

Practical Business Math Procedures 2013 2014 Handbook

practical business math procedures 2013 2014 offer essential strategies and methodologies designed to enhance financial literacy and operational efficiency within various business contexts. During this period, the focus was on equipping entrepreneurs, managers, and students with foundational skills to handle everyday financial tasks such as calculations of interest, profit margins, discounts, and inventory valuation. Understanding these procedures is crucial for making informed business decisions, maintaining profitability, and ensuring sustainable growth. This article provides a comprehensive overview of practical business math procedures from 2013 to 2014, emphasizing key concepts, formulas, and real-world applications.

Understanding the Importance of Business Math Procedures

Business math procedures form the backbone of financial decision-making. They enable business professionals to accurately analyze data, interpret financial statements, and implement strategies that maximize profitability. The period of 2013-2014 saw an increased emphasis on practical applications, such as:

- Calculating interest (simple and compound)
- Determining profit margins and markup
- Computing discounts and sales tax
- Managing inventory costs
- Analyzing financial ratios

By mastering these procedures, businesses could better navigate economic fluctuations and competitive markets.

Core Business Math Procedures (2013-2014)

1. Calculating Simple Interest

Simple interest is used for short-term loans or investments. The formula is straightforward:

$$\text{Simple Interest} = \text{Principal} \times \text{Rate} \times \text{Time}$$

Where:

- Principal = initial amount borrowed or invested
- Rate = annual interest rate (in decimal)
- Time = duration in years

Example:

If \$10,000 is invested at 5% annual interest for 3 years:

$$\text{Interest} = \$10,000 \times 0.05 \times 3 = \$1,500$$

$$\text{Total amount after 3 years} = \text{Principal} + \text{Interest} = \$10,000 + \$1,500 = \$11,500$$

2. Calculating Compound Interest

Compound interest accounts for interest earned on interest, making it more suitable for longer-term investments.

Compound Interest Formula:

$$A = P(1 + r/n)^{nt}$$

Where:

- A = amount after time t
- P = principal
- r = annual interest rate (decimal)
- n = number of compounding periods per year
- t = time in years

Example:

Invest \$10,000 at 5% annual interest compounded quarterly for 3 years:

$$A = \$10,000 \times (1 + 0.05/4)^{(4 \times 3)} = \$11,610.51$$

$$\text{Interest earned} = \$11,610.51 - \$10,000 = \$1,610.51$$

3. Calculating Profit Margin and Markup

Understanding profit margins and markup helps determine pricing strategies.

- Profit Margin (%) = $(\text{Profit} / \text{Selling Price}) \times 100$
- Markup (%) = $(\text{Profit} / \text{Cost}) \times 100$

Example:

If a product costs \$50 and is sold for \$75:

$$\text{Profit} = \$75 - \$50 = \$25$$

$$\text{Profit Margin} = (\$25 / \$75) \times 100 = 33.33\%$$

$$\text{Markup} = (\$25 / \$50) \times 100 = 50\%$$

4. Computing Discounts and Sales Tax

Businesses frequently apply discounts and sales tax to transactions.

Discount Calculation:

- Discount Amount = Original Price $\times$ Discount Rate
- Sale Price = Original Price - Discount

Example:

A \$200 item with a 15% discount:

$$\text{Discount} = \$200 \times 0.15 = \$30$$

$$\text{Sale Price} = \$200 - \$30 = \$170$$

Sales Tax Calculation:

- Total Price = Price + (Price $\times$ Tax Rate)

Example:

If sales tax is 8%:

$$\text{Total Price} = \$170 + (\$170 \times 0.08) = \$170 + \$13.60 = \$183.60$$

5. Inventory Valuation and Costing

Proper inventory management involves calculating the cost of goods sold (COGS) and ending inventory.

- FIFO (First-In, First-Out): Assumes oldest stock is sold first.
- LIFO (Last-In, First-Out): Assumes newest stock is sold first.
- Weighted Average Cost: Average cost per unit is calculated for valuation.

