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October 2013

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Volume 17 • Issue 3



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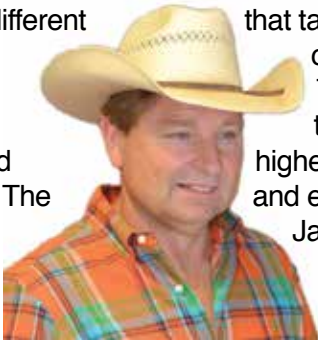
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VIEW FROM THE BLOCK

We're in a whole different scenario that we were a year ago. We've got some feed and some grass— and we've had a little rain. The yearling cattle just keep trending higher now that corn prices have fallen off a bit. There aren't a lot of the yearlings around so they will bring some money.

As we enter fall, we're sure seeing fewer cattle hit the market. Optimism seems to be running rampant. We are seeing the higher risk cattle, right off the cow without any vaccinations, trend lower. The front end of the cattle that have been weaned and have had some vaccinations are sure steady and maybe even a little higher in places. The bottom line is, wean your calves and get them vaccinated. Then, we're off to the races!

The slaughter cow market has been maybe \$3-5 lower, but it's still really good. The market this fall will be pretty typical. The highs for the cow market is really still to come the end of this year or beginning of next year. There won't be a lot of numbers in the slaughter cow and bull trade and



that takes quite a bit of meat out of the market. That's why I expect the fat cattle to trend higher the rest of this year and even after the first of January.

The latest Cattle on Feed Report showed the total number of cattle on feed down 7%, while placements were off 11% and marketings were down 4% compared to last year. Placements for August were the lowest, while marketings in August were the second lowest, since 1996. These shortages will start showing up in market prices.

We have some really nice young cows and bulls consigned for our special cow sale coming up on October 26. We'll sell the bulls starting at 5, with cows following at 6 p.m.

We will be having some meetings in select locations across our trade area this fall. We'll be giving away a Gooseneck trailer, so you'll want to be sure and attend a meeting near you so you can be eligible to win.

Good luck and God bless.

Jackie Moore

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Find out what sunflowers have to offer Missouri growers. See Page 38— *Photo by Joann Pipkin*

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BEEF Checking in on the Checkoff

The Missouri Beef Council and Cattlemen's Beef Board created a partnership to launch a new line of fresh beef products in five Price Cutter grocery stores in Springfield, Missouri. The line of products meet consumer demands for convenient fresh beef and keep preparation to 30 minutes or less, with a complete meal in one dish. The work has included development of five products and labels, point of sale materials, promotional plans, and training for store staff.



Missouri Beef Industry Council

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BEEF IN BRIEF

Drought Returns 'with a Vengeance'

Late-planted corn north of Interstate 70 is dead or dying due to lack of rain and scorching temperatures since early September.

According to University of Missouri Extension Corn Specialist Brent Myers, it's too late for future rains to save corn yields. He said corn is showing signs of drought, including senescing, or drying from the top of the stalk down instead of from the ground up, early ear drop, and a white cast of leaves and stalks.

In this year of weather extremes, rain and low temperatures prevented corn planting during the optimal period before June 1 and set the stage for disease development. Late-planted corn also didn't pollinate well probably due to the onset of drought, Myers said. Parts of the state have seen minimal amounts of tip back, where kernels are aborted from the tip of the corn in an effort to save moisture.

MU Extension Agronomy Specialist Bill Wiebold said 2013's wet spring and dry summer presented a dismal scenario for crop yields. "Because drought stress occurred during mid-to-late summer, the yield component affected most will be seed size. Small corn kernels result in low-test weights. Small soybean seeds may not affect test weight, but clearly reduce yields," he said.

— Source: University of Missouri Cooperative Media Group

MCA Calls SB 9 Override Victory for Agriculture

The General Assembly, on Sept. 11, 2013, stood firm for Missouri's farm and ranch families by overriding the governor's veto of S. B. 9. Missouri Cattlemen's Association (MCA) President Chuck Massengill said this vote is a victory for more than 52,000 Missouri cattle farms and ranches.

"The success Missouri agriculture has seen this past year has been great. Many farm family's will benefit from the passage of S.B. 9," said Massengill. "This bill is a step in the right direction and will help producers protect their business and livelihood."

The legislation stiffens penalties for cattle rustling. The new language will make penalties for cattle rustling tougher by making the first offense a felony in most cases.

The bill will also fix the current animal abuse and neglect law. The past animal abuse and neglect law allowed a farmer to receive a hefty fine or even imprisonment because their livestock got out of their confines. — Source: Missouri Cattlemen's Association

Corn Forecast Changes: Net Farm Income to Decline

USDA's August forecast for 2013 shows a decline of \$7.6 billion (6.3 percent) in net farm income from its February forecast. Underlying the adjustment are expectations of a drop in the value of crop production; an increase in payments to stakeholders and for manufactured inputs; and a decline in machine hire and custom work revenues. Offsetting these downward revisions were expectations of an increase in the value of livestock production and other farm income, combined with declines in inputs purchased from the farm sector, particularly feed.

The largest change in dollar-value terms since February's forecast was a \$9.5-billion downward revision in feed crop cash receipts, mostly for corn (down \$8.1 billion). Forecast receipts from miscellaneous livestock were lowered almost \$1 billion. The value of annual change in crop inventories was reduced almost \$5 billion from February's expectations. — Source: USDA

Exports to Japan Continue to Surge

U.S. beef exports are on the rise. Through July, beef exports are up 3 percent from a year earlier while beef imports are down 2 percent. The 2013 forecast for U.S. cattle imports was lowered to 1.9 million head amid falling shipments from Mexico. Cattle imports are down 20 percent for the year.

Amid the export hike is increased trade with Japan, which is up 52%. Exports to Hong Kong and Taiwan are also showing sharp increases. Japan exports have surged in 2013 since import restrictions were relaxed in February to allow for imports of U.S. beef from cattle less than 30 months of age.

— Source: USDA Economic Research Service

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NUTRITION KNOW-HOW

Nutritional Economics

Reducing costs: bigger expense in long run?**BY JUSTIN SEXTEN FOR CATTLEMEN'S NEWS**

There are two ways to think about herd nutrition: expense or investment. If you consider feed and forage simply as an expense, the tendency is to focus efforts on reducing expenses without considering the cost of reduced productivity. Make no mistake, cost reduction can be profitable and can also reduce the margin for error.

Reproduction and health are two areas where the risk of excessive cost reduction can be worse than spending too much for feed. Using first-calf heifer management as an example, let's consider failure to provide adequate nutrients prior to calving to ensure the heifer calves at a favorable body condition score. This failure can result in a non-pregnant cow after weaning her first calf. Now the cow has two year's expenses and one

calf to pay the bills. Carrying her another year will increase her costs and your risk as she is not guaranteed to become pregnant the next breeding season but is certain to incur more expense. Consider how much supplemental feed may have been purchased for the entire cow herd using the "revenue" generated from not selling a young open cow who is four to five years from breaking even.

Health is another area where the risk of providing inadequate nutrition can be greater than the feed costs incurred to prevent disease. Providing energy and protein-dense feeds at weaning with minimal filler ingredients is critical to ensuring good immune response and promoting gain after weaning. Calves unable to develop an immune response due to inadequate nutrition may require increased treatments or experience greater death loss. In this case reducing feed costs also reduces profit opportunities due to increased treatment and morbidity expenses.

