



Vol. 2, No. 3 Aug.-Sept. 2010

Contents

- Maintaining a Record-Keeping System
- Performance Records
- Regulations for Extra-Label Drug Use
- Calendar of Events

A Short Pencil Is Better Than a Long Memory: Maintaining a Record-Keeping System

Steven M. Jones, Associate Professor

Historically, many producers have found keeping and analyzing financial records a challenge.

Keeping and analyzing farm financial records are essential in the efficient management of a farm business. Accurate records and the resulting analyses can assist you in making financial and production decisions, complying with tax laws, supporting loan applications and other governmental regulations. Traditional hand record keeping and computer programs have all been accepted and used by a number of farmers. Developing and using a farm record-keeping system will allow you to make more informed decisions affecting the profitability of the farm.

Two basic methods of keepin records are available to producers. These methods are 1) handwritten and 2) computerized record-keepin programs. Each method has its advantages and disadvantages. Individual

producers must determine which method fits their situation and resources. But neither system works if there is no consistency or regularity in how the records are maintained.

One of the simplest systems available involves recording by hand all financial transactions in a journal format. Purchases and sales activities are listed by hand as they occur. The entries should show:

1. The date
2. The item involved (quantity, size, etc.)
3. Cash involved in sales or purchases

The hand recording system is still useful for many farmers and has the following characteristics:

1. Low initial out-of-pocket expense
2. Easy to implement
3. Time consuming
4. More opportunities to make mistakes
5. Limited in extent of analysis without extraordinary investment of time and effort.

Developing and using a farm record-keeping system will allow you to make more informed decisions affecting the profitability of the farm.

Arkansas Is Our Campus

Visit our web site at:
<http://www.uaex.edu>

Computer System:

The advantages of a computerized system depend on the expectations of the accounting system, the amount of time available to keep records and the attitude towards the initial investment cost. The use of computer software has expanded on farms in recent years. There are several different types of farm record-keeping systems available for use in computers (e.g., Quicken). The computerized system has the following characteristics:

1. Higher initial out-of-pocket expense
2. May require a significant amount of time to study and master
3. Fast
4. Accurate
5. Can be a powerful analysis tool

If a hand system can provide the detailed information required by you to make informed business decisions, it may be the best choice. However, if the hand system does not give the desired level of financial information, computerized systems should be considered.

Financial Record-Keeping Systems

Financial record-keeping systems are more readily available because the types of records maintained for a goat or sheep operation are very similar

to other types of agricultural operations. Choosing a financial record-keeping system is usually done by personal preference. Several are available that produce similar reports and summary information. When choosing a program, producers should pick one that they are comfortable using. Producers may want to check into what programs have workshops available that help demonstrate how to use the programs for agriculture.

Maintaining an accurate set of financial records is important for two reasons. The first reason is tax preparation. Operating an animal enterprise allows a producer to file an IRS Schedule F, Profit and Loss From Farming Form, as long as that enterprise is operated with the purpose of making a profit. The second reason for maintaining an accurate set of records is to measure the overall financial performance of an operation. The same set of records can be used to do taxes and measure financial performance. The types of financial records that producers need to maintain can be broken down into four different groups: income, expenses, assets and liabilities.

Record keeping is a very important part of any agricultural enterprise. By keeping both production and financial records, producers are able to manage their operations. Without records, a producer will have a harder time determining the progress made towards the operation's goals and objectives. 

Performance Records: The Key to Accurate Decision Making

Steven M. Jones, Associate Professor

Performance records allow a comparative evaluation of animals for production traits of economic importance. Reproduction, growth and carcass merit are the traits of primary economic importance in meat animal industries, including meat goats and sheep. However, pedigree and visual appraisal for conformation have been the primary basis of animal selection in most small ruminant herds. Good on-farm performance records include the comparative evaluation of females for reproductive output, the evaluation of individual offspring for weight gain and, in multi-sire breeding

programs, herd sire comparisons for progeny performance.

