


Livestock Ledger

by
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HORSE SENSE

When it comes to horse knowledge, I consider myself lucky. I have more than 100 equine experts at my fingertips while sitting in my office at the Lancaster Farm and Home Center.

No, we don't have 100 county agents with horse expertise, but I do have a copy of the "Horse Industry Handbook," which is a most comprehensive guide to horse care and management. It is a research-based resource manual that is written, reviewed, and approved by equine experts from all over North America.

The manual is available from the American Youth Horse Council (606) 259-2742. Following are some educational topics for horse owners gleaned from the "Horse Industry Handbook."

Horse Barn Ventilation

A poorly ventilated barn or drafty barn puts a horse in an environment that can contribute to pneumonia and other respiratory problems. A properly ventilated barn has a minimum of drafts, but will have adequate air exchange to maintain horses in a healthy environment.

New horse barns should have at

least a six inch ridge vent with a minimum 12 to 14-inch overhang and a vented soffit running the full length. A rule-of-thumb guide is to provide at least one foot of ridge to ventilation for each horse or stall in the barn.

There should be at least four to eight air changes per hour in an adequately ventilated barn. Other factors to consider include the prevailing winds, the number of horses, and climatic conditions such as strong winds and blowing rain or snow.

A special ventilation problem occurs when hay is stored above the stall. Unless provisions are made to allow air movement about the stall area, effective ventilation becomes reduced or non-existent in the stable part of the barn.

An air passage of at least 12 inches must be left between the wall and bales of hay stored above each stall to allow hot, moist air to escape from the area below. For fire safety reason, it is usually recommended to store large quantities of hay in buildings not housing horses.

Hay Intake For Horses

All horses need long-stem forage for both physiological and

behavioral reasons. If hays are the only source of forage, rations should include hay at levels of 1.5 to 2 percent of body weight per day.

Consult the following table to aid you in providing adequate hay to your horse according to its production stage.

Production State	Forage Intake Guide Quality of Forage	Daily Intake % Body Weight
Maintenance	Average	1.5-2.0
	Poor	1.0-1.5
Growth	Excellent	2.0
	Average	1.5
Pregnancy	Excellent	1.75-2.0
	Average	1.5-1.75
Lactation	Excellent	2.0
	Average	1.5
Work: Light	Average	1.25-1.5
	Medium	1.0-1.25
	Intense	.75-1.0

Teaching A Horse To Trailer
It is obviously an unnatural event for a horse to be loaded into a horse trailer and transported. Therefore, the horse has to be trained to trailer.

Training horses to trailer at an early age, traveling with a quiet friend, allowing plenty of room for the horse, and teaching the horse to ride in various types of trailers are all factors that influence the trailering process.

Training a difficult horse to load can be a rewarding experience for the horse and horse owner. Positive, nontraumatic experiences are very important in teaching horses to haul safely and quietly.

There are several keys to successful trailering. Initial training for the horse at as young an age as possible, ideally as a foal. Teach the horse to load in a stock-type

trailer. The horse will be much less apprehensive if it does not feel so confined.

Horses can be fed in the trailer while learning to load. Load the horse in the trailer, allow the horse to eat, and unload without transporting. This procedure will help

the horse gain confidence and feel safe while in the trailer. Gradually, start transporting the horse and slowly increase the length of the ride.

Training the horse to trailer with a quiet friend helps eliminate stress for the new traveler. Teach the horse to load and haul on both sides, or front and rear of a trailer. Train the horse to load in both the ramp and step-up trailers. By varying the riding position, the horse will be able to load and ride in any trailer.

Your Horse's First Shoes

The horse's foot continues to increase in size until it is full-grown, at five or six years of age. If the horse is shod during the growing years, shoes should be reset frequently and progressively larger shoes applied as needed.

Ideally, growing horses should

be shod only for short periods of time for showing or sales. It is customary to only shoe them in front for these purposes. It would probably be beneficial for horses to be shod all-around during these periods, especially if they are doing any work that would cause the feet to wear down faster than they grow out. Avoid waiting until the horse is sore to shoe it.

Generally, first shoes should be as light as will give the desired protection to the foot. Aluminum shoes are often used. A rocker-toe is most desirable on young horses to ease breakover and prevent forging. Forging is a fault of gait when the toe of the hind shoe strikes the bottom of the front shoe. Half-round shoes are also used on the front feet to ease breakover and prevent limb interference. Heavier shoes may be used to enhance the gait of show horses.

The IRS and Horse Tax Management

The IRS, in deciding whether a horse activity is a business, considers whether the operation is run in a businesslike manner. The IRS has several criteria. One is whether the taxpayer changes operating methods, adopts new techniques, or abandons unprofitable methods, based on the facts shown in the taxpayer's business records. In short, the IRS believes that if you are not interested enough to document where you made or lost money, you are probably not interested in money and therefore you have a hobby!

Convincing the IRS that a horse activity is not a hobby can be difficult. It can be difficult even if a horse activity shows a profit two out of seven consecutive years. In the determination of whether an activity is engaged in for profit, no one factor is controlling. But one of the most important factors indicating a profit motive is whether the taxpayer operates in a businesslike manner. A well-thought-out and documented plan, designed to improve profitability, contributes substantially to a "businesslike manner."

Of course there is much more to tax management than convincing the IRS that you are in business. Essentially, good tax management minimizes the tax obligation without reducing profitability. But that is impossible without good records. For example, if this year's taxes will be particularly high relative to other years, buying ahead, paying current bills, considering alternative methods of depreciation on new equipment, and considering a number of other moves could all reduce taxes. They could, that is, if you have the records to see which moves are advisable.

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