These two examples should not suggest there is no limit to acceptable feed cost, but should serve as indicators that there are situations where the lowest cost option fails to meet the needs of the cattle and results in greater overall expense.

There are nutritional investments beyond feed worth considering. The forage test is the first and most important investment producers can make. There are several reasons why forage-testing is not used in more operations. The first reason is inability to collect a sample correctly. Collecting forage samples in stored forages requires a forage probe. A listing of available probes can be found at http://www.foragetesting.org/index.php?page=hay_probes. These probes follow National Forage Testing Association guidelines and are a worthwhile investment if you are collecting very many forage samples or if you simply do not like trying to track down a probe when you need it.

Alternatively, ask your feed representative to assist with forage sampling. A partnership with your feed supplier in which feeding programs are custom-built for your operation will benefit both parties. Sampling your forage is necessary to develop a feeding program designed with your forage quality, management system and performance goals in mind.

Forage testing will cost about \$20 per sample, if forage sampling allows you to reduce supplement feeding by 1 pound per head each day using supplemental feed costs at \$0.10 / pound then the forage test is paid for in 200 animal days. If greater supplement levels are needed based on forage test results testing payback occurs as discussed in the first example by preventing inadequate nutrition from increasing the open cow percentage.

Another nutritional investment worth considering is hay storage as there are several opportunities for return on investment. The initial return is hay loss savings—covered forages experience reduced dry matter losses associated with weathering so less hay is needed. Dry matter losses are also observed due to greater waste at feeding as cattle refuse to eat a greater percentage of outside stored hay. Additionally covered hay is higher quality resulting in reduced investment in supplemental feeds. Hay storage also offers opportunity to carry hay inventory from one year to the next reducing forage costs in drought years. Consider the value of a barn full of hay last year with the opportunity to fill it past this spring and summer. As the end of the year approaches some producers may consider hay storage investments as a tax management option.

— Justin Sexten is state extension specialist, beef nutrition, at the University of Missouri-Columbia. Contact him at sextenj@missouri.edu.



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NEWS TO USE

BEEF Magazine Names Top 50 Industry Leaders

Jackie Moore recognized for turn-around of Missouri calves

COMPILED BY STAFF

Joplin Regional Stockyards' co-owner Jackie Moore earned a spot on BEEF magazine's 50 Industry Leaders list (see number 24), released in the publication's September issue. Here's a run-down of those making the list.

1.

Dell Allen — a widely recognized pioneer in developing food safety protocols, used both domestically and internationally.
2.

Roy Wallace —vice president of beef programs for Select Sires. Wallace spent his life in producing better beef cattle through improved genetics and reproduction.
3.

Charles E. "Charlie" Ball —worked 24 years as an agricultural writer after first training as an agricultural engineer. Ball is perhaps best known as a chief architect of the powerful Texas Cattle Feeders Association.
4.

Frank H. Baker — an Oklahoma native who formed the Beef Improvement Federation (BIF).
5.

W.E. "Bill" Beal — joined Virginia Tech in 1979. There, he contributed to research in improving cattle's reproductive efficiency, with most of his work centered on methods for controlling estrus and ovulation in cattle.
6.

John Crouch —served a 34-year career with the American Angus Association where he was at the forefront of breed improvement programs in the beef industry.
7.

Louis "Mick" Colvin —took the concept of identifying and marketing

- Angus-type cattle and in 1978 created the Certified Angus Beef (CAB) brand.

8.

William D. "W.D" Farr —the patriarch of an internationally known family cattle-feeding enterprise recognized

- for many years as one of the most technically advanced in the world.

9.

John Brethour —a scientist at Kansas State University Agricultural Research Center at Fort Hays, Brethour was best-known for his work perfecting ultrasound methods especially the application of the technology to the precision feeding of beef cattle.

10.

H.C. "Ladd" Hitch Jr. — a past chairman of the board of Hitch Enterprises, a vertically integrated agribusiness that included everything

from farming to a branded beef line.

11.

James D. Bennett — a renowned cattle breeder, his family developed Knoll Crest Farm in Virginia into a nationally prominent source of Hereford, Angus and Gelbvieh genetics. In 1981, he brought the first Gelbvieh cattle to Virginia.

12.

Jo Ann Doke Smith —raised in a pioneer Florida farming and ranching family, she was the first female president of the National
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Proper treatment of downed cows part of good animal husbandry

BY DAN THOMSON & CHRIS REINHARDT

The downed cow has become the poster child of the beef and dairy industries by the animal rights groups. Downed cattle are not allowed to enter the food chain and handling these animals has been a focus of laws created to prevent animal abuse. In this column, we are going to take a look at the causes of downed cattle, how to move them, how to care for them and how to develop a plan for different prognoses.

There are many different causes of cattle going down and not getting up. It can be due to injury, infection, fatigue, toxins or others. Trauma or injury to the brain, spinal cord or nerves can cause an animal to not be able to rise and walk. Swelling or pressure on nerves can also cause the loss of nerve innervation to a limb or system. Hard pulling calves, trauma and injuries can cause swelling followed by pressure on the nerves and decrease a cow's mobility. Lead toxicity or high sulfates in water can lead to toxin-induced downed cows. Other causes of downed cows can be infectious disease such as listeria or histophilus somnus. Histophilus, formerly known as haemophilus, is a bacteria that can cause embolisms in the brain of cattle. There are other causes of downed cattle such as nervous coccidiosis, stress and fatigue syndromes, and other less frequently seen causes.

Downed animals should not be dragged or lifted with chains. The Downed Animal Act prohibits people from dragging downed animals. In emergency situations, when you are saving an animal from a pond or bog, you may have to drag them out of the situation. However, if you are moving an animal in a non-emergency situation, you should take the time to do it correctly. Moving animals long distances on a farm or ranch



should be done with the bucket of a loader, a sled, or by placing an animal on a trailer.

When we encounter a downed animal, the first thing I look at is whether the animal is alert or moribund. A moribund animal is down and non-responsive to external stimuli. An alert downed animal is one that is responsive to external stimuli, can sit up sternally, and consume feed and water on its own. In my experience, cattle that are moribund generally do not recover. It is best to consult a veterinarian on cases like these but understand that the prognosis is grave. I work hard to give alert downed cattle a chance to improve. These animals should be provided shelter, feed and water. These are intensive care cases. Downed cattle should be rolled or have their position changed every 6 to 8 hours to prevent compartmentalization or loss of limb function from lying on it for extended periods of time. Depending on the situation, cattle should begin to show signs of recovery within 24 to 72 hours. If you do not have the time or facilities to properly care for these animals, humane euthanasia should be considered.

Humane euthanasia should be considered if animals are not responding to therapy or time. Euthanasia is the latin

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HELPING HANDS

Cost –Share 101

Here's a step-by-step look at how to get started

COMPILED BY OUR STAFF

Maybe you've heard about how a state cost-share program helped your neighbor install conservation practices. You're interested in learning more but don't know where to begin. Here's your chance. Read on for a quick run-down on how you can get started with a cost-share practice all your own.

