

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 = (Cost - Salvage) / Value # Years of use

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