Alexandria Technical and Community College

FBMT 2142: Interpreting Trends in Business Planning

A. COURSE DESCRIPTION
   Credits: 4
   Lecture Hours/Week: *.*
   Lab Hours/Week: *.*
   OJT Hours/Week: *.*
   Prerequisites: None
   Corequisites: None
   MnTC Goals: None
   This course examines whole farm, enterprise, balance sheet, and inventory trends. Current analysis data is compared to historical data in making future farm business planning decisions. Financial ratios are used to indicate the farm financial structure.

B. COURSE EFFECTIVE DATES: 07/01/1998 - Present

C. OUTLINE OF MAJOR CONTENT AREAS
   1. Analyze current debt to asset percentage and debt to asset trend history
   2. Analyze current working capital position and working capital trend history
   3. Analyze farm financial measures
   4. Compare historical farm data with projected cash flow plans
   5. Compare trend data of current inventories to the current year's balance sheet
   6. Examine trend data to modify marketing strategies
   7. Integrate risk management and production plans
   8. Interpret trend data for farm business decision-making processes
   9. Refine business goals in the development of cash flow planning
  10. Refine family and personal goals in the development of cash flow planning
  11. Revise financial accounting system(s) for effectiveness and accuracy
  12. Utilize the business analyses to improve business organization and efficiency

D. LEARNING OUTCOMES (General)
   1. The learner will maintain production and financial business records
   2. The learner will interpret business analyses
   3. The learner will utilize business analyses to improve business organization and efficiency
   4. The learner will demonstrate strategic decision-making skills
   5. The learner will evaluate personal and business goals and plans
   6. The learner will manage business resources and technologies
   7. The learner will manage risk

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies
   None

F. LEARNER OUTCOMES ASSESSMENT
   As noted on course syllabus
G. SPECIAL INFORMATION

None noted