Cost-Share Program

Available through your local Soil and Water Conservation District, cost-share provides incentives for landowners to install conservation practices that prevent or control excessive erosion and protect water quality. Landowners can receive up to 75 percent of the estimated cost of the practice to be reimbursed after the practice has gone through a certification process.

How do I get started?

Here is the step-by-step process that will take you from start to finish on a cost-share practice.

Step 1: Contact your local soil and water conservation district office to see what cost-share practices are available in your district. Qualified landowners may apply at the local office.

Step 2: A certified technician will evaluate the proposed site to see if it meets eligibility requirements for cost-share and recommend the most cost effective practice for your particular situation.

Step 3: A qualified technician will design the practice based on the site visit and the goals of the landowner, and make sure that the practice will meet all standards, specifications and policies.

Step 4: A contract for a cost-share practice is created, signed by the landowner and technician, then submitted to the local soil and water district board for approval. Approvals are based on funding amounts available and if the board and landowner feel that the contract can be completed by the termination date assigned.

Step 5: After the contract has received board approval, the landowner is authorized to begin installation of the practice based on the standards, specifications and policies provided.

Step 6: Upon project completion, the landowner notifies the local soil and water office that the project is complete. A qualified technician will then perform another site visit to 'check out' the completed practice to determine the extents applied and certify the project meets standards, specifications and policies.

Step 7: The landowner submits proper documentation for all expenditures to the district office.

Step 8: The contract payment document is generated based on the extent of qualified expenditures installed and documented by the landowner and practice certification by the certified technician.

Step 9: Once the contract payment document has been approved and signed by both the landowner and the local soil and water district board, it is electronically submitted by the local office to the Soil and Water Conservation Program office for payment processing.

Step 10: Reimbursement from the state is direct-deposited in the landowner's bank account following approval by the local soil and water district board. The landowner will receive, via mail, notification from the program office that the payment has been processed.

Additional information on the Soil and Water Conservation District is available on-line at <http://www.dnr.mo.gov/env/swcp/index.html>

—Source: www.dnr.mo.gov

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REA: 0.36 • \$W: 27.18 • \$F: 38.43 • \$G: 49.14 • \$B: 84.83



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Sire: KMK Alliance 6595 I87 • MGS: Hyline Right Time 338
Birthdate: January 8, 2012
CED: 5 • BW: 1.9 • WW: 57 • YW: 99 • Milk: 23 • Marb: 0.29
REA: 0.41 • \$W: 30.55 • \$F: 40.28 • \$G: 14.99 • \$B: 71.35



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Sire: Connealy Impression • MGS: G T Shear Force
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CED: 6 • BW: 1.8 • WW: 58 • YW: 100 • Milk: 31 • Marb: 0.86
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NEXT GENERATION

Pay It Forward to the Next Generation

Get your plan in writing for smoother transition

BY DARREN FRYE

This has happened to all of us. A friend or an acquaintance has an accident or an unexpected medical emergency. We are shocked by the tragedy. Have you wondered what things would be like if you were in their shoes? What would happen if your family had to deal with that?



It's true that the odds of an unexpected tragedy happening to us are small, but it does happen and without warning. Unless there is a plan in place for the farming operation, your family and business will struggle due to lack of planning.

I know of a farmer who didn't start a legacy plan until he had already been diagnosed with cancer — the second time. He and his family had a lot of planning to get through quickly. It is understandably difficult to make the necessary decisions when the main decision-maker is fighting for his life.

The best decisions are made in advance — when everyone is still healthy and doing well. A 'close call' farm accident became a wake-up call for another farmer. He came face to face with what the operation could have gone through if something had happened to him.

He started to work on his legacy plan — as fast as he could — with the help of a legacy advisor. He wanted to be certain that his family and farm would be protected if he wasn't as fortunate in the future.

It is human nature to live our lives based on what we see going on right now. We don't usually think about death until someone close to us dies or we have a scare of our own. But when we see a close friend's family going through that, we imagine what would happen if it were our family.

You don't want to picture your family struggling or fretting about what's going to happen with the farm. They'd be dealing with enough already. With a plan, everything is set and will fall into place. Then the family focuses on grieving, as they should — not on business details.

Where's your legacy plan at now? Started? Finished? Non-existent? Choose to keep it urgent. You could start by sitting down to dinner with your spouse to talk about plans. You could make a phone call to your kids — to tell them that you're all going to start talking about this together.

If you need help starting these conversations, you could enlist a legacy advisor to jump-start or guide the discussion. By proactively planning now, you're making sure that it won't be too late for your farm and family.

With that proactive plan, here's another thing to think about. I recently heard about a farmer who said he had never considered his operation large enough to be exposed to estate tax. But in recent years, his farm has grown.

He's invested in his operation. He and his family have grown the size of their herd. They've added side businesses. With this growth his net worth has risen substantially.

He said he's realized he can't keep thinking that his operation is 'safe' from estate tax anymore. So he and his partners have decided to take action. They'll start working with one of our legacy advisors soon to put a plan in place.

If you haven't worried in the past about pushing through the estate tax exemption level, you need to consider what it could mean now.

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MANAGEMENT MATTERS

5 Strategies for Fall Cattle Management

Cow management now affects performance at calving time

BY MELISSA HUDSON FOR CATTLEMEN'S NEWS

Data shows that most cattle producers that use defined breeding and calving seasons opt for spring calving. However, "spring" is a pretty loosely applied term, encompassing calves born anytime from January to May. So, I'm going to approach this article in a broad sense and examples will be given with an average calving date of April 1 and weaning occurring in mid- to late-October. With that said, let's take a look at some management considerations for the upcoming fall for those of you with spring-calving herds.

Getting cows to rebreed and calve within an average of 12 months is critical to the success of any cow/calf operation. Thus, finding that point of diminishing returns for percent pregnant and the cost of nutritional inputs to get cows pregnant is critical. However, at this time of the year, that decision has been made and cows are either pregnant or not. Still, you cannot discount the effect of management now on how cows will perform during their next calving cycle.



1. Assess cow body condition and forage availability. Consult your area Natural Resources Conservation Service specialist to evaluate your expected forage resources heading into the winter. Cows that are pregnant and are not lactating have the lowest nutrient requirements and are the easiest to manage. However, it is still vitally important that cows are not allowed to become too thin (BCS < 5) before the onset of the next calving season. Cow BCS at calving is strongly related to their performance during the next breeding season. If your cows are thin and/or your forage resources for the winter are expected to be limited, you must be looking to purchase sufficient hay to maintain cow BCS at 5 as you enter into next spring's calving season. Although buying hay now can be expensive, it's still often the cheapest source of nutrients on a dollar per ton of nutrient basis. In that same line of thinking, if

forage resources are expected to be adequate, make sure you have a plan in place for managing them so you don't find yourself "short" before spring green-up.

2. Make a budget for winter supplementation. Hopefully you have been blessed with sufficient rainfall and are not in a position to need to purchase much additional hay for your cattle. Regardless, it's often necessary to purchase a supplement to ensure cattle are getting sufficient levels of protein to efficiently utilize the often lower-quality hay or stockpiled forage that is available. If cows are thin and forage is limited, look to purchase an "energy" supplement that is less than 20% crude protein and is the cheapest per ton of TDN. For cows that are in thin condition with adequate forage, purchase a higher protein supplement (>20%) that is the cheapest source of protein per ton. Consult with your local feed supplier and lock in those prices at a level that helps ensure profitability for

CONTINUED ON PAGE 12



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FALL CATTLE MANAGEMENT • CONTINUED FROM PAGE 11

the year ahead given market projections.

