Developing Heifer SAE Guide
Entrepreneurship SAE

ÆT *learn*

Situation: *You are a student interested in raising a breeding heifer to show and potentially keep her for breeding. This will require an investment of time and money.*

SAE SETUP

Step 1 Set Up the SAE - PROFILE Tab
- Select Experience Manager - choose "Add New."
- Enter the SAE name (breed, purpose, registered etc.)
- Select level of focus, typically individual, and SAE type
- Choose the primary area and subcategory
- Management Module - Select Market/Replacement Manager
- Hit "Save" (see example to the right)

> Name: Commercial Heifer 2024
> Level: Individual
> Type: Entrepreneurship
> Area: Animal Systems

Step 2 Develop Your SAE Plan - Experience Manager
- Click ✎ Complete the five tabs using the help in the header box of each section
- Description Tab - Include project duration, size/kind, goals, evaluation, and mentor
- Time Tab - Include time required for feeding/watering, care, management, exhibition, and shows or other common activities (hours per week)
- Financial Tab - List expected expenses and income and how they are secured (cash, non-cash, gift)
- Learning Objectives Tab - Click + Add Skills (select any three as a minimum

> - FND.A1.05 - Developing an SAE plan
> - AS.02.01 - Demonstrate management techniques that ensure animal welfare
> - AS.03.01 - Analyze the Nutritional Needs of animals
>
> *Once 3 skills are selected, add a brief description of related activities that may occur in your project related to each learning outcome*

requirement):

Step 3 Create a Budget for your SAE- Experience Manager
- Enter estimated annual income(s) for 1 commercial heifer during the SAE
- Enter estimated annual expenses for 1 commercial heifer that occur in the SAE
- Use the Memo to show calculations or rationale for the estimate

Step 4 Enter Beginning Values - FINANCES Tab (SAE items on/before 1st day in Ag)
- Select Blue Box - "*Start of Ag Ed Inventory*" **USE:** *Beginning Inventory Worksheet*
- Current Items Tab - Feed/hay, shavings, comm heifer if purchased prior to 1st day in Ag
- Non-Current Items Tab - Cattle chute, feeders, blower, etc
  List only Non-Current items owned by the student (items not owned = use Custom Hire)
- Liabilites Tab - existing loans for your SAE project
- Cash/Checking Tab - Cash/savings account value prior to 1st day of Ag available for cash expenses in your SAE

SAE FINANCIALS

NOTE: *Steps 5 - 9 will all be entered using the tabs inside the Market Manager*

Step 5 Add New Animal(s) - FINANCES Tab
- Choose Market Manager
- Select method of Purchase
  a. **Buy New Animal** - You use CASH for the Livestock Purchased (heifer)
  b. **New Non-Cash Entry** - You trade LABOR in exchange for the Livestock Purchased

Enter: Date, Vendor, Livestock Purchased, Value, # Head, Weight, (Memos for Non-Cash)

**If your heifer came in as Beginning Inventory on 1st day of Ag, it will appear here without a required purchase

		MARKET LIVESTOCK MANAGER		

Choose an SAE to Manage: Commercial Heifer ▸

b. [New Non-Cash Entry] [Non-Current Item Mgmt] [Experience Manager]

Tag / Name	Purchase Info	Current Status	Sale Info
	a. [Buy New Animal]	[New Herd Entry] [New Animal Entry]	

There are no animals associated with this SAE.

| Total Cost | Active Head Count | Inventory Value | Total Sales |
| $0.00 | 0 | $0.00 Market Value $0.00 | $0.00 |

Step 6 Record SAE Related Expenses
A. Cash Entries - SAE Cash Expenses   [New Cash Expense]
  a. Record date, vendor, SAE and type of expense
  b. Examples: feed, livestock purchase (if purchased after 1st day in Ag), barn rent, bedding, supplies

B. Non Cash Entries - SAE Labor Exchange   [New Non-Cash Entry]
  a. Choose the SAE for income and expense to show trade of labor value (memo) for SAE expense and quantity (memo)
  b. Record date, vendor, value of exchanged labor/expense
  c. "Save and Journal" your time spent(labor) for the value of the expense
  d. Other Non-Cash could be gifts of supplies, or Non-SAE trade, which is your labor such as babysitting for supplies

