



## Syllabus

### **FÖ0090.1 Farm Management and Medium-run Planning, 15.0 credits**

#### **Lantbruksekonomi och driftsplanering**

The course is given as course independent of study programme

Syllabus discontinued 25 October 2007

Version 1 in Slukurs. Corresponds to version 1 in Ladok

#### **Syllabus approved**

17 October 2002

The version applies to students admitted from spring 2003 to autumn 2008

The version is not a module version

#### **Subjects**

Business Administration

#### **Education cycle**

First cycle

#### **Modules**

<b>Title</b>	<b>Code</b>	<b>Credits</b>
Single module	0101	15.0

#### **Advanced study in the main field**

#### **Grading scale**

Pass / Failed

The requirements for attaining different grades are described in the course assessment criteria which are contained in a supplement to the course syllabus. Current information on assessment criteria shall be made available at the start of the course.

## Language

Swedish

## Prior knowledge

The equivalent of: 20 Swedish University Credits (SUC) of Core Curriculum in Agricultural Science, and 20 SUC of basic (A-level) courses in Business administration as well as 10 SUC of intermediate (B-level) courses in Accounting.

## Objectives

After completing the course, the student will:

- be able to perform subsidy calculations for different production lines within Swedish agriculture,
- have knowledge of the EC's subsidy rules that apply to agriculture,
- be able to compile an activity plan for an agricultural corporation in terms of both present activity as well as planned changes,
- be able to construct different budgets and conduct budget follow-ups,
- be able to analyse account balances for a farming business and thereby establish the business' profit and status,
- have knowledge of special tax rules of significance for agriculture,
- be able to prepare an income tax declaration for a businessman with a private firm,
- have insight into the special problems that are related to generation shifts/transfer of farms,
- understand the signs that typify property markets and their function,
- acquire information on property appraisal methods, especially for farm property,
- be able to perform a property assessment with the assistance of different methods.

## Content

The following sections are included in the course:

### 1. Activity planning

- advanced subsidy calculation
- production economy for animals, crops, forests, and environmental conservation under the consideration of modern biological and engineering production systems, as well as politically established subsidies and limitations,
- joint cost calculations for capital and work,

- compilation of activity plans, activity assessment,
- economic optimisation with biological and political restrictions,
- budgeting,
- 2. Follow-up
  - budget follow-up
  - account balances and balance-sheet politics for agricultural corporations,
  - account analysis and business appraisalment,
  - tax declaration and taxation
- 3. Property appraisalment
  - characteristics of the property market
  - appraisalment methods for property in general and especially for farm properties,
  - appraisalment methods in practical applications (district pricing method, partial value method, stock method).

## **Implementation**

Lectures and classes ca 80 h

Assignments ca 15 h

Project presentation ca 15 h (compulsory)

Excursions ca 16 h (compulsory)

In addition, three projects are coupled to the course's content and participating agricultural corporations.

## **Examination**

### **Requirements for examination**

Performance in the course is evaluated through written exams and three projects.

Approved exams, approved completion of projects, as well as active participation in compulsory sections.

- If the student fails a test, the examiner may give the student a supplementary assignment, provided this is possible and there is reason to do so.
- If the student has been granted special educational support because of a disability, the examiner has the right to offer the student an adapted test, or provide an alternative assessment.

- If changes are made to this course syllabus, or if the course is closed, SLU shall decide on transitional rules for examination of students admitted under this syllabus but who have not yet passed the course.
- For the examination of a degree project (independent project), the examiner may also allow the student to add supplemental information after the deadline. For more information on this, please refer to the regulations for education at Bachelor's and Master's level.

### **Additional information**

- The right to take part in teaching and/or supervision only applies to the course date to which the student has been admitted and registered on.
- If there are special reasons, the student may take part in course components that require compulsory attendance at a later date. For more information on this, please refer to the regulations for education at Bachelor's and Master's level.

### **Responsible department**

Department of Economics

### **Supplementary Information**

*Finalized by:* Programnämnden för agronomprogrammet

*Replacement course:* FÖ0117