3. **Have a plan in place for those weaned calves.** I wrote about this in the August issue and it's even more pressing now. If you are rapidly approaching your weaning date, you must have a vaccination and marketing plan in place to capture the greatest value for your annual calf crop. Although time is running out, it's not too late to be planning a post-weaning management and marketing strategy to capture the greatest value for your calves.

4. **Check your cows to determine which ones are pregnant.** Once calves are weaned, if a cow is not pregnant, her job is done. Keeping a cow on your place that is neither raising a calf for sale this year or carrying one for next year is simply money out of your pocket. You MUST identify those cows that are "dead weight" and cull them before going into the winter and the highest upkeep

costs per cow (purchased/supplemented feeds). There are numerous ways to determine which cows are pregnant, but the easiest is to pay a veterinarian to determine pregnancy via rectal palpation. Alternatively, you can take blood samples (or have your vet do so) and send those off for analysis. Bio Preg Check (www.biopregcheck.com) can evaluate blood samples for determination of pregnancy for only \$2.75 per cow (for orders of 50 or more). While you may still incur the costs for supplies and your vet pulling blood, the accuracy of this method is typically greater. Regardless of what method you choose, even if it is simply to observe cows twice daily for estrus behavior, identifying and culling open cows equals dollars in your pocket, and who couldn't use more of those?

5. **Implement fall herd health management plan.** In addition to any pre- or post-weaning vaccination plans

MANAGEMENT MATTERS

The Legalities of Bull Leasing Contracts

Who is responsible for what?

VERN PIERCE PH.D. JD.

Agricultural producers use leases for many reasons such as reducing risk, lowering the cost of assets that are not used regularly, and when leasing is the only way to secure access to nearby land. Yet, whether a person is leasing livestock, a piece of specialized equipment, or a piece of

farmland, all leases have some things in common. A lease is essentially a legally enforceable contract between two or more people where one person owns something that someone else is willing to pay to use for some period of time. Important basic elements within any lease agreement include what you are

CONTINUED ON NEXT PAGE

you have for your spring-born calves, there are also other herd health items to consider. Mostly, for spring-calving cows, this is the time to utilize a pour-on or injectable dewormer. Consult a local vet regarding which products are most recommended for your area, but decreasing a

potential parasite load prior to entering the winter will mean your cows are utilizing scarce feed resources more efficiently.

—Melissa Hudson is assistant professor of animal science at Missouri State University

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BULL LEASING • CONTINUED FROM PREVIOUS PAGE

agreeing to lease, the length of the lease, and the price to be paid for leasing the property.

In addition to the basic elements found in all enforceable lease agreements, the issue of whether a lease needs to be done in writing must be addressed. An oral lease may still be enforceable if it can be completed in less than one year. However, it is almost always a good idea to have it in writing. It does not have to be a long legal document as long as it has at least the basic elements. One important reason to have the lease in writing is connected to the need to tailor the lease so that it fits the desires of both parties. As more provisions are added to a lease it is critical that they be in writing to avoid disputes later.

In addition to the basics, certain other provisions are critical in developing a good bull-leasing contract including liability for the actions of the bull, insurance/risk of loss issues if the bull is injured or dies during some phase of the lease, performance of the bull, and health concerns.

Liability concerns can be broken down into two basic issues. First, who is responsible if the bull dies before, during, or after delivery? If the bull dies during or after delivery, then who bares the cost of replacing the bull? The other issue that may arise is if the bull injures someone or someone's property. Questions regarding who may be liable for the bull's actions can be very complicated if not decided in advance. A written contract may contain a provision requiring one or both parties to carry an insurance policy on the bull to protect against these events. It is possible that a general farm policy may adequately cover the risk but both parties should have documentation of this to exchange to be sure.

Two other issues important in breeding leases deal with the performance and health of the livestock to be leased. Fertility testing can help prevent some unknowns. However, a clause in the lease that deals with performance expectations can prevent problems later on if, for example, calving rates turn out lower than expected. A clause in the lease could cover this issue by containing a provision to compensate the lessee for calving rates below a certain threshold. Health concerns are another matter that should be addressed in any bull lease. Bulls that are moved from herd to herd have a greatly increased risk of contracting a disease and spreading it to other herds. There is obviously a common sense element associated with disease mitigation; however, there are legal requirements as well. Mandatory disease testing requirements,

especially for transactions across state lines mean both parties should consider elements such as which party will be paying for the tests, when are the tests to be performed, and whether bulls have to be kept separate from other livestock during the period between when the tests are run and when the results arrive.

Agreements in advance can reduce surprises and help repeat business. How these issues are handled before the lease is entered into will dictate how the lease will operate as well help addressing problems, which require legal action.

— Vern Pierce is associate extension professor of agricultural law, business and economics with the University of Missouri-Columbia.

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Why Should You Get BQA Certification?

COMPILED BY LAURA WOLF
FOR CATTLEMEN'S NEWS

"Knowledge is always key, and I figured it would be good to learn it, it would be good to have the certification, and in the end it would make me a better cattle handler, and possibly get a better price for cattle down the road."

—Austin Moore, College of the Ozarks agriculture student

"The certification is just another thing that we need to have to



follow our cattle when we sell them. I hope it tells buyers, and ultimately consumers, that we are proud of our product and that we want to do as much as

we can to make sure they get as good a product as possible."

—Weaver Forest, Aurora, Mo.

"If you can learn something new, then why not? I'm always looking for new avenues and something better for my operation."

—Dave Allen



"I get a lot of questions just meeting different farmers (through my job at a bank), and more than once I've been asked to help get calves in or even assist in vaccinating an animal, so I thought it was something I should have more knowledge of."

—Sam Roethemeier

"It will look good on a resume, but it is also important information to know when you're working cattle."

—Jessica White, College of the Ozarks agriculture student



MANAGEMENT MATTERS

Cattlemen Get BQA Training, Certification at JRS Meeting

Curt Pate delivers stockmanship tips

BY LAURA WOLF FOR CATTLEMEN'S NEWS

Over 100 cattlemen from four states turned out at Joplin Regional Stockyards Sept. 12 for a stockmanship and stewardship program featuring renowned stockmanship expert, Curt Pate. Officials were also on hand for Beef Quality Assurance training certification

According to Pate, businesses that buy beef products are concerned with some of the same things cattlemen work to develop. For instance, at Walmart, it's called sustainability and animal care. Pate calls it stockmanship and stewardship.

"If it's not right, we're gonna make it right," said Ryan Ruppert, senior director for beef quality assurance with the National Cattlemen's Beef Association.

"Technology has become really important in our lives, and if we're not using technology, we're missing a big part," Pate said. "But if we're missing the stockmanship segment of the deal, it's really, really tough to get things done right."

He said the fast-paced world we live in from day to day may also be the cause of some stockmanship problems.

"As we get away from handling animals every day, we lose some of that," Pate explained adding, "And we don't work them quite the same as maybe we did before." Although the industry has begun to use better facilities, stockmanship is still important for animals to get things done right, he said.

As humans in an ever-busier world, we've learned to work in a human-friendly way, Pate said.

