

Modesto Junior College
AGEC 200 Course Data Summary Report

AGEC 200 - Agricultural Accounting and Analysis

3 Units

Action Type: Periodic Review

Effective:

Primary Author: Marlies Boyd

Other Author(s):

CC Representative Approval By:

CC Staff Review By:

Division Dean Approval By:

Rationale for Course Action

Transfer and GE Status

CSU Transfer: Requested

Course Data Elements

Credit Type: Requested

Credit Sub-Type: Requested

TOP Code: SAM Code: : State Classification: I

Open Entry/Open Exit: No Work Experience: No

Instructor Load

Course	Type of Hours	Number of Hours	Faculty Load	Override Load
AGEC-200	Lecture	54.00	15%	
AGEC-200	Lab	0	0%	
AGEC-200	Disc	0	0%	
	Total	54	15%	

Material Fees

Item Name	Quantity	Cost
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These materials are related to the Student Learning Goals for the course because:

These items have continuing value because:

If the district is NOT the only source of these materials, explain why the students have to pay a fee to the district rather than supply the materials themselves. (Cost savings? Health/Safety? Consistency/Uniformity?)

Modesto Junior College

Course Outline of Record

AGEC 200

I. OVERVIEW

The following information will appear in the 2009 - 2010 catalog

AGEC-200 Agricultural Accounting and Analysis

3 Units

Study of the principals of agricultural accounting systems and types of records, how to compute and use measures of earnings and costs of production to improve efficiency in agricultural operations. Field trips are not required. Course is applicable to the associate degree.

II. LEARNING CONTEXT

Given the following learning context, the student who satisfactorily completes this course should be able to achieve the goals specified in Section III, Desired Learning:

A. COURSE CONTENT

1. Required Content:

- a. Introduction to Accounting
 - i. Objectives
 - ii. Importance
 - iii. Common terms

- b. Principles of Accounting
 - i. Cash vs. accrual
 - ii. Double entry accounting
 - iii. The accounting equation
 - iv. The Balance Sheet
 - v. Net Income/Profit & Loss
 - vi. Liquidity and Solvency

- c. Agricultural accounts and categories
 - i. Asset
 - ii. Liability
 - iii. Equity
 - iv. Income/Expense

- d. Accounting Cycle

- i. Beginning Balance Sheet
 - ii. Opening entries
 - iii. Recording transactions
 - iv. Trial Balance
 - v. Adjustments
 - vi. Closing entries
 - vii. Post-closing Trial Balance
 - viii. Balance Sheet
 - ix. Net Income Statement
- e. Depreciation
- i. Importance
 - ii. Methods used in Agriculture
- f. Payroll
- i. Types of remuneration
 - ii. Typical deductions
 - iii. Overtime
- g. Computerized records and analysis
- i. Microsoft Excel
 - ii. Quickbooks

2. Recommended Content:

- I. Other Agricultural Accounting Software

B. HOURS AND UNITS

3 Units		
INST METHOD	TERM HOURS	UNITS
Lect	54.00	3.00
Lab	0	0

Disc	0	0
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C. METHODS OF INSTRUCTION (TYPICAL)

Instructors of the course might conduct the course using the following method:

1. Lecture and demonstration.
2. Assigned practice problems.
3. In class - supervised practice using Accounting exercises/problem sets.
4. Computer-assisted instruction.
5. Written assignments that include problem-solving, calculations, evaluation, planning, and implementation of ideas.
6. Practical examples of actual farm accounting situation/scenarios.
7. In class grading of homework assignments.

D. ASSIGNMENTS (TYPICAL)

1. EVIDENCE OF APPROPRIATE WORKLOAD FOR COURSE UNITS

Time spent on coursework in addition to hours of instruction (lecture hours)

1. Daily homework and chapter reading assignments.
2. Study and preparation for quizzes - 4 per term.
3. Completion of term problem.
4. Preparation and study for final exam.

2. EVIDENCE OF CRITICAL THINKING

Assignments require the appropriate level of critical thinking

1. Completion of the take-home term problem that involves completion of the "Accounting Cycle" for a particular accounting scenario.
2. Given specific accounting data in the form of assets and liabilities, calculate equity, solvency and liquidity ratios.

E. TEXTS AND OTHER READINGS (TYPICAL)

1. **Book:** Richard Skidmore (1995). *Accounting for Agriculture (1st /e)*. Lancaster, CA Soft Data.