> **Cash Expenses** 💡
> 9/1/23 – Star Feed Store, $75 Purina Show 12, 150 lbs. (3 bags)
> **Non-Cash Expenses**
> 9/1/23 – Labor exchange, $150 annual barn rent, 15 hrs. kennel work @ $10/hr. exchange

Step 7 Record Animal Sale Info - Use Dropdown   [Sale Info]
Option 1 - Keep Heifer for Breeding
- Set up a Breeding Herd SAE
- Go to Market Manager and click the Sale Info dropdown
- Choose "TRANS to BREEDING" and enter date, value, weight and description

Option 2 - Cash Sale of the Heifer
- SELL - animal is sold as cash value
- DEATH LOSS - animal dies before end of project)
- USED AT HOME - animal is to be consumed at home
- Record a date, vendor, type, $ value, memo (#head/weight)

Also, enter premiums or winnings as "Other Income/Premium" FINANCE TAB (Cash Entries)

> **Cash Income** 💡
> 3/11/24 – Dash 4 Cash Jackpot, Other Income/Premium, $1500 - Champion Div. 2 Heifer
> **Non-Cash Income**
> 7/1/24 – Trans to Breeding, $3500

Step 8 Record/Manage Non-Current Items [Non-Current Item Mgmt]

- Choose "Add New" for items purchased while enrolled in Ag classes
- Record "Usage" for each item to link SAE(s) for depreciation (new Schaefer fan & stand)
- If you sell non-current items, choose "sale" and complete page

> **Non-Current Purchase** 💡
> 9/20/23 - Purchase Schaefer Fan/Cart; $450, 8yr life and $400 salvage value. Usage = 100% for Comm. Heifer SAE

Step 9 Herd/Animal Management [New Herd Entry] [New Animal Entry]

- Record herd or animal management tasks (weight, vet, deworm, preg check, AI, meds)
- Herd entry will apply to all animals in SAE, Animal will apply to an indvidual animal

SAE REFLECTION

Step 10 Record Your SAE Time - JOURNAL Tab

- Use the mobile version or desktop to journal your time
- Enter the date, choose your SAE, and related skill area
- Enter the amount of time in your SAE (hour/minutes)
- Description should include decisions and outcomes

> 💡
> On 9/1/23 –7 hrs. 30 min: Feed, water, manage heifer for the week

Step 11 Capture SAE Photos - JOURNAL Tab/Portfolio

- Use your phone to capture photos and upload directly using m.theaet.com
- Add captions to tie to SAE reports and in FFA Awards transition
- Also, you can access and add files in your Experience Manger

Step 12 SAE Reflection - SAE Manager

- Annual Summary – describe (1) your SAE duration and kind (2) SAE size/scope (#, breed, intent) (3) key outcomes of the year
- Enter any supplies on hand that have value, and you can measure using "+ New Asset."
This will include the heifer that rolls over on 12/31 remaining on inventory (cash value or fair market value)
- Review/enter non-current usage for all items.
- Learning Activities - Describe learning activities that support the planned skill in

> 💡
> 2023: Purchased a 500 lb Commercial show Heifer for exhibition in 2023-24. CLOSING INVENTORY: $1500 (heifer & feed)
>
> 2024: This is the first year I raised a commercial heifer SAE. I learned about animal care and feeding. I decided to keep her to start/add to my cow herd and transferred her as

Step 13 Determine Project Status

- In most cases, heifer SAEs can be ongoing and remain active until sold or transferred.
- Other market animal SAEs, like terminal animals (steers, pigs, lambs, goats), would become inactive after-sale
- Once heifer management changes (bred, turnout with cows, etc.), set up a new SAE, "Breeding Herd," Transfer to Breeding, and inactivate the Heifer SAE.
- See the Market Manager guide for transfer information.

Step 14 Key SAE Reports

- "Single SAE Experience Report"- summarizes THIS SAE project in one report
- "Profit/Loss Report"- summarizes annual income and expenses
- "Complete Record Book Report-" summarizes all of your records into one report