



DEPARTMENT OF AGRONOMY
Faculty of Agricultural Sciences
University of the Punjab, Lahore



Course Outline

Programme	B. Sc. (Hons.) Agriculture (Agronomy)	Course Code	AGR-405	Credit Hours	3 (2-1)
Course Title	FARM RECORD MAINTENANCE				
Course Introduction					
<p>This course provides a comprehensive understanding of farm management and the maintenance of farm records. Students explore the concept of farm management, learn the definition and fundamental principles of various farming systems, and understand the different types of farming. The course also emphasizes the importance and benefits of keeping detailed farm records, introducing students to various bookkeeping systems.</p>					
Learning Outcomes					
<p>On the completion of the course, the students will:</p> <ol style="list-style-type: none"> 1. Get a thorough understanding of farm management 2. Have ability to apply fundamental principles to various farming systems, leading to improved decision-making and operational efficiency. 3. Become proficient in different book keeping systems 4. Acquire skills to prepare essential financial statements 					
Course Content			Assignments/Readings		
Week 1	Theory Unit-I		Read Chapter 2 Cropping System (Shresther, A) Internet source		
	1.1 Concept of farm management				
	1.2 Components of farm management 1.2.2 Planning, Organizing, Implementation, Control				
	Practical Training in maintenance of crop registers				
Week 2	Unit-II		Read Chapter 2 Cropping System (Shresther, A) Internet source		
	2.1 Introduction to maintenance of farm records				
	2.2 Objectives of keeping farm records 2.3 Advantages of keeping farm records				
	Practical				

	Training in maintenance of livestock and dead stock registers	
Week 3	Unit-III 3.1 Definition and concept of farming system	Read Chapter 3 Cropping System (Shresther, A) Internet source
	3.2 Fundamental principles of farming systems	
	Practical Layout of farms	
Week 4	Unit-IV 4.1 Types of farming 4.1.1 Intensive farming, Extensive farming 4.1.2 Organic farming	
	4.1.3 Commercial farming 4.1.4 Vertical farming 4.1.5 Aquaculture 4.1.6 Agroforestry 4.1.7 Precision farming etc.	
	Practical Layout of demonstration plots	
Week 5	Unit-V 5.1 Different systems of book keeping 5.2 Single entry system	Chapter 1 Principles of Accounting (Ghani, M. A.)
	5.3 Double entry system 5.4 Advantages of double entry system	
	Practical Working out cost of production of major crops grown in irrigated areas	
Week 6	5.5 Principles of double entry system and their application	
	Practical Working out cost of production of major crops grown in irrigated areas	
Week 7	Unit-VI 6.1 Rules of debit and credit	Chapter 2 Principles of Accounting (Ghani, M. A.)
	6.2 Accounting Equation 6.3 Concept of Assets, Liabilities, Proprietorship, Revenues, Expenses	

	Practical Working out cost of production of major crops grown in non-irrigated areas	
Week 8	Unit-VII 7.1 Classification of accounts 7.1.1 Personal Accounts	Chapter 2 Principles of Accounting (Ghani, M. A)
	7.1.2 Real Accounts 7.1.2 Nominal Accounts	
	Practical Working out cost of production of major crops grown in non-irrigated areas	
	Mid Term Exam	
Week 9	Unit-VIII 8.1 Introduction of Journal 8.2 Characteristics of Journal	Chapter 3 Principles of Accounting (Ghani, M. A)
	8.3 Rules of Journalizing	
	Practical Posting in Journal	
Week 10	Unit-IX 9.1 Introduction of Ledger 9.2 Form of Ledger	Chapter 4 Principles of Accounting (Ghani, M. A)
	9.3 Drawing ledger 9.3.1 Opening, posting and closing of ledger accounts	
	Practical Drawing ledger, opening, posting and closing of ledger accounts	
Week 11	Unit-X 10.1 Cash book 10.2 Types of Cash book	Chapter 7,8 Principles of Accounting (Ghani, M. A.)
	10.3 Purchase book 10.3.1 Form of purchase book	
	Practical Preparation of different types of accounts	
Week 12	Unit-XI 11.1 Detail and importance of trial balance	Chapter 4 Principles of Accounting (Ghani, M. A.)
	11.2 Drawing up a trial balance	
	Practical Preparation of trial balance	

Week 13	Unit-XIV 14.1 Concept of appreciation and depreciation 14.2 Appreciation and depreciation of live and dead stock land and buildings, plant and machinery	Chapter 23 Principles of Accounting (Ghani, M. A.) Internet source
	14.3 Appreciation and depreciation of land and buildings, plant and machinery	
	Practical Calculation of appreciation and depreciation of live and dead stock	
Week 14	Unit-XIII 13.1 Types of banking accounts	Chapter 5 Principles of Accounting (Ghani, M. A.)
	13.2 Kinds of bank cheques, 13.3 Concept of discount, interest, bad debts etc.	
	Practical Calculation of appreciation and depreciation of land and buildings	
Week 15	Unit-XII 13.1 Final accounts 13.2 Trading, profit and loss account/income statement	Chapter 9 Principles of Accounting (Ghani, M. A.)
	13.3 Preparation of trading, profit and loss account 13.3.1 Form of trading account 13.3.2 Form of profit and loss account	
	Practical Calculation of appreciation and depreciation of plant and machinery	
Week 16	Unit-XV 15.1 Preparation of balance sheet. 15.2 Objective of balance sheet	Chapter 9 Principles of Accounting (Ghani, M. A.) Internet source
	Practical Preparation of a balance sheet and Income statement	
Textbooks and Reading Material		
1. Ghani, M. A. and E. Ahmad. 2000. Principles of Accounting. Pak. Imperial Book Depot, Chowk Urdu Bazar, Lahore.		

2. Moses, B. and Carson. 2009. Book Keeping and Accounts for Beginners. Custom Books, India.
3. Shresther, A.2003. Cropping System. Food products Press. An imprint of the Haworth Press Inc., USA.
4. Wood, F. and Sheila Robinson. 2009. Book Keeping and Accounts. 7th Ed. Trans-Atlantic Publication Inc. India.

Teaching Learning Strategies

1. Lectures
2. Class Discussions
3. Presentations
4. Quiz
5. Assignments
6. Field Trip/Field visit

Assignments: Types and Number with Calendar

1. Written Assignments
2. Problem sets
3. Presentations

Assessment

Sr. No.	Elements	Weightage	Details
1.	Midterm Assessment	35%	Written Assessment at the mid-point of the semester.
2.	Formative Assessment	25%	Continuous assessment includes: Classroom participation, assignments, presentations, viva voce, attitude and behavior, hands-on-activities, short tests, projects, practical, reflections, readings, quizzes etc.
3.	Final Assessment	40%	Written Examination at the end of the semester. It is mostly in the form of a test, but owing to the nature of the course the teacher may assess their students based on term paper, research proposal development, field work and report writing etc.