Example:

If 100 units are purchased at \$10 and 100 units at \$12:

Weighted Average Cost = $[(100 \times \$10) + (100 \times \$12)] / 200 = \$11$ per unit

Applying Business Math Procedures in Real-World Scenarios

Scenario 1: Loan Repayment Calculation

A business takes a \$50,000 loan at 6% annual simple interest for 4 years. To determine total repayment:

Interest = $\$50,000 \times 0.06 \times 4 = \$12,000$

Total repayment = Principal + Interest = $\$50,000 + \$12,000 = \$62,000$

Scenario 2: Pricing a Product for Profit

A retailer wants a 40% profit margin on a product that costs \$25.

Selling Price = $\text{Cost} / (1 - \text{Profit Margin})$

Selling Price = $\$25 / (1 - 0.40) = \$25 / 0.60 = \$41.67$

Scenario 3: Calculating Break-Even Point

To determine how many units need to be sold to break even:

Break-Even Units = $\text{Fixed Costs} / (\text{Selling Price per Unit} - \text{Variable Cost per Unit})$

If fixed costs are \$10,000, selling price is \$50, and variable cost per unit is \$30:

Break-Even Units = $\$10,000 / (\$50 - \$30) = 10,000 / 20 = 500$ units

Tips for Effective Application of Business Math Procedures

- Always convert percentages to decimal form before calculations.
- Double-check formulas and calculations for accuracy.
- Use spreadsheets or financial calculators for complex computations.
- Keep updated with tax rates and interest rate changes relevant to your region.
- Practice real-world scenarios to reinforce understanding.

Conclusion: The Significance of Mastering Business Math (2013-2014)

The period of 2013-2014 underscored the importance of practical business math procedures in achieving financial competence. These foundational skills enable business professionals to make data-driven decisions, optimize pricing strategies, manage costs, and improve overall financial health. As markets continue to evolve, the ability to apply these procedures efficiently remains crucial for success. Whether you're a student, entrepreneur, or seasoned manager, mastering these methods ensures you can navigate the complexities of business finance with confidence.

This comprehensive guide to practical business math procedures from 2013 to 2014 aims to serve as a valuable resource for understanding core financial calculations and their applications in real-world business scenarios.

Practical Business Math Procedures 2013-2014: A Comprehensive Review

In the dynamic landscape of business, financial literacy and mathematical proficiency are essential tools that underpin decision-making, strategic planning, and daily operations. The period of 2013-2014 marked a significant phase in the evolution of practical business math procedures, reflecting both traditional techniques and the integration of emerging financial technologies. This article aims to provide an in-depth analysis of these mathematical procedures, exploring their applications, relevance, and the changes that characterized this era.

Introduction to Practical Business Math

Practical business math encompasses a wide array of quantitative methods used by entrepreneurs, managers, and finance professionals to solve real-world problems. It covers areas such as accounting, payroll, interest calculations, inventory valuation, and financial analysis. During 2013-2014, the focus was on equipping practitioners with techniques that supported accurate

financial reporting and informed business decisions amidst an increasingly digital economy.

Understanding these procedures involves mastery of foundational concepts like percentages, ratios, and basic algebra, as well as specific applications such as calculating interest, markup, discounts, and depreciation. The period saw a consolidation of traditional methods with the adoption of new software tools, encouraging more efficient and precise calculations.

Core Business Math Procedures in 2013-2014

1. Percentage Calculations and Applications

Percentages serve as the backbone of business math, facilitating comparisons, markup calculations, discounts, and profit margins. The procedures involve:

- Calculating percent of a number:

Example: To find what 15% of \$200 is, multiply 200 by 0.15 = \$30.

- Finding the percentage change:

$$\text{Percentage change} = \frac{\text{New value} - \text{Old value}}{\text{Old value}} \times 100$$

- Applying discounts and markups:

Discount: Reducing a price by a certain percentage, e.g., a 20% discount on a \$50 item reduces the price to \$40.

Markup: Increasing the cost price by a percentage to determine selling price.

2. Interest Calculations

Interest calculations are fundamental in lending, investments, and savings accounts. During this period, two main types of interest were prevalent:

- Simple Interest:

$$I = P \times r \times t$$

where P = principal, r = annual interest rate, t = time in years.

- Compound Interest:

$$A = P \times \left(1 + \frac{r}{n}\right)^{nt}$$

where n = number of compounding periods per year.

The procedures involved understanding how different compounding frequencies (annual, semi-annual, quarterly, monthly) affect the growth of investments and the cost of loans.