"We get in lines to eat and to get on the road, and one of the most important things we learn to do is to line up. We get in behind the person in front of us, and we follow them up," Pate said.

Pate stressed the importance of working from

the side of a beef animal. He said the best communication we have with beef animals is through sight, and eye position on cattle makes working from their side easier and more effective than following them up.

Pate uses the cattle flight zone and balance point concepts developed by Temple Grandin to inform effective stockmanship.

He reworded the flight zone concept to talk about pressure. It's important to put pressure on and take it off at the right place and time, Pate said. Move in closer to get an animal to move, and move back when you see them tense to start to run.

For gathering cattle, Pate recommended riding back and forth like a Border Collie runs when working with other animals. He said working with horses is preferable because they can be trained to back through a tight turn, but that ATVs could still be used effectively. Because of maneuverability, however, ATVs should be turned away from cattle to continue the back-and-forth pattern. He also stressed safety in gathering cattle.

"Don't hurry and go fix a mistake — that's where you get accidents and injuries," Pate said.

He used the balance point concept to discuss the point of influence, or focus point, in working cattle. Pate said asking cattle to do something works best when they have both eyes

trained on the handler and are not panicking. He recommended watching the leaders in a herd and influencing them first, because they will help the rest of the group along.

His tip for remaining in view of cattle is to stay where you can see their eyelashes.

"If he's turning his head, you're behind him," Pate said.

"Don't think when working cattle, even though it's hard to do," Pate said. Avoid overanalyzing in the animal's pressure zone. He said the best thing to do is to step in where you think you should be and if you're wrong, back up and try again.

To conclude the evening, Craig Payne, Missouri's Beef Quality Assurance coordinator, presented the BQA certification training. The certification is managed by NCBA and personalized for Missouri producers by the Missouri Cattlemen's Association. It provides guidelines for beef cattle production based on guidelines from the Food & Drug Administration, Environmental Protection Agency, and the United States Department of Agriculture.

"(BQA certification) makes a statement that you are willing to follow the best management practices available in the industry," Payne said.

Preventing disease through biosecurity and proper use of antibiotics was a theme of the training. Payne outlined three elements of sanitation procedures to prevent entry or spread of disease.

"Increase resistance in the herd, prevent injury or eliminate the agent, and reduce effective contacts," Payne said.


The BQA training covers biosecurity, antibiotics, record keeping and injection sites among other topics. Certification is based on a test following the training.

HOW CAN YOU GET BQA CERTIFIED?

Get more information on beef quality assurance certification at:
bqa.org.

Online certification is available for a small fee at:
animalcaretraining.org

In-person training can be scheduled with **Dr. Craig Payne** by contacting him at
(573)882-8236 or payneca@missouri.edu.

A photograph of a brown cow and her calf in a field. The cow is on the left, looking towards the camera. The calf is on the right, looking up at the cow. The text "WHAT ARE YOU WAITING FOR?" is overlaid on the left side of the image in large, white, bold, sans-serif capital letters.

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BRIEF SUMMARY: for full prescribing information use package insert.

INDICATIONS: Zuprevo™ 18% is indicated for the treatment of bovine respiratory disease (BRD) associated with *Mannheimia haemolytica*, *Pasteurella multocida*, and *Histophilus somni* in beef and non-lactating dairy cattle, and for the control of respiratory disease in beef and non-lactating dairy cattle at high risk of developing BRD associated with *M. haemolytica*, *P. multocida*, and *H. somni*.

WARNINGS: FOR USE IN ANIMALS ONLY. NOT FOR HUMAN USE. KEEP OUT OF REACH OF CHILDREN. TO AVOID ACCIDENTAL INJECTION, DO NOT USE IN AUTOMATICALLY POWERED SYRINGES WHICH HAVE NO ADDITIONAL PROTECTION SYSTEM. IN CASE OF HUMAN INJECTION, SEEK MEDICAL ADVICE IMMEDIATELY AND SHOW THE PACKAGE INSERT OR LABEL TO THE PHYSICIAN.

Avoid direct contact with skin and eyes. If accidental eye exposure occurs, rinse eyes with clean water. If accidental skin exposure occurs, wash the skin immediately with soap and water. Tildipirosin may cause sensitization by skin contact.

For technical assistance or to report a suspected adverse reaction, call: 1-800-219-9286.

For customer service or to request a Material Safety Data Sheet (MSDS), call: 1-800-211-3573. For additional Zuprevo 18% information go to www.zuprevo.com.

For a complete listing of adverse reactions for Zuprevo 18% reported to CVM see: <http://www.fda.gov/AnimalVeterinary/SafetyHealth>.

DO NOT USE ZUPREVO 18% IN SWINE.

Fatal adverse events have been reported following the use of tildipirosin in swine. NOT FOR USE IN CHICKENS OR TURKEYS.

RESIDUE WARNING: Cattle intended for human consumption must not be slaughtered within 21 days of the last treatment. Do not use in female dairy cattle 20 months of age or older. Use of this drug product in these cattle may cause milk residues. A withdrawal period has not been established in pre-ruminating calves. Do not use in calves to be processed for veal.

PRECAUTIONS: The effects of Zuprevo 18% on bovine reproductive performance, pregnancy and lactation have not been determined. Swelling and inflammation, which may be severe, may be seen at the injection site after administration. Subcutaneous injection may result in local tissue reactions which persist beyond the slaughter withdrawal period. This may result in trim loss of edible tissue at slaughter.

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US 3448_IV

**DOWNED COWS • CONTINUED
FROM PAGE 8**

term meaning “good death.” We have an obligation to relieve animal’s suffering as caregivers to these animals. While it is an unpleasant and unwanted part of our job, it is our humane responsibility. The American Veterinary Medical Association has declared that gun shot and captive bolt are acceptable methods of euthanasia for cattle. Overdose of a barbiturate by a licensed veterinarian is also acceptable. It is unacceptable

and considered animal cruelty to use: 1) blunt force trauma (hammer, sledge, etc.) to the head of a bovine, 2) injection of any chemical substance in the vein, 3) injection of air into a vein or artery, or 4) electrocution. During euthanasia it is important to provide a swift, humane death while upholding the animal’s dignity during the procedure. Be sure to work with your veterinarian to understand the anatomy and physiology involved with euthanasia.

In summary, downed cattle are an issue that we all have to

face in our industry at certain times. There are many causes of downed cattle ranging from infection to toxin to injury to parasites and more. Working with a veterinarian you can design clinical definitions for your herd and treatment protocols for downed cows if they occur. Nothing beats good animal husbandry when it comes to the care and welfare of downed cows.

—Dr. Dan Thomson and Dr. Chris Reinhardt are with The Beef Institute, Kansas State University.

**PAY IT FORWARD • CONTINUED
FROM PAGE 10**

You’ve invested in your operation by expanding your herd. You’ve worked to improve your business strategy and practices. So you might be closer to that exemption level than you think – possibly leaving your heirs exposed to estate taxes.

When that happens, you’re hurting the future of the farm for the next generation. They may not

be able to pay those taxes without selling off assets. Sadly, selling off assets can mean a large part of their livelihood is gone.

A good legacy plan can help you be sure that doesn’t happen. A gradual transition of both the assets and the management responsibilities in the operation gives all generations who are involved peace of mind.

