

**Management Practice**

Characteristic	Current / Defender	Alternative / New / Challenger
Strengths		
Weaknesses		
Risk assessment		
Non-cash opportunity costs that should be considered		
Future impacts of continuing the practice		
Other factors to consider		

**Partial Budgeting Worksheet**  
**AABI Farm Business Management Team**  
**03/14/2018**

c			
<u>Positive</u> Effects of Adopting Alternative / New / Challenger Practice	Value	<u>Negative</u> Effects of Adopting Alternative / New / Challenger Practice	Value
A. Increased Revenues (Annualized)		C. Decreased Revenues (Annualized)	
1	\$	1	\$
2	\$	2	\$
3	\$	3	\$
4	\$	4	\$
5	\$	5	\$
6	\$	6	\$
7	\$	7	\$
8	\$	8	\$
9	\$	9	\$
10	\$	10	\$
Total	\$	Total	\$
B. Decreased cost (annualized)		D. Increased cost (annualized)	
1	\$	1	\$
2	\$	2	\$
3	\$	3	\$
4	\$	4	\$
5	\$	5	\$
6	\$	6	\$
7	\$	7	\$
8	\$	8	\$
9	\$	9	\$
10	\$	10	\$
Total	\$	Total	\$
Total positive effects (A+B)		Total negative effects (C+D)	
Net effect (A+B) - (C+D)			