On-farm performance testing is commonplace to assess female productivity in other livestock

Objective, accurate recording of herd performance allows producers to make better selection and culling decisions and to measure performance responses to management changes.

industries where profit is a primary objective. Calving rates and weaning weights are two of several traits recorded and used

for selection decision making in beef cattle herds. In dairy goats, milk yield is a routinely measured doe performance trait. A similar emphasis on record keeping for performance traits has not been applied in purebred or commercial meat goat programs. Objective, accurate recording of herd performance allows producers to make better selection and culling decisions and to measure performance responses to management changes. Producers can assess the production return (i.e., litter weight weaned) from the expenses incurred for female management.

Performance records should be easy to use. Records can be

handwritten in a notebook or on index cards. Alternatively, records can be maintained electronically on computer spreadsheets or herd management software. Electronic records allow easy handling of data for analysis, particularly for herds with large sets of data accumulated over several years. However, a hand calculator and a little time are all that may be required for processing data from smaller herds using handwritten records. Under any scenario, proper record keeping is essential to a successful performance testing program. Each animal in the breeding herd should have a separate record.

For each herd member to have a separate record, proper animal identification is required. Ear tags and tattoos are common forms of ID for small ruminants. Assign every herd member a unique and permanent ID number. Numbers can be assigned to offspring at birth when collecting early data such as birth weights, litter sizes and neonatal deaths.

Newborn data needs to be matched with the correct dam. In

herds with many females giving birth together on pasture or range, it can sometimes be a challenge to tell who belongs to whom. Rejected offspring, early newborn deaths and the occasional swapping of offspring make it important to properly and adequately ID offspring soon after birth, preferably within 12 to 24 hours.

Scales are needed to implement a performance testing program. Body weight is undeniably important as a measure of meat animal performance as well as for some aspects of general herd management. A small hand-held scale is sufficient to record birth weights. A larger livestock scale is needed for weaning weights. Scales may be bought, borrowed or rented depending on the needs and resources of individual operations. A weight tape or other means of estimating body weight are NOT acceptable. A scale should be periodically checked to ensure that it is accurate and precise when weighing animals.

Keep detailed health records on each animal. Periodic

evaluation of records is recommended for traits associated with internal parasitism, lameness, abortions, mortalities and other health concerns to help in making selection and culling decisions and reviewing herd management procedures. Although the primary focus has been on preweaning growth and female reproductive output, evaluation of other performance traits is encouraged.

Performance records, when used with visual appraisal and pedigree, facilitate improvement for economically important traits. Performance records allow for the evaluation of management procedures and how management changes affect performance. Performance records, when coupled with financial records, provide the basis of assessing the economic status of an enterprise and the likelihood of making a profit or incurring a loss annually. Performance and financial targets should provide direction to breeding programs. 

Understand the Regulations for Extra-Label Drug Use

Steven M. Jones, Associate Professor

It is critical for the developing meat goat industry to develop and maintain a reputation for safe and high-quality products. Goat producers face some major differences and difficulties compared with other major meat-producing animal industries. The meat goat industry is smaller than other major meat-producing animal industries such as the poultry, swine or beef industries. For obvious reasons, economics is an important consideration when animal health and feed companies consider product development. Because of this, few animal health products are FDA-approved for use in meat goats.

A major concern for goat producers is the perceived cost of working with a veterinarian. Most meat goat operations are small and are not the major means of income production for the individuals involved.

Income and profits are small, necessitating careful control and monitoring of expenses. Because of the frequent need for extra-label drug use in goats, it is especially important for the producer to have a good

Because of the frequent need for extra-label drug use in goats, it is important for the producer to have a good working relationship with a veterinarian who can prescribe or direct such extra-drug use.

working relationship with a veterinarian who can prescribe or direct such extra-label drug use and be a source of withholding times for such use. Most goat producers are unaware that they do NOT have “extra-label” drug use privileges. Only veterinarians who have

established a VCPR (Veterinarian-Client Patient Relationship) with a particular client may prescribe or use drugs in an extra-label manner on that client's animals if the animal's health is threatened and suffering or death may result from failure to treat.