In most cattle operations today, there’s a lot going on – and a lot of different pieces

to deal with. Getting a plan in writing keeps everything going if something tragic or unexpected were to happen to a key player.

You’ve built a business that you’re proud to own. Now it’s time to pay it forward with a plan to pass it – all of it – to the next generation.

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with
John Jenkinson

Join John Jeninson as he broadcasts live from JRS on Mon., Nov. 4. John hosts two live farm talk shows as well as provides 12 farm programs a day for affiliate stations like KRM0. He also anchors 3 daily farm television programs for 5 TV stations.



MONEY TALK

Weather Woes at Tax Time

Taxation of crop insurance, disaster payments

BY PARMAN R. GREEN

Weather variability is one of the largest sources of risk in agricultural production. Congress, recognizing the impact of weather variability on crop production and the resulting variability of farm income implemented a special tax provision dealing with crop insurance and disaster payments.

Code Section 451(d) provides that under certain circumstances crop producers reporting on the cash method of accounting may elect to report crop insurance and disaster payments as income of the tax year following the year of crop destruction or damage. To qualify for this election, the taxpayer must establish that the income from the destroyed or damaged crop would have been included in income for a taxable year following the year of destruction or damage under their normal business practices.

Crop disaster program payments received from the federal government qualify for Code Section 451(d) election if a natural disaster prevented a farmer from planting crops, or destroyed or damaged crops that had already been planted.

Example: Fred Farmer operates a grain farm and uses the cash method of accounting. During 2012 Fred Farmer received the following amounts of crop insurance proceeds for the damage caused to his growing crops by the 2012 drought: corn \$75,000 and soybeans \$45,000. If Fred can establish that under normal business practices he would have reported a substantial amount of the income from the 2012 crops in a subsequent tax year – he may elect to defer the entire \$120,000 of insurance proceeds to 2013.

Some Observations:

- Substantial portion of the crop is considered (court cases) to be more than fifty percent.
- Since the insurance proceeds in the example above are attributable to crops representing a single trade or business, Fred may elect to defer all or none of the insurance proceeds. He may not allocate a portion of the proceeds to each of the two years.
- Taxpayers receiving insurance proceeds in the tax year following the tax year of destruction or damage, include the proceeds as income in the year of receipt without needing to make the Section 451(d) election.
- To qualify for deferral, the insured must suffer an actual loss to their crop. An important note is

producers with insurance proceeds from revenue based crop insurance must document the loss was due to actual damage or destruction to their crop, rather than due to a reduced market price.

- Indemnity proceeds not directly tied to actual loss, such as with Group Revenue Protection (GRP), may not qualify for deferral.
- Average Crop Revenue Election (ACRE) will not qualify for deferral, since those payments are made in the subsequent year.

Given this year's dry weather, a large volume of insurance claims are expected to be filed this year. Communicate with your insurance agent regarding when your claim will be settled.

—Parman R. Green is a CPA and farm business management specialist with University of Missouri Extension.

FROM 1999



TO 2013



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MONEY TALK

Income Tax Considerations

What you need to know about the American Taxpayer Relief Act

BY KEVIN J. NEWBOLD FOR CATTLEMEN'S NEWS

As we approach the last quarter of 2013, it is time to see what tax planning opportunities are available. This article focuses on The American Taxpayer Relief Act and the changes that were made which affect 2013.

The American Taxpayer Relief Act of 2012 (the Act) was signed into law on Jan. 2, 2013.

Cost Recovery Provisions

50% Bonus Depreciation Extended. The Act extends 50% first-year bonus depreciation for qualifying new (not used) assets that are placed in service in calendar-year 2013.

To be eligible for 50% first-year bonus depreciation, an asset must (1) be qualified property (which can include most purchased software costs and certain leasehold improvement costs), (2) acquired by 12/31/13. Also, the original use of the asset generally must commence with the taxpayer by no later than 12/31/13.

Section 179 Expensing Provision. For qualifying assets placed in service in tax years beginning 2013, the Act restores the maximum Section 179 deduction to \$500,000. Without this change, the maximum deduction would have been only \$25,000 for 2013. The Act also restores the Section 179 deduction phase-out threshold to \$2 million for tax years beginning in 2013. Without this change, the phase-out threshold would have been only \$200,000 for 2013.

In general, the other pre-existing Section 179 rules are also

extended through tax years beginning in 2013. For instance, most purchased software costs will continue to be eligible for the Section 179 deduction through tax years beginning in 2013, and Section 179 elections can still be revoked through tax years beginning in 2013.

Also, pickup trucks with loaded weights over 6,000 pounds can be fully expensed as long as the cargo bed is at least six feet long and is not accessible from the cab.

Finally, the temporary rule allowing up to \$250,000 of Section 179 deductions for qualifying real property has been extended through tax years beginning in 2013. Note that the \$250,000 Section 179 deduction allowance for qualifying real property is part of (as opposed to in addition to) the general \$500,000 maximum allowance.

Rates on Ordinary Income

Starting in 2013, The Act permanently raises the top federal income tax rate for higher-income taxpayers to 39.6% (up from 35%). For 2013, this change only affects singles with taxable income above \$400,000, married filing joint with taxable income above \$450,000, heads of households with taxable income of \$425,000, and married individuals who file separate returns with taxable income above \$225,000. After 2013, these taxable income amounts will be adjusted for inflation.

Rates on Long Term Gains, Dividends

Starting in 2013, the Act permanently raises the top rate on long-term capital gains and qualified dividends collected by higher-income individuals to 20% (up from 15%). For 2013, this change only affects singles with taxable income above \$400,000, married filing joint with taxable income above \$450,000, heads of households with taxable income above \$425,000, and married individuals who file separate returns with taxable income above \$225,000. After 2013, these taxable income amounts will be adjusted for inflation.

Note: These same higher-income individuals can also be assessed the new 3.8% Medicare contribution tax on net

CONTINUED ON NEXT PAGE



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BRD hits your wallet hard in re-treats, labor, performance loss and mortality. But it doesn't have to. Gain financial control with Zuprevo™ (tildipirosin) antibiotic.

- Daily treatment cost is less than the cost of a cup of coffee a day
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Ask your veterinarian to prescribe Zuprevo for the control and treatment of BRD. Visit usa.zuprevo-cattle.com/stocker for more information.



IMPORTANT SAFETY INFORMATION: DO NOT USE Zuprevo 18% IN SWINE. Not for use in chickens and turkeys. Cattle intended for human consumption must not be slaughtered within 21 days of treatment. Do not use in female dairy cattle 20 months of age or older or in calves to be processed for veal. A withdrawal period has not been established for this product in pre-ruminating calves. The effects on bovine reproductive performance, pregnancy and lactation have not been determined. Swelling and inflammation, which may be severe, may be seen at the injection site after administration. Subcutaneous injection may result in local tissue reactions which persist beyond slaughter withdrawal period. Full product information on page 16.

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INCOME TAX • CONTINUED FROM PREVIOUS PAGE

investment income, which can result in a maximum 23.8% federal tax rate on long-term gains and dividends starting in 2013.

