironclad rule demanding "credit be given where credit is due." Source: (Writing Guides: Understanding Plagiarism. https://writing.colostate.edu/guides/page.cfm?pageid=311&guideid=17 Accessed, August 15, 2018)

If you plagiarize in your work you will lose credit for the plagiarized work, fail the assignment, or fail the course. Plagiarism can result in expulsion from the university. Each instance of plagiarism, classroom cheating, and academic dishonesty in general will be addressed according to CSU published policies. (See http://catalog.colostate.edu/general-catalog/policies/students-responsibilities/)

Of course, academic integrity means more than just avoiding plagiarism. It also involves doing your own reading and studying. This includes regular class attendance, careful consideration of all class materials, and engagement with the class and your fellow students. Academic integrity lies at the core of our common goal: to create an intellectually honest and rigorous community. Because academic integrity, and the personal and social integrity of which academic integrity is an integral part, is so central to our mission as students, teachers, scholars, and citizens, we will ask to you sign the CSU Honor Pledge as part of completing all of our major assignments. You will be prompted to write and sign the following statement on all of your graded assignments, quizzes, and exams:

"I have not given, received, or used any unauthorized assistance."

You can visit https://tilt.colostate.edu/integrity/resourcesFaculty/pledge/ to read more about CSU's Honor Pledge as well as finding links to a number of other resources that address academic integrity.

Course Outline

Module	Topic

I. *Introduction*

1   Farm Management Now and in the Future (Ch 1)
             Management and Decision Making (Ch 2)
             Acquiring and Organizing Management Information (Ch 3)

II. *Coordinated Financial Statements*

2   The Balance Sheet and Its Analysis (Ch 4)
3   The Income Statement and Its Analysis (Ch 5)
4   Depreciation (embedded in Ch 4 & 5)
5   Structured Loans (Ch 19)
6   Operationalizing a Records System (Ch 3)
             Farm (Firm) Business Analysis (Ch 6)

Exam I

III. *Planning*

7   Cash Flow Budgeting (Ch 13)
8   Partial Budgeting (Ch 12)
             Enterprise Budgeting (Ch 10)
9   Whole Farm (Firm) Planning (Ch 11)
10   Investment Analysis (Ch 17)
11   Managing Income Taxes (Ch 16)
             Forms of Farm Business Organization (Ch 14)

Final Exam

I have an "open door" policy for visitors in my office—whether that is face-to-face or virtually. You are always welcome to email, call, or drop by if you have an issue that you wish to discuss with me. However, please realize that I have many other responsibilities beyond teaching this class, so I may be forced to schedule to interact with you later. I do schedule office hours each week that are set aside for meeting with students from all of the classes that I teach. If at all possible, I prefer that you try to use this time for real-time interaction with me. If you try to call me and I am with someone else, I will not answer the phone, so be sure to leave a message for me to call you back. I will make every attempt to be available during these hours and will try to announce via Canvas the days that I will not be available during this time, but there will be times that conflicts will arise and may occasionally not be announced.

I welcome you to this course and look forward to sharing the next 16 weeks with you. I hope for you a fruitful and prosperous semester. Good luck to you!

Course Calendar
AGRI 636, Analyzing and Managing the Business
Fall 2018

Section / Module	Topic	Available	Assessments	Points	Due
Introduction					
1	Overview of Course / The Management Problem (Ch 1-2)	17-Aug	Assignment 1a+b	10	27-Aug
Financial Records					
2	Taking Stock of Financial Resources [Balance Sheet] (Ch 4)	24-Aug	Assignment 2	10	3-Sep
3	Measuring Financial Performance [Income Statement] (Ch 5)	31-Aug	Assignment 3	10	10-Sep
	Quiz 1 (paper-based; scan & return via Canvas)	*Sep. 12-18*	*Quiz 1*	33	
4	Evaluation of Capital Assets [Depreciation] (Ch 4 & 5)	7-Sep	Assignment 4	10	17-Sep
5	Documenting the Use of Credit [Loan Payments] (Ch 19)	14-Sep	Assignment 5	10	24-Sep
	Quiz 2 (paper-based; scan & return via Canvas)	*Sep. 26-Oct. 2*	*Quiz 2*	33	
6	Bringing it All Together: Accounting Systems (Ch 3) &	21-Sep			
	Analyzing the Records (Ch 3-6,19)		Assignment 6	50	10-Oct
	Midterm Examination (proctored)	*Oct. 13-20*	*Midterm Exam*	100	
	Make arrangements for proctored setting. Allow 2 hours.				
Budgeting					
7	Looking Forward: Cash Flow Planning (Ch 13)	19-Oct	Assignment 7	10	29-Oct
8	Planning for Change: Partial Budgeting (Ch 12) &				
	Enterprise Budgeting (Ch 10)	26-Oct	Assignment 8	10	5-Nov
9	Planning for the Whole Business [Whole Farm Budgets] (Ch 11)	2-Nov	Assignment 9	10	12-Nov
	Quiz 3 (paper-based; scan & return via Canvas)	*Nov. 14-20*	*Quiz 3*	33	
10	Planning for the Long Haul [Capital Budgeting] (Ch 17)	9-Nov	Assignment 10	10	19-Nov
Special Topics					
11	Business Design: Income Taxes (Ch 16) &				
	Forms of Business Organization (Ch 14)	23-Nov	Assignment 11	10	3-Dec
	Quiz 4 (paper-based; scan & return via Canvas)	*Dec. 1-6*	*Quiz 4*	33	
	Final Examination (proctored)	*Dec. 8-14*	*Final Exam*	150	
	Make arrangements for proctored setting. Allow 3 hours.				

Course presented in 11 modules of content across 16 weeks.

Each module provides at least 10 days of access before associated assignments are due to facilitate flexibility in your scheduling.