



# **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

1. 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

1. 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

1. 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 1; 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

# FINANCIAL RECORDS

- Asset – something tangible of value that a person owns
  1. 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.

# FINANCIAL RECORDS

- Liability - debts
  1. 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

# FINANCIAL RECORDS

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

# FINANCIAL RECORDS

- 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