Tax Breaks for Families with Children

Greater Child Credit Made Permanent. For 2013 and beyond the maximum credit for an eligible child was scheduled to drop from \$1,000 to only \$500. The Act permanently installs the \$1,000 maximum credit. The Act also extends liberalized rules for calculating the refundable portion of the credit. The refundable amount is generally limited to the lesser of: (1) 15% of earned income in excess of a threshold or (2) the amount of credit remaining after the taxpayer's liability is reduced to zero. Previous legislation lowered the earned income threshold to \$3,000. The Act extends the taxpayer-friendly \$3,000 threshold through 2017.

Favorable Dependent Care Credit Rules Made Permanent. In recent years, parents could claim a credit of up to \$600 for costs to care for one child (under-age-13) or up to \$1,200 for costs to care for two or more children (under-age-13), so the parents can go to work. Lower-income parents can claim larger credits of up to \$1,050 and \$2,100, respectively. For 2013, and beyond, the maximum credits were scheduled to drop to only \$480 and \$960 for most parents and to only \$720 and \$1,440 for lower-income parents. The Act permanently installs the more-generous maximum credit amounts that have applied in recent years.

Tax Breaks for Education Expenses

American Opportunity Higher Education Credit Extended. The American Opportunity credit, worth up to \$2,500, can be claimed for up to four years of undergraduate education and is 40% refundable. It was scheduled to expire at the end of 2012 and be replaced by the Hope Scholarship credit, which is smaller, can only be claimed for the first two years of college, and is nonrefundable. The Act extends the more-generous American Opportunity Credit through 2017.

College Tuition Deduction Extended. This write-off, which can be as much as \$4,000 at lower income levels and as much as \$2,000 at higher income levels, expired at the end of 2011. The Act retroactively restores the deduction for 2012 and extends it through 2013.

Favorable Student Loan Interest Deduction Rules Made Permanent. The student loan interest write-off can be as much as \$2,500 (whether the taxpayer itemizes or not). Less favorable rules were scheduled to kick in for 2013 and beyond. There would have been a 60-month limit on deductible interest, and a stricter phase-out provision would have reduced or eliminated the deduction for many middle-income taxpayers. The Act permanently extends the more favorable rules that have applied in recent years.


Favorable Coverdell Education Savings Account Rules Made Permanent. For 2013 and beyond, the maximum contribution to federal-income-tax-free Coverdell college savings accounts was scheduled to drop from \$2,000 to only \$500, and a stricter phase-

out rule would have limited contributions by many married filing joint couples. The Act makes permanent the favorable rules that have applied in recent years.

Tax Breaks for the Taxpayer's Residence

In past years, taxpayers could claim the Section 25C credit of up to \$500 for certain energy-saving improvements to a principal residence. This break expired at the end of 2011, but the act retroactively restores it for 2012 and extends it through 2013. The credit equals 10% of eligible costs for energy-efficient insulation, windows, doors, and roof, plus 100% of eligible costs for energy-efficient heating and cooling equipment, subject to the \$500 cap. Note that the cap is reduced by any Section 25C credits claimed in earlier years. Therefore, many taxpayers who previously claimed credits will have used up the maximum credit.

—Kevin Newbold, CPA, is with Newbold and Newbold, PC, Aurora, Mo.



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LT Rio Bravo 3181 Pld
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C H A R O L A I S

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Considering today's economy, we know that you want more bull for your hard earned dollar. In our Fall 2012 bull sale, 39% of the bulls sold for \$2,500 or less; 36% of the bulls sold for \$2,600 to \$3,000; 25% of the bulls for \$3,100 or more. All sold to successful commercial cow-calf producers.

How do we do it? We have controlled bull development costs by offering you 18-month-old bulls that are grown in large grass traps (fescue) as compared to selling 12-month-old hard grain fed bulls. ACE bulls are supplemented with a limited high roughage ration that allows us to offer you sound bulls with longevity.

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The bulls will be eye appealing — we have proven that performance and carcass bulls can look good too. Visit our website and read more about our breeding program.

Give us a call or drop us an e-mail. We would like to discuss how an ACE "More For Less" Charolais bull can put more dollars in your pocket!

Sincerely,
Peggy & Larry

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MONEY TALK

To Raise or Buy Hay?

Consider economics, management first

BY GORDON CARRIKER FOR CATTLEMEN'S NEWS

To raise hay or buy it, that is the question. The general answer to that question is that it depends on the producer's individual situation, attitude toward risk and the market environment. Some producers just like putting up hay — "always have, always will, got the machinery, have to use it" — and that decision is understandable as long as they also understand the underlying economic and management implications.

Individual Situation

Raising hay for one's own use implies there has to be a balance between grazing and haying. Obviously, if the primary use of a piece of land is grazing, hay production on

that same piece of land will not be a barn buster. If hay production is the primary use of the land, grazing gains on livestock will suffer. Basically, an ideal situation is where a producer has the land base to accommodate some grazing acreage and some haying acreage that can be alternated from year to year; but that is the ideal, and may not be realistic in many situations.

Another issue to consider is hay storage. The calendar and weather dictate when hay should be cut and baled. Once that's done, the producer needs to consider storage requirements. Generally speaking, with current construction costs, building a new hay barn is hard to justify



Value hay based on its feeding attributes not the look or smell. You should also value hay based on weight not by the bale. And, remember hay requires nutrients to produce. —Photo by Joann Pipkin

unless the hay that's going to be stored is high quality and high value and the barn can be filled. There are lower-cost alternatives, such as a crushed rock base with a tarp. The advantage of the latter is not

only lower cost, but also it is much easier to relocate; the disadvantage is that storage loss is a little higher.

CONTINUED ON NEXT PAGE

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Cattle Industry

DID YOU KNOW that modified live vaccines impact the trace minerals status of recently vaccinated animals? This may be critical for disease prevention in feedlot and stocker cattle and for reproduction if animals are to be bred following vaccination.

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- Increased immunity against IBR ("Red Nose") virus in beef steers significantly as early as 14 days after vaccination, maintaining this difference in antibody titers compared to the control group, for at least 60 days.

Videos at YouTube
"Multimin USA" Channel 



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R REQUIRED

RAISE OR BUY HAY • CONTINUED FROM PREVIOUS PAGE

Attitude Toward Risk

Attitudes toward risk differ from person to person as well as from farm business to farm business. When considering whether to raise or buy hay, there are different risks to consider — weather, availability and quality. The most obvious risk associated with producing hay is weather. When raising hay for one's own use, the producer is at the mercy of Mother Nature when it comes to cutting, baling and yields. A producer who chooses to buy hay rather than raise his/her own also faces weather risk, but not to the same degree as the hay producer, because the buyer is not completely dependent on a fixed acreage to produce hay. The risk of availability and quality is a major risk that the hay buyer must face compared to the hay producer. When raising hay for one's own use, hay availability —both in quantity and timing—and quality can be controlled to a great degree.

Market Environment

Last, but nowhere near least, is the market environment. When deciding whether to raise or buy hay, there are three rules of thumb to follow:

1. Value hay based on weight, not by the bale;
2. Value hay based on the feeding attributes, not the look or smell; and,
3. Remember that hay requires nutrients (nitrogen, phosphorus and potassium) to produce.

Value hay by weight because there are different sized bales and two bales of the same size can differ in weight. For hay raised for one's own use, knowing approximate bale weight can help with feeding management. Obviously for hay buyers 50, 1000 lb. bales for the same price as 50, 900 lb. bales is a better deal (2.5 tons better to be exact assuming the same moisture content).