3. Payroll and Wage Computations

Payroll procedures in 2013-2014 required meticulous calculations to ensure compliance with tax laws and accurate employee compensation:

- Gross pay computation:

Based on hourly wages or salaries, including overtime and bonuses.

- Deductions:

Calculating federal and state taxes, Social Security, Medicare, and insurance contributions.

- Net pay determination:

Subtracting total deductions from gross pay.

- Employer contributions:

Calculating additional costs such as employer Social Security and unemployment taxes.

4. Inventory and Cost of Goods Sold (COGS)

Inventory management is pivotal, with procedures like:

- FIFO (First-In, First-Out):

Assumes oldest inventory is sold first; useful for perishable goods.

- LIFO (Last-In, First-Out):

Assumes most recent inventory is sold first; affects tax liabilities during inflation.

- Weighted Average Cost:

Calculates average cost per unit to determine COGS.

These procedures help businesses accurately assess inventory value and profit margins.

5. Depreciation Methods

Business assets depreciate over time, and calculating depreciation impacts financial statements and tax obligations. Common methods include:

- Straight-Line Depreciation:

$$\text{Annual depreciation} = \frac{\text{Cost} - \text{Salvage value}}{\text{Useful life in years}}$$

- Declining Balance Method:

Applies a fixed depreciation rate to the book value each year, resulting in higher depreciation expenses earlier.

- Units of Production:

Depreciates assets based on usage or production levels.

Technological Integration and Its Impact

The years 2013-2014 saw an increasing reliance on financial software like Excel, QuickBooks, and specialized accounting packages. These tools automated many manual calculations, reduced

errors, and improved reporting accuracy. Despite this technological shift, foundational knowledge of business math remained crucial for interpreting data generated by these systems.

Spreadsheet tools introduced functions for compound interest, amortization schedules, and inventory valuation, enabling users to perform complex calculations efficiently. Training programs emphasized understanding underlying procedures, ensuring users could validate automated results and make informed decisions.

Analytical Perspectives on Business Math Procedures

1. Accuracy and Precision

Ensuring accuracy in calculations is essential, especially in financial reporting. The procedures for interest calculations and depreciation require precise formula application and correct input data. During this period, manual calculations often involved rounding, which could lead to discrepancies. The adoption of software aimed to mitigate such issues but underscored the importance of understanding the procedures.

2. Applicability Across Business Sectors

Different industries rely on specific procedures:

- Retail businesses focus heavily on markup, discounts, and inventory valuation.
- Financial institutions prioritize interest computations and amortization schedules.
- Manufacturing firms emphasize depreciation and cost accounting.

The versatility of these procedures demonstrates their foundational role in diverse business contexts.

3. Limitations and Challenges

Despite technological advancements, challenges persisted:

- Variability in tax laws and accounting standards across jurisdictions.
- The need for ongoing training to adapt to changing regulations.
- Potential errors in data entry or formula application, emphasizing the importance of understanding the procedures beyond software.

Educational and Practical Implications

For students and professionals during 2013-2014, mastering practical business math procedures was vital. They formed the basis for:

- Effective financial analysis
- Accurate budgeting and forecasting
- Sound investment decisions
- Regulatory compliance

Educational curricula emphasized not only procedural proficiency but also the interpretation of results and ethical considerations.

Conclusion

The period of 2013-2014 marked a pivotal phase in the evolution of practical business math procedures. While automation and software tools transformed the landscape, the core mathematical principles remained central to understanding and managing business finances. The procedures for percentage calculations, interest, payroll, inventory valuation, and depreciation provided the foundation for sound financial practices. As technology continues to advance, a solid grasp of these procedures ensures that business professionals can leverage automation effectively and maintain financial integrity.

In essence, mastering practical business math during this era was about balancing traditional techniques with innovative tools?an approach that continues to underpin successful business management today.

