

Title	Manage agribusiness capital		
Level	5	Credits	6

Purpose	People credited with this unit standard are able to, for an agribusiness: describe and plan capital requirements, and describe options and select an option for capital distribution.
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Classification	Agriculture > Agribusiness Management
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Available grade	Achieved
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Guidance Information

Legislation applicable to this unit standard includes but is not limited to:
 Goods and Services Tax Act 1985
 Privacy Act 1993
 Income Tax Act 1994
 Financial Advisers Act 2008.

Outcomes and performance criteria

Outcome 1

Describe and plan capital requirements for an agribusiness.

Performance criteria

1.1 Capital currently invested in the agribusiness is identified, and described in terms of fixed and/or current assets.

Range may include but is not limited to – trading stock, capital stock, land, buildings, plant and equipment, shares, cash, lessee interest, goodwill, sharefarming, equity.

1.2 The capital requirements are determined for the establishment, development, and operation of the agribusiness.

Range capital requirements may include but are not limited to – working capital, land, buildings, stock, plant, shares, off-farm investment, owner's equity.

1.3 The sources of capital are identified and described.

Range sources may include but are not limited to – personal, family, commercial, trade and/or industry, central and/or local government, international.

1.4 The implications of capital use are described.

Range security required, opportunity cost of equity, interest rates, personal risk and liability.

Outcome 2

Describe options and select an option for capital distribution for an agribusiness.

Range options may include but are not limited to – sole trader, partnership, private company, public company, trust, establishing beneficiaries using a will.

Performance criteria

2.1 Options for capital distribution are described in terms of taxation advantages, financial exposure of individuals, and transfer of assets.

Range evidence is required for at least three options.

2.2 Options for capital distribution are described in terms of their match with the objectives of the agribusiness.

2.3 An option for capital distribution is selected and justified.

Range the option may include but is not limited to one of – sole trader partnership, private company, public company, trust, establishing beneficiaries using a will.

This unit standard is expiring. Assessment against the standard must take place by the last date for assessment set out below.

Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	28 June 1999	31 December 2022
Revision	2	16 May 2003	31 December 2022
Review	3	27 April 2005	31 December 2022
Review	4	18 March 2011	31 December 2022
Review	5	22 October 2020	31 December 2022
Rollover	6	30 September 2021	31 December 2023

Consent and Moderation Requirements (CMR) reference	0052
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This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

This unit standard is expiring