## Virginia High School Agriculture Business

<u>Course Description</u>: This course will provide students with the basic knowledge and skills necessary to manage personal finances and develop into a successful entrepreneur and/or businessperson. Instructional units include: business ownership types, starting an agribusiness, managing and operating an agribusiness, financing an agribusiness, managing personal finances, record keeping and financial management of an agribusiness, local, state, and federal taxes, agricultural law, and developing employability skills. Student skills will be enhanced in math, reading comprehension, and writing through agribusiness applications. Participation in FFA student organization activities and Supervised Agricultural Experience (SAE) projects is an integral course component for leadership development, career exploration and reinforcement of academic concepts.

Lesson		Hours/	
ASB – AgriScience Revised (Central Core) AM- Agricultural Mechanics & Technology	HO- Horticulture Cluster APS - Animal, Plant, & Soil Science	ABR - Agricultural Business Mgt ER- Environmental Resources	Problem Area
Instruction in the FFA Organization is to take place at appropriate times			10
throughout the year.			
Unit: B – Developing Leader	-		
Problem Area: 1 – Opportu		Organizations	
Lesson: ASB B1-2 Opportunities in the FFA			
Lesson: ASB B1-3 Achievement in FFA			
Lesson: ASB B1-4 Leading the FFA Chapter			
Problem Area: 3 – Developi		6	
Lesson: ASB B3-4 Effective Speaking Techniques			
Lesson: ASB B3-8 Written (			
Instruction in SAE programs	s is to take place at appro	opriate times	10
throughout the year.			
Unit: B – Developing Leader	-	n Skills	
Problem Area: 1 – Understa			
Lesson: ASB B5-3 Possible SAE Programs			
Lesson: ASB B5-4 Planning Your SAE Program			
Lesson: ASB B5-5 Implementing SAE Programs			
Lesson: ASB B5-6 Keeping and Using SAE Records			
Lesson: ASB B5-7 Long Ra		SAE Programs	
Unit A - Introduction to Agri			5
Problem Area: 1 – Understanding the Scope of Agribusiness			
Lesson: ABR A1-1 The Scope and Importance of Agribusiness			
Lesson: ABR A1-2 Agribusi			
Unit B – Starting and Operat			15
Problem Area: 1 - Understa	•	hip Structures	
Lesson: ABR B1-1 Sole Pro	prietorships		
Lesson: ABR B1-2 Partners	hips		
Lesson: ABR B1-3 Corpora			
Lesson: ABR B1-4 The Governance and Operations of a Corporation			
Lesson: ABR B1-5 Cooperatives			
Lesson: ABR B1-6 The Governance and Operations of a Cooperative			
Lesson: ABR B1-7 Cooperatives as Unique Corporations			
Lesson: ABR B1-8 Franchis			
Unit: B – Starting and Opera	ting an Agribusiness		15

Problem Area: 2 – Starting an Agribusiness	
Lesson: ABR B2-1 Entrepreneurship	
Lesson: ABR B2-2 Determining the Types of Agribusinesses	
Lesson: ABR B2-3 Establishing an Agribusiness	
Lesson: ABR B2-4 Successfully Starting an Agribusiness	
Lesson: ABR B2-5 Preparing a Business Plan	
Unit: B – Starting and Operating an Agribusiness	20
Problem Area: 3 – Managing and Operating the Agribusiness	
Lesson: ABR B3-1 Business Management	
Lesson: ABR B3-2 Identifying Sources of Business Risk	
Lesson: ABR B3-3 Insuring the Agribusiness	
Lesson: ABR B3-4 Hiring and Managing Employees	
Lesson: ABR B3-5 Providing Benefits and Professional Incentives for	
Employees	
Lesson: ABR B3-6 Employment Legislation	
Lesson: ABR B3-7 Managing Human Resource Risk	
Lesson: ABR B3-8 Distributing and Transporting Products	
Unit: B – Starting and Operating an Agribusiness	10
Problem Area: 4 – Financing the Agribusiness	
Lesson: ABR B4-1 The Time Value of Money	
Lesson: ABR B4-2 The Concept of Borrowing Money	
Lesson: ABR B4-3 Evaluating Sources of Credit	
Lesson: ABR B4-4 Calculating the Cost of Credit	
Unit B - Starting and Operating an Agribusiness	15
Problem Area: 5 – Managing Personal Finances	
Lesson: ABR B5-1 Personal Finances and Goals	
Lesson: ABR B5-2 Financial Investments	
Lesson: ABR B5-3 Life Insurance	
Lesson: ABR B5-4 Health Insurance	
Lesson: ABR B5-5 Vehicle Insurance	
Lesson: ABR B5-6 Property Insurance	
Unit: B – Starting and Operating an Agribusiness	35
Problem Area: 6 – Record Keeping and Financial Management of an	
Agribusiness	
Lesson: ABR B6-1 Record Keeping	
Lesson: ABR B6-2 Assets and Liabilities	
Lesson: ABR B6-3 Calculating Net Worth	
Lesson: ABR B6-4 Developing an Income Statement	
Lesson: ABR B6-5 Developing a Statement of Cash Flows	
Lesson: ABR B6-6 Developing and Analyzing Budgets	
Lesson: ABR B6-7 Managing Financial Risk	
Lesson: ABR B6-8 Maintaining an Inventory of Assets	
Lesson: ABR B6-9 Maintaining Inventory Records	
Lesson: ABR B6-10 Calculating Depreciation	40
Unit: B – Starting and Operating an Agribusiness	10
Problem Area: 7 - Understanding Agribusiness Taxes	
Lesson: ABR B7-1 Analyzing the United States Tax System	
Lesson: ABR B7-2 Federal and State Income Taxes	
Lesson: ABR B7-3 Property Taxes	
Lesson: ABR B7-4 Sales Tax	00
Unit: E – Agricultural Law	20

Problem Area: 1 – Understanding Agricultural Law Applications	
Lesson: ABR E1-1 Agricultural Law	
Lesson: ABR E1-2 Contracts	
Lesson: ABR E1-3 Criminal Law	
Lesson: ABR E1-4 Deeds and Land Ownership	
Lesson: ABR E1-5 Leases and Leasing	
Lesson: ABR E1-6 Ownership Rights and Responsibilities	
Lesson: ABR E1-7 Fence Laws	
Lesson: ABR E1-8 Estate Planning	
Lesson: ABR E1-9 Intellectual Property	
Lesson: ABR E1-10 Choosing an Attorney	
Unit: A – Agriculture and Society	15
Problem Area: 4 - Developing Employability Skills	
Lesson: ASB A4-1 Developing Goals	
Lesson: ASB A4-2 Obtaining Education for a Job	
Lesson: ASB A4-3 Occupational Competencies	
Lesson: ASB A4-4 Finding a Job	
Lesson: ASB A4-5 Applying for a Job	
Lesson: ASB A4-6 Resume and Letter of Application	
Lesson: ASB A4-7 Succeeding in a Job Interview	
Lesson: ASB A4-8 Transition Skills in Agricultural/Horticultural	
Occupations	
Lesson: ASB A4-9 Human Relation Skills in the Workplace	
Total	180