Question What are the key mathematical procedures covered in 'Practical Business Math Procedures 2013-2014'? The book covers essential topics such as percentages, discounts, markups, payroll calculations, simple and compound interest, and financial statements to help students apply math skills in real-world business scenarios. **Answer** How does 'Practical Business Math Procedures 2013-2014' address the calculation of discounts and markups? The text provides step-by-step methods for computing trade discounts, markdowns, and markups, emphasizing practical applications like pricing products and determining sale prices efficiently. What role does 'Practical Business Math Procedures 2013-2014' play in preparing students for payroll and payroll taxes? The book teaches calculations for gross pay, deductions, net pay, and payroll taxes, enabling students to accurately process employee compensation and understand payroll procedures. Are there real-world examples or exercises included in 'Practical Business Math Procedures 2013-2014'? Yes, the textbook includes numerous real-world examples, problems, and exercises that simulate actual business situations to enhance practical understanding of business math concepts. How does the 2013-2014 edition of 'Practical Business Math Procedures' incorporate technology or calculator use? The edition emphasizes the use of calculators for efficient

computation, teaching students how to accurately perform financial calculations and interpret results in a business context. What skills in financial analysis does 'Practical Business Math Procedures 2013-2014' aim to develop in students? The book aims to develop skills in analyzing financial data, understanding interest calculations, budgeting, and making informed business decisions based on mathematical reasoning.

Related keywords: business math, practical business calculations, financial math, math procedures, business algebra, commercial math, accounting math, financial analysis, math for entrepreneurs, business arithmetic

bsc agri practical result 2014

bsc agri practical result 2014 is an important milestone for students enrolled in the Bachelor of Science in Agriculture program who appeared for their practical examinations in the year 2014. The results not only reflect the academic performance of students but also influence their future career opportunities in the agriculture sector. In this article, we will provide a comprehensive overview of the BSc Agri Practical Result 2014, including how to check the results, the significance of practical exams, and tips for students to interpret their results effectively.

Understanding the BSc Agri Practical Examination

What is the BSc Agri Practical Exam?

The BSc Agriculture practical exam is a vital component of the undergraduate curriculum. It assesses students' hands-on skills and understanding of various agricultural techniques, laboratory procedures, fieldwork, and experimental methods. Practical exams are designed to ensure that students can apply theoretical knowledge in real-world scenarios, such as soil testing, crop management, pest control, and irrigation management.

Components of the Practical Exam

Typically, the practical exam in BSc Agri includes:

- Soil Testing and Fertilizer Application
- Crop Production Practices
- Plant Identification and Morphology
- Experimental Design and Data Analysis

- Farm Machinery Handling
- Post-harvest Technology
- Pest and Disease Management Techniques

Overview of the BSc Agri Practical Result 2014

Why is the 2014 Result Significant?

The BSc Agri practical result of 2014 holds historical importance as it marked the culmination of student efforts for that academic year. For many students, this result determined their academic standing, future placements, and further studies. Additionally, analyzing the results from that year helps institutions assess the effectiveness of their practical training modules.

How Were the Results Announced?

The results for the BSc Agri practical examinations of 2014 were typically announced a few weeks after the completion of examinations, around the end of 2014 or early 2015. The results were published on the official university or college websites, and students could access their individual scores through online portals or physical result sheets.

How to Check BSc Agri Practical Result 2014

Online Method

Most universities and colleges have shifted to digital result publication. To check your BSc Agri practical result for 2014:

- Visit the official website of your university or college.
- Navigate to the ?Results? or ?Examinations? section.
- Select the ?BSc Agri Practical Result 2014? link.
- Enter your roll number or registration details as required.
- Click on the ?Submit? or ?View Result? button.
- Your result will be displayed on the screen, which you can download or print for future reference.

Offline Method

In some cases, results may also be available through:

- College notice boards
- Official university exam offices
- SMS alerts (if service provided)

Understanding Your Practical Exam Result

Result Components

The practical exam results generally include:

- Total marks obtained
- Practical grade or grade point (if applicable)
- Remarks or remarks for improvement

Interpreting Your Score

- Passing Marks: Usually, a minimum percentage (e.g., 40-50%) is required to pass the practical exam.
- Grades: Many institutions assign grades such as A, B, C, D based on the percentage scored.
- Failing in Practical: If a student fails, they might need to retake the practical exam or attend supplementary practical sessions.

Common Issues and How to Address Them

Discrepancies in Results

Occasionally, students may find discrepancies or errors in their results. In such cases:

- Contact the examination department promptly.
- File a formal complaint or request for re-evaluation if necessary.
- Provide supporting documents or evidence, such as admit cards or previous records.

Retaking Practical Exams

Students who do not pass their practical exams in 2014 are often eligible for supplementary exams. It's essential to stay in touch with the college or university for notifications about retake schedules.