III. DESIRED LEARNING

A. COURSE GOAL

As a result of satisfactory completion of this course, the student should be prepared to:

Use the debit/credit system to prepare financial reports including a balance sheet and income statement, to analyze records, to explain depreciation and to calculate payroll deductions.

B. STUDENT LEARNING GOALS

Mastery of the following learning goals will enable the student to achieve the overall course goal.

1. Required Learning Goals

Upon satisfactory completion of this course, the student will be able to:

- a. Discuss the uses and value of agricultural records.

- b. Outline the accounting cycle.
- c. Define common agricultural accounting terms.
- d. Develop a chart of accounts for an agricultural business and demonstrate the principals of accounting by opening, entering transactions and closing a set of accounting records.
- e. Create a balance sheet and an income statement given appropriate data.
- f. Calculate and analyze ratios of solvency and liquidity for an agricultural business.
- g. Compare and contrast the basic methods of depreciation by demonstrating several examples.
- h. Demonstrate an ability to calculate pay rates and utilize typical deductions.
- i. Determine efficiencies of an agricultural business through the use of accounts.

2. Lab Learning Goals

Upon satisfactory completion of the lab portion of this course, the student will be able to:

- a. test

IV. METHODS OF ASSESSMENT (TYPICAL)

A. FORMATIVE ASSESSMENT

1. Homework assignments using the accounting workbook.
2. Participation in class review and practice sessions.
3. Quizzes

B. SUMMATIVE ASSESSMENT

1. Final Exam
2. Term problem the requires analysis and incorporation of several accounting skills.

Proposal Impact

AGEC 200 Agricultural Accounting and Analysis

Periodic Review

Marlies Boyd

Courses

1. AGEC 220 *Pending*
2. AGEC 220 *Active*
3. ANSC 218 *Inactive*
4. ANSC 228 *Active*

Cross Listed Courses

Programs

1. Agricultural Science A.S. Degree *New Program*
2. Agriculture Business A.S. Degree *New Program*
3. Agriculture Laboratory Technician A.S. Degree *New Program*
4. Agriculture Laboratory Technician Certificate of Achievement *New Program*
5. Agriculture: Sales, Service A.S. Degree *New Program*
6. Agriculture: Sales, Service Technician Certificate of Achievement *New Program*
7. Animal Science A.S. Degree *New Program*
8. Artificial Insemination Technician Certificate of Achievement *New Program*
9. Commercial Floristry Technician Certificate of Achievement *New Program*
10. Crop Science A.S. Degree *New Program*
11. Dairy Industry A.S. Degree *New Program*
12. Dairy Science A.S. Degree *New Program*
13. Environmental Horticultural Science A.S. Degree *New Program*
14. Food Processing Certificate of Achievement *New Program*
15. Food Processing A.S. Degree *New Program*
16. Forestry Certificate of Achievement *New Program*
17. Forestry Certificate of Achievement *New Program*
18. Forestry A.S. Degree *New Program*
19. Forestry A.S. Degree *New Program*
20. Fruit Science A.S. Degree *New Program*
21. Fruit Science A.S. Degree *New Program*
22. Heavy Machinery Management Certificate of Achievement *New Program*
23. Landscape and Park Maintenance Certificate of Achievement *New Program*
24. Landscape and Park Maintenance Certificate of Achievement *New Program*
25. Mechanized Agriculture A.S. Degree *New Program*
26. Nursery Production Certificate of Achievement *New Program*
27. Poultry Science A.S. Degree *New Program*
28. Recreational Land Management A.S. Degree *New Program*
29. Recreational Land Management Certificate of Achievement *New Program*
30. Soil Science A.S. Degree *New Program*

Modesto Junior College
ANSC 227 Course Data Summary Report

ANSC 227 - Advanced Dairy Cattle Selection & Eval

3 Units

Action Type: Course Revision Major

Effective:

Primary Author: Bill Hobby

Other Author(s):

CC Representative Approval By:

CC Staff Review By:

Division Dean Approval By:

Rationale for Course Action

Transfer and GE Status

CSU Transfer: Requested

Course Data Elements

Credit Type: Requested

Credit Sub-Type: Requested

TOP Code: SAM Code: : **State Classification:** I

Open Entry/Open Exit: No **Work Experience:** No

Instructor Load

Course	Type of Hours	Number of Hours	Faculty Load	Override Load
ANSC-227	Lecture	36.00	10%	
ANSC-227	Lab	54.00	15%	
ANSC-227	Disc	0	0%	
	Total	90	25%	

Material Fees

Item Name	Quantity	Cost
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These materials are related to the Student Learning Goals for the course because:

These items have continuing value because:

If the district is NOT the only source of these materials, explain why the students have to pay a fee to the district rather than supply the materials themselves. (Cost savings? Health/Safety? Consistency/Uniformity?)

