

SECTION E

Answer one question only from this section.

9. (a) Define the term *balance sheet*. [2 marks]

(b) The financial data of Omega Dairy Farms Ltd. as at December 31st, 2012 are shown below:

	N
Cash at bank	200,000.00
Cash in hand	70,000.00
Dairy cattle	5,000,000.00
Milk	300,000.00
Loans	3,000,000.00
Initial capital	4,000,000.00
Interest on loan payable	600,000.00
Account receivable	1,000,000.00
Taxes payable	500,000.00
Milking machine	1,500,000.00
Animal feed	100,000.00

Use the data to prepare a balance sheet for Omega Dairy Farms Ltd. as at December 31st, 2012.

[11 marks]

(c) State **two** ways in which the balance sheet is important. [2 marks]

(d) Is the farm credit-worthy? Give a reason for your answer. [1 mark]

10. (a) Define the following terms as used in agricultural economics:

(i) *assets*;

(ii) *liabilities*.

[4 marks]

(b) Mention **three** problems encountered by farmers in obtaining agricultural credits. [3 marks]

(c) Enumerate **four** roles of an agricultural extension agent. [4 marks]

(d) Outline **five** roles of farmer co-operative societies in agriculture. [5 marks]

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R Sandford



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