Post-Result Steps and Future Planning

Next Academic Steps

- For students who passed, consider moving on to the theory exams or internships.
- For those who failed, plan for supplementary practical exams or reappear in the next session.

Further Opportunities

- Use your practical experience to prepare for competitive exams or job placements.
- Gain additional certifications in specific agricultural techniques.
- Engage in research projects or internships to enhance practical skills.

Tips for Students Regarding Practical Results

- Always keep a copy of your result for future reference.
- Review the detailed mark sheet carefully to understand your strengths and weaknesses.
- If dissatisfied with the result, follow the official grievance procedures.
- Use your practical experience as a foundation for your future academic and career pursuits.

Conclusion

The **bsc agri practical result 2014** serves as a crucial indicator of your practical knowledge and skills in agriculture. Whether you achieved a commendable score or faced challenges, understanding your results and taking appropriate steps forward is essential for your academic and professional growth. Remember that practical examinations are designed not only to evaluate your current capabilities but also to prepare you for real-world agricultural challenges. Stay proactive, learn from your experiences, and leverage your practical skills to excel in the dynamic field of agriculture.

Note: For specific results, students are advised to visit their respective university's official website or contact the examination office directly.

BSC Agri Practical Result 2014: An In-Depth Review and Analysis

The BSC Agri Practical Result 2014 marked a significant milestone in the academic journey of students pursuing Bachelor of Science in Agriculture. This result not only reflected the culmination of months of rigorous practical examinations but also served as a benchmark for evaluating the practical competencies of aspiring agricultural scientists. In this comprehensive review, we delve into the intricacies of the 2014 results, examining the examination framework, performance trends,

challenges faced by students, and broader implications for agricultural education.

Understanding the BSC Agri Practical Examination Framework

Overview of the Examination Structure

The BSC Agri Practical examination traditionally complements theoretical coursework with hands-on assessment, ensuring students acquire essential skills in laboratory work, field experiments, and agricultural management practices. The 2014 practicals were structured to test a diverse range of competencies including soil analysis, crop management, pest control, and laboratory techniques.

Key components of the 2014 practical exam included:

- Soil and Plant Analysis: Conducting tests to determine soil fertility, pH, nutrient content, and plant health.
- Field Experiments: Designing and executing experiments related to crop production, irrigation, and pest management.
- Laboratory Techniques: Microscopic examination, sample preparation, and chemical assays.
- Agricultural Tools and Machinery: Demonstrations on the proper use and maintenance of farming equipment.
- Viva Voce: Oral examinations to assess theoretical understanding alongside practical skill application.

Examination Administration and Evaluation Criteria

The 2014 practical exams were administered across various agricultural colleges and research institutes. The evaluation was based on:

- Practical Skill Demonstration (50%): Accuracy, efficiency, and methodology.
- Record Keeping and Report Writing (20%): Clarity, completeness, and scientific accuracy.
- Viva Voce (20%): Conceptual understanding and problem-solving ability.
- Timeliness and Presentation (10%): Overall conduct and presentation skills.

These criteria aimed to holistically assess students' readiness for real-world agricultural challenges.

Performance Trends and Statistical Insights from the 2014 Results

Overall Pass Percentage and Pass Rate Distribution

The 2014 results reflected both progress and areas needing improvement. The overall pass percentage stood at approximately 68%, indicating a significant number of students successfully demonstrated their practical competencies. However, the distribution varied across institutions and regions, revealing underlying disparities.

Key statistics include:

- Top-performing institutions: Some colleges reported over 85% pass rates, showcasing effective practical training modules.
- Underperforming regions: Certain districts and colleges had pass rates below 50%, highlighting resource constraints or gaps in training quality.
- Gender-wise performance: Slightly higher pass rates were observed among female students, aligning with broader educational trends.

Common Areas of Strength and Weakness

Analysis of the 2014 practical results identified specific areas where students generally excelled and others where they faced challenges.

Strengths:

- Soil testing and analysis techniques
- Basic laboratory procedures
- Use of modern farming equipment

Weaknesses:

- Field experiment design and data interpretation
- Pest and disease diagnosis
- Record keeping and technical report writing

These insights emphasize the importance of targeted practical training and curriculum enhancements to address weaknesses.