Enrollment Restrictions & Advisories

Advisory:

Modesto Junior College
Course Outline of Record
ANSC 227

I. OVERVIEW

The following information will appear in the 2010 - 2011 catalog

ANSC-227 Advanced Dairy Cattle Selection & Eval

3 Units

Advisory: Before enrolling in this course, students are strongly advised to have completed the ANSC 220, ANSC 221 and/or completed another class in livestock evaluation.

Advanced study of dairy conformation as related to the function of milk production. Evaluation of dairy cattle using production data, pedigrees and live animal evaluation. Particular emphasis will be placed on linear classification and selective mating. Oral interpretation of these evaluative criteria and formal reasoning presentations will be required. Evaluation of milk and milk products will be required as well. Course is repeatable - two completions allowed. Field trips are required. Course is applicable to the associate degree.

II. LEARNING CONTEXT

Given the following learning context, the student who satisfactorily completes this course should be able to achieve the goals specified in Section III, Desired Learning:

A. COURSE CONTENT

1. Required Content:

- A. Dairy type as related to milk production
- B. Use of comparative and descriptive technology
- C. Selection of dairy cattle on a visually comparative basis
- D. Evaluation of production data and relative value of type selection
- E. Linear evaluation of dairy cattle
- F. Analysis and evaluation of dairy cattle pedigree as a selection tool
- G. Oral interpretation of the above evaluative criteria

2. Required Lab Content:

- A. Applying linear scores on dairy cows for each of 18 traits
- B. Applying the scoring system to judging classes to determine the official class placing.
- C. Orating the student placing using the MJC/Cornell Notes outline to guest judges to score the students contest style.
- D. Discuss the interpretation of the body parts to the scorecard and there weightings.
- E. At field trip opportunities, participate with guest presenter to different ways of evaluating specific parts.
- F. Learn the correlation values of phenotype to milk production and include them in evaluation processes.
- G. Critical thinking, poise, personal presentation and leadership control at all lab activities and field trips to enhance marketability.

3. Recommended Content:

A. Milk quality and dairy products evaluation

1. Identify off-flavors of milk and milk products
2. Differentiate between real and artificial dairy products.
3. Identify and grade different varieties of cheese
4. Develop the ability to grade fluid processed milk
5. Enhance by supervised repetition and practice within class periods
6. Active participatory experience in individual study or group assignments is the basic means by which earnings are obtained.

B. ENROLLMENT RESTRICTIONS

1. Advisories

Before enrolling in this course, students are strongly advised to have completed the ANSC 220, ANSC 221 and/or completed another class in livestock evaluation.

2. Requisite Skills

Before entering the course, the student will be able to:

- a. Identify the major dairy breeds.
- b. Identify the physical anatomical features of the dairy animal.
- c. Evaluate and illustrate the use of the dairy scorecard for type selection, linear evaluation, body conditioning, and animal and pedigree analysis.
- d. Describe the ideal physical traits of the cow as related to form and function.
- e. Describe and compare dairy animals with proper terminology in both oral and written evaluation.

C. HOURS AND UNITS

3 Units		
INST METHOD	TERM HOURS	UNITS
Lect	36.00	2.00
Lab	54.00	1.00
Disc	0	0

D. METHODS OF INSTRUCTION (TYPICAL)

Instructors of the course might conduct the course using the following method:

1. Information and concepts presented through lectures, demonstrations, visual aids and workbook.
2. Small group discussion upon completion of evaluating a class or animal using the scorecard.
3. Application of various methods of notetaking, and oral set-up procedure for reason giving.
4. Repetitive sequences allowing a level of confidence to be reached.
5. Field trips to observe the varying degrees of traits and applying the evaluation to a judging scorecard.
6. The use of industry experts in guest lectures furthering advanced knowledge of both phenotype and genotype.