To establish a VCPR, the veterinarian should have visited the farm and have a thorough knowledge of the management of these animals or should have recently seen the animal to be treated. Once a VCPR has been established, the veterinarian may use drugs in an extra-label manner provided the client has agreed to follow his or her recommendations.

There are three conditions of extra-label drug use as established by the Food and Drug Administration (FDA):

1. The veterinarian has examined the animal(s) in question recently and has made a diagnosis and a determination that products with proper labeling will not work in this instance.
2. The client has been instructed by the veterinarian in the proper use and administration of the product, a withdrawal period has been determined and the client is willing to follow the instructions given by the veterinarian.
3. The veterinarian is available to respond to any adverse reaction or follow-up examination and treatment that may occur to the animal due to the administration of the drug or failure of the drug to work.

Often a goat owner will not have the animal examined by a veterinarian but will telephone a veterinarian, who may never have visited the farm, with a list of symptoms and ask for a recommended treatment. This does not qualify as VCPR!

Many goat owners casually treat their animals and do not keep proper records of animals treated, drugs used or proper withdrawal period for that

product. If no information is available to establish a withdrawal time, then the treated animal or animal products, such as milk and meat, are permanently barred from the human food chain. This is to prevent illegal drug residues in products for human consumption. Although there are no drug residue test kits marketed specifically for goat meat, owners should be aware that drug residue testing is conducted on milk and meat produced for human consumption.

Since each herd is different, each owner should work with his/her veterinarian to create an individual herd health plan. Keep good records for each animal regarding medications, vaccinations, dewormers, diseases, breeding, culling etc., and use this information to plan your herd health program. Preventive medicine is usually less expensive than treating the disease, as the highest economic returns are realized when disease problems are at a minimum. Many diseases have similar symptoms, and a producer should work with a veterinarian familiar with common goat diseases. A veterinarian familiar with goats has the training and experience needed to provide diagnosis and recommend animal health products used in goats to treat these conditions.

Despite the lack of many approved medications for sheep and goats, producers can both stay within the law and treat their animals if they remember to abide by extra-label drug use procedures and work closely with a licensed veterinarian within a valid veterinarian client-patient relationship. Proper animal identification and record-keeping practices also go a long way toward avoiding illegal medication residues in marketed products. The Minor Use and Minor Species Animal Health Act (MUMS) passed by Congress in 2004 encourages pharmaceutical companies to create medications to prevent and treat rare diseases in major species (cattle, horses, dogs, cats, swine and poultry) and common diseases in minor species (all other species). 

Calendar of Events

August 20-22, 2010 – ARMGA Arkansas Classic Show and 50% Jackpot Market Wether Show will be having ABW points sanctioned for show and more to be announced. Entry fee \$15.00 per head with \$5.00 pen fee charge. If you show in the junior show, the entry fee will be waived for free to show in one open show. Judges:TBA. Clark County Fairgrounds in Arkadelphia.

August 28, 2010 – Back-to-School Show, Northwest Arkansas District Fairgrounds, Harrison.

September 11, 2010 – Southwest Missouri Boer Goat Show, Centennial Park Fairgrounds, Nevada, Missouri.

September 18-19, 2010 – Southeast Arkansas Goat Producers Association Fall Classic, Pine Bluff. Three shows during the weekend.

September 25-26, 2010 – NAMGA Fall Classic, Northwest Arkansas District Fairgrounds, Harrison.

October 7-9, 2010 – Arkansas State Fair, Arkansas State Fairgrounds, Little Rock. Two ABGA-sanctioned Open Boer Goat Shows and one Junior Boer Goat Show.

October 9-10, 2010 – Arkansas State Fair Junior Market Meat Goat Show, Arkansas State Fairgrounds, Little Rock.

October 23, 2010 – North Arkansas Meat Goat Association Free Fall Goat Clinic, 8 a.m., Harrison.

November 6-7, 2010 – NEA Boer Blow Out, Greene County Fairgrounds in Paragould. ABGA-sanctioned shows.

November 20, 2010 – Market Goat and Sheep Sale, noon, Silver Hill Farm, St. Joe.


Steven M. Jones, Associate Professor