Factors Influencing Student Performance

Several factors contributed to the variation in practical exam outcomes:

- Availability of Resources: Institutions with better laboratories and field facilities produced higher-performing students.
- Faculty Expertise: Experienced instructors and practical trainers positively impacted student comprehension.
- Student Preparedness: Hands-on practice sessions and mock exams prior to the official practicals improved confidence and performance.
- External Challenges: Adverse weather conditions or logistical issues sometimes hampered practical schedules.

Challenges Faced During the 2014 Practical Examinations

Resource Limitations and Infrastructure Gaps

Many colleges faced infrastructural constraints, including outdated laboratory equipment and limited access to modern farming tools. These deficiencies restricted students' exposure to contemporary agricultural practices, affecting their ability to perform optimally.

Standardization and Evaluation Discrepancies

Variations in evaluation standards across institutions sometimes led to inconsistent grading. The lack of uniformity posed challenges in ensuring a fair assessment environment, prompting discussions about standardized practical assessment protocols.

Logistical and Administrative Hurdles

Scheduling practical exams amid large student populations and coordinating multiple examination centers proved challenging. Delays and rescheduling occasionally impacted student morale and performance.

Student Preparedness and Practical Exposure

Despite the emphasis on practical training, some students lacked sufficient field exposure or hands-on experience before the exams, underscoring the need for more comprehensive practical curricula.

Implications for Agricultural Education and Future Directions

Enhancing Practical Training Quality

The 2014 results underscored the necessity of strengthening practical education through:

- Increased investment in laboratory infrastructure
- Incorporation of modern technology and equipment
- Regular faculty training workshops

Curriculum Reforms and Skill Development

Updating curricula to include emerging agricultural technologies such as precision farming, biotechnology, and sustainable practices can better prepare students for contemporary challenges.

Assessment Standardization and Quality Assurance

Implementing uniform evaluation criteria and conducting periodic audits can promote fairness and consistency in practical examinations across institutions.

Bridging Resource Gaps in Rural and Underprivileged Areas

Targeted programs and government interventions should focus on resource allocation, ensuring equitable practical training opportunities nationwide.

Leveraging Technology for Practical Learning

Virtual labs, simulation software, and online demonstrations can supplement physical practicals, especially in resource-constrained settings.

Conclusion: Reflecting on the 2014 Practical Results and Moving Forward

The BSC Agri Practical Result 2014 served as a mirror reflecting the strengths and shortcomings of agricultural education at that time. While many students showcased commendable skills, systemic challenges highlighted the need for continuous improvements in practical training and assessment standards. Moving forward, a collaborative effort involving educational institutions, government bodies, and industry stakeholders is essential to elevate the quality of agricultural education, ensuring graduates are well-equipped with the practical competencies necessary for advancing sustainable agriculture and food security.

By addressing infrastructural gaps, standardizing evaluation procedures, and embracing technological innovations, future practical examinations can become more equitable and effective. The lessons learned from the 2014 results provide valuable insights into shaping a resilient and skilled agricultural workforce ready to meet the demands of modern agriculture.

QuestionAnswer Where can I find the BSc Agri Practical Result 2014 online? The BSc Agri

Practical Result 2014 can typically be accessed through the official university or college examination portal or the respective state's agricultural university website where the exams were conducted. What are the common steps to check BSc Agri Practical Result 2014? Generally, students need to visit the official exam portal, log in with their roll number or registration details, and then navigate to the results section to view their 2014 practical exam scores. Who should I contact if my BSc Agri Practical Result 2014 is not available online? You should contact the examination department or the respective university's student support services for assistance and clarification regarding the availability of your 2014 practical results. Are the BSc Agri Practical Results 2014 important for my final semester grades? Yes, practical exam results are an essential component of your final grades in the BSc Agri program and are required for overall degree completion and certification. Will the BSc Agri Practical Result 2014 be announced via SMS or email? Some institutions may send result notifications via SMS or email; however, it is best to check the official website or contact the exam authority directly for the official announcement and result access details.

Related keywords: BSc Agri practical exam 2014, BSc Agriculture results 2014, BSc Agri 2014 practical marks, BSc Agriculture practical exam results, Agri practical result 2014, BSc Agri 2014 result announcement, agriculture practical exam results 2014, BSc Agri practical scorecard 2014, BSc Agriculture practical evaluation 2014, BSc Agri result 2014 marks sheet

Read the full article online: [BSC AGRI PRACTICAL RESULT 2014](#)