E. ASSIGNMENTS (TYPICAL)

1. EVIDENCE OF APPROPRIATE WORKLOAD FOR COURSE UNITS

Time spent on coursework in addition to hours of instruction (lecture hours)

- A. Weekly practice including scorecard and oral reasons
- B. Preparation for bi-weekly quizzes
- C. Internet search for current dairy show winners
- D. Discuss and evaluate in relation to scorecard judging, the prior labs class placings
- E. Use of lecture content transformed to lab use when evaluating dairy classes.
- F. Field trip participation for additional student growth and development in relation to the dairy industry

2. EVIDENCE OF CRITICAL THINKING

Assignments require the appropriate level of critical thinking

1. Evaluation, placing, and discussion of classes of various dairy breeds heifers and cows. Beginning of semester 20 minutes allowed to complete class working down to 12 minutes by the end of the semester
2. Officiate a small contest for 4-H or FFA Dairy contest supplying the official placings, cuts and listening to reasons
3. Give constructive criticism to participants for improvement of dairy cattle judging and oral interpretation as well as providing a scoring value
4. Explain your placing of a class of dairy animals to a group of contestants using the scorecard, proper format, correct terminology, and voice tone and fluctuation.

F. TEXTS AND OTHER READINGS (TYPICAL)

1. Manual: Dr. George Heersche, Jr.. Dairy Judging Workbook. Holstein Foundation
2. Other: Other materials as acquired by the instructor from the Holstein and Jersey National Associations, U.S.D.A. materials, and other relevant information published in industry periodicals.

III. DESIRED LEARNING

A. COURSE GOAL

As a result of satisfactory completion of this course, the student should be prepared to:

Identify, evaluate, compare and describe dairy cattle based on the official dairy cattle scorecard while applying it to individual animals or to a group of animals. To evaluate replacement dairy heifers as related to potential herd improvement for milk production and/or type.

B. STUDENT LEARNING GOALS

Mastery of the following learning goals will enable the student to achieve the overall course goal.

1. Required Learning Goals

Upon satisfactory completion of this course, the student will be able to:

- a. Identify desirable/undesirable traits of dairy cattle as related to genetic improvement and industry production standards.
- b. Evaluate replacement dairy heifer classes as related to potential improvement in milk production.
- c. Interpret orally, using critical reasoning, the comparison of dairy animals in formal classes of dairy including performance data and pedigree evaluation.

- d. Identify, evaluate, and describe dairy cattle based on the official dairy cattle scorecard.
- e. Identify genetic type and selection criteria for dairy cattle performance evaluation.

2. Lab Learning Goals

Upon satisfactory completion of the lab portion of this course, the student will be able to:

- a. move and observe cattle safely and correctly for the best view of various traits being evaluated.
- b. Accurately measure, compare and evaluate in accordance to the official scorecard the many traits that are included in the scoring process in a competitive environment.
- c. Use critical reasoning, interpret orally, and evaluate others opinions in regards to the interpretation of students use of the dairy scorecard on a class for class basis.

IV. METHODS OF ASSESSMENT (TYPICAL)

A. FORMATIVE ASSESSMENT

1. Daily participation in lecture and laboratory activities.
2. Periodic evaluation in an actual competition at a Dairy Judging contest. ie Great Western, Fresno State, and State Holstein/Jersey Show.
3. Quizzes and practical examinations from lecture and laboratory assignments.

B. SUMMATIVE ASSESSMENT

1. CalPoly State Dairy Judging Finals competition.
2. Final exam for all lecture and laboratory materials presented, discussed and applied.

Proposal Impact

ANSC 227 Advanced Dairy Cattle Selection & Eval

****Course Revision Major****

Bill Hobby

Courses

Cross Listed Courses

Programs

1. Dairy Science A.S. Degree *New Program*

Modesto Junior College
ANSC 230 Course Data Summary Report

ANSC 230 - Poultry Science

3 Units

Action Type: Periodic Review

Effective:

Primary Author: Marlies Boyd

Other Author(s):

CC Representative Approval By:

CC Staff Review By:

Division Dean Approval By:

Rationale for Course Action

Transfer and GE Status

CSU Transfer: Requested

UC Transfer: Requested

Course Data Elements

Credit Type: Requested

Credit Sub-Type: Requested

TOP Code: **SAM Code:** : **State Classification:** I

Open Entry/Open Exit: No **Work Experience:** No

Instructor Load

Course	Type of Hours	Number of Hours	Faculty Load	Override Load
ANSC-230	Lecture	36.00	10%	
ANSC-230	Lab	54.00	15%	
ANSC-230	Disc	0	0%	
	Total	90	25%	

Material Fees

Item Name	Quantity	Cost
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These materials are related to the Student Learning Goals for the course because:

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