ANIMAL AGRICULTURE & MANAGEMENT

CLASSIFYING ANIMALS FINANCIAL RECORDS

BRANDING

Uses a metal instrument to burn or to freeze a mark on the animal.



BRANDING

- I. The original use was to show ownership NOT individual animal identification numbers
- 2. Provides a permanent method of identifying animals
- 3. Animals are usually branded prior to weaning
- 4. The Beef Improvement Federation recommends the use of a lettering system to represent the year of birth
 - I. This reduces the number of items that are branded on the animal
 - II. Provides uniformity for all breeds
 - III. Example: 2013 A; 2014 B; 2015 C; etc.

EAR TAGGING

Uses special pliers to attach plastic pieces with numbers on them.



EAR TAGGING

- I. Easy to read from front view but is less permanent than some systems
- 2. Tags are made of plastic or metal
- 3. The same lettering system representing the year of birth can also be used on ear tags

TATTOOING

Uses a special tool to put inked numbers in ears, lips, or other locations.

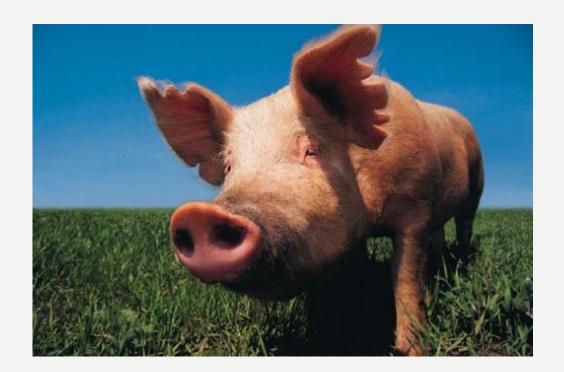


TATTOOING

- I. Permanent, simple, and relatively painless to use
- 2. Utilizes a lettering system to represent the year of birth
- 3. More difficult to read than other systems

EAR NOTCHING

Uses a special notching tool to cut out little V notches on animal's ears



EAR NOTCHING

- I. Important to remember that you should be standing behind the animal to determine the right or left ear
- 2. Notches in a pig's right ear indicate litter number
- 3. Notches in a pig's left ear indicate individual number
- 4. The notch on the bottom of ear near the head means I; on the bottom near the tip of the ear means 3; in the tip of the ear mean 81; on the top rear tip means 9; on the top near the head means 27
- 5. The left ear has only 1, 3, 9 because 27 and 81 are not needed for individual numbers
- 6. An animal can only have 2 notches in any location except for 81, which can only have 1 notch

- Asset something tangible of value that a person owns
 - Current items quickly converted to cash or that will be sold within 12 months. Ex) cash, checking, savings, stocks, non-depreciable inventory of crops, livestock, etc.
 - 2. Non-current items that have a useful life of more than one year. Ex) land, machinery, breeding livestock, etc.

- Liability debts
 - Current debts due to be paid this year. Ex) fertilizer and feed bills, tractor and building payments, the part of the mortgage that is due this year
 - 2. Non-current debts not due this year. Ex) mortgages not including this years payments

- Formulas used to calculate financial records
 - I. Total Assets = current assets + non-current assets
 - 2. Total Liabilities = current liabilities + non-current liabilities
 - 3. Net Worth = total assets total liabilities

- Inventory an itemized list of things owned by a business with the beginning value and depreciated value
 - 1. Non-Depreciable Inventory items that will be used up or sold within a year. Ex) feed, supplies, etc.
 - 2. Depreciable Inventory items that have a useful life of more than one year and lose value because of age, wear, or becoming out of date because of technology advancements
 - 3. Land is NOT depreciable property