

SAE Non-Current Items

Categories help track your investments in these (1) expensive and (2) long-term use items to support your SAE efforts!

Non-Current Items

1. Depreciable Breeding Animals
2. Machinery & Equipment
3. Depreciable Land, Buildings, and Improvements
4. *Land
5. **Non-Depreciable Breeding Animals



These help organize your long-term items

The cost of these are spread over time

Like...

1. Buying a new breeding animal to be used in producing show pigs to sell from our "Breeding Swine SAE"
2. Buying new Bee Boxes to use in "Honey Sales SAE"
3. Buying a new portable building to store garden supplies for our "2026 Garden Sales SAE"
4. Purchase land to be used in "2026 Hay Production SAE"
5. Raising a heifer that you decide to transfer into your "Breeding Cattle SAE" to be new cow

(*)Does not change in value

(**)These are breeding animals you raised, so the value remains the same over all the years since you already tracked expenses.

Depreciation - spreads the cost of the item over its useful life and shows a value each year.

Formula =
$$\frac{(\text{Cost} - \text{Salvage}) \text{ Value}}{\# \text{ Years of use}}$$

Salvage is value (\$) when you are done using the item