

## G Pets and Livestock

**REVISION 18**  
(10/01/11 - 12/31/11)

Animals may be COUNTABLE or NOT COUNTABLE as a resource, income, or an expense, depending on their use.

Animals used for home consumption, to produce items used for home consumption, or to produce income are considered a resource and are NOT COUNTABLE. These animals include, but are not limited to, the following:

- Livestock or other animals that are raised to produce products that may be sold or used for home consumption.
- Race horses, whether being raced or being used for stud service, when they are producing income.

NOTE The income produced is considered self employment. (See [Self Employment - Animals](#))

Key animals on OTAS using the LI Other Assets Code.

Treat rare exotic animals with an [equity value \(g\)](#) that exceeds the maximum resource limits as follows:

- For CA, the excess equity value is COUNTABLE.
- For NA, the excess equity value is NOT COUNTABLE.

Key rare exotic animals on OTAS using the LC Other Assets Code.

All other animals are considered pets. DO NOT key this information in AZTECS.