Following is a response from DHS Research & Data Analysis Director, Tom Pullum:

The cases in the IR file are the women age 15-49 who were interviewed in the survey. The cases in the BR file are all the children those women had, whether they are living or have died. Women who had no children are not represented at all in the BR file. Most of the information about a woman in the IR file is included on each of her children's records in the BR file.

Have you looked at the IR and BR files separately? A merge only makes sense if there are variables for the women in the IR file that you need for your research and that do not already appear in the BR file. You would only want to copy those variables. In both files, the identifiers for the women are v001 v002 v003. I am curious--please let me know which IR variables do you need that are not already in the BR file?