

**DIPLOMA IN AGRICULTURAL
COST MANAGEMENT (DACM)**

Term-End Examination

June, 2025

BAM-004 : FARM COST MANAGEMENT

Time : 3 Hours

Maximum Marks : 100

Note : Answer any *five* questions. All questions
carry equal marks.

1. (a) Define agri-value chain. Explain the
process of a simple agri-value chain. 10
- (b) Discuss the opportunities to use digital
technologies across the agri-value
chain. 10

2. Explain the concept, importance and elements of agri-value sheet. Prepare a specimen agri-value sheet for paddy crop. 20
3. Explain the concept and functions of logistics. Discuss key activities involved in the logistics. 20
4. (a) What do you understand by agri-farm budget ? Classify the farm budget based on the nature and scope. 10
(b) What is agri-sales budget ? Give the importance of agri-sales budget. 10
5. (a) Differentiate between forecasting and budgeting. Explain the role of cash flow forecasting in cash budget. 10
(b) Discuss the concept and importance of variance analysis in financial and performance analysis. 10
6. (a) What do you mean by sales value variance ? Explain the types of sales value analysis. 10
(b) Define risk in agriculture. What are the common risks associated with agriculture ? 10

7. Discuss different risk management strategies in agriculture along with their applications and benefits. 20
8. (a) What do you understand by crop mix ? Explain the steps in planning crop mix. 10
- (b) What is cost-benefit analysis ? Discuss the application of cost-benefit analysis in agriculture. 10

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