Determine the nutritional feeding attributes important to the feeding operation because the nutritional needs of the livestock must be considered and just because hay smells or looks good doesn't mean the nutritional value is good. This goes back to rule one as well. If the feeding operation is mostly concerned about TDN, then value the TDN. A 1000 lb. bale with 15% moisture and a TDN of 50% contains 425 lbs. of TDN ($1000 \times 0.85 \times 0.5$). Similarly, a 900 lb. bale with the same moisture content and a TDN of 56% contains about 425 lbs. of TDN. The same calculations can be performed for many of the forage nutritional attributes (CP, NDF, ADF, etc.), and putting a dollar value to each is as simple as dividing the value by pounds of attribute.

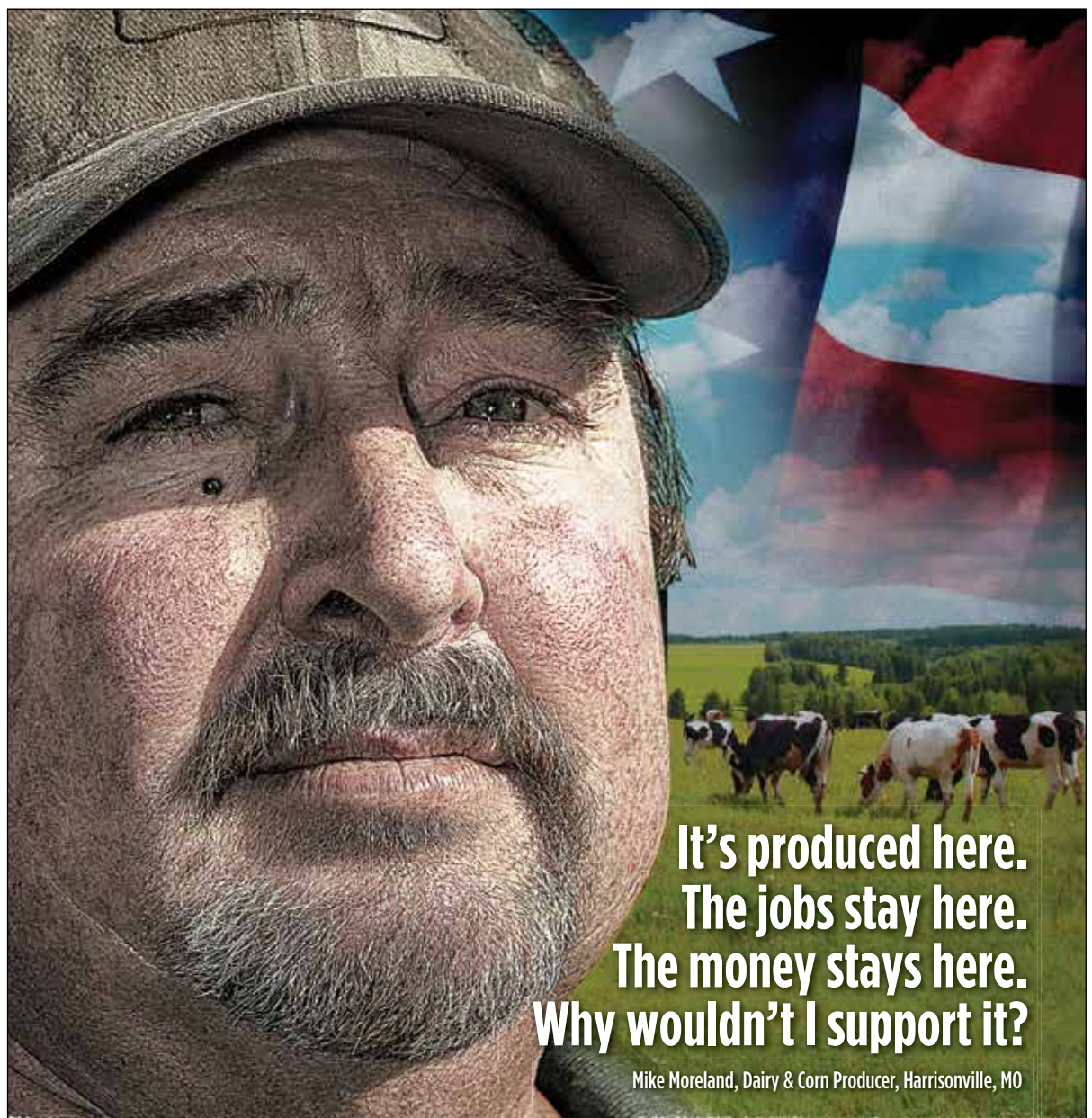
The one rule that seems like it should be intuitive is often overlooked. When hay is harvested, the nutrients used to produce that hay are harvested as well. A ton (dry matter basis) of cool-season grass hay contains approximately 45 lbs. of nitrogen, 12 lbs. of phosphorus and 35 lbs. of potash. Based on 2012 U.S. average fertilizer prices, that ton of

cool-season grass hay has just over \$67 worth of N, P and K in it. When harvesting costs are considered, at about \$18 per medium sized bale (1000 to 1500 lbs.), this translates to a fertilizer and harvest value per ton of between \$91 and \$103 per ton, regardless of the feeding attributes of the hay.

Bottom Line

Deciding to raise or buy hay is not easy. There are a lot of considerations that need to be made. The University of Missouri Extension conducts hay schools for producers who would like to learn more about quality hay production and/or buying. Contact Dr. Gordon Carriker at 417-581-2558, Tim Schnakenberg, MU Extension agronomy specialist, at 417-357-6812, or your local University of Missouri Extension Office for more information about upcoming hay schools.

—Gordon Carriker, PhD, is agriculture business specialist with University of Missouri Extension.



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Mike Moreland, Dairy & Corn Producer, Harrisonville, MO

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MONEY TALK

Understanding Livestock Insurance in Missouri

Help for Risk Management

BY RYAN K. MILHOLLIN

Managing risk is more important than ever for livestock operations. Three insurance programs exist that can help beef, dairy and swine producers manage risk:

- Livestock Gross Margin (LGM)
- Livestock Risk Protection (LRP)
- Pasture/ Rangeland/ Forage (PRF) insurance.

Livestock Gross Margin

LGM provides protection against loss of margin. LGM is available for swine, cattle feeders and dairy producers. LGM-Dairy uses futures prices

for corn, soybean meal and milk to determine the expected gross margin and the actual gross margin. There is no minimum on number of hundredweights to be insured under LGM-Dairy. LGM-Swine applies to farrow-to-finish operations, feeder pig-finishing operations, and segre-

gated early-weaned operations, and calculates gross margin by market value of livestock minus feed costs. The gross margin for LGM-Cattle (for yearling and calf finishers) factors in the market value of livestock minus feeder cattle and feed costs. Producers can sign up for LGM 12 times per year and policies are sold on the last business Friday of each month. Indem-

declines. LRP is available for feeder cattle, fed cattle and swine producers. Producers select a coverage price (70 to 100%) and a length of insurance coverage (options vary by livestock group). At the end of the insurance period, producers will be paid an indemnity for the difference between the coverage price and actual ending value.

Missouri Pasture/Forage/Rangeland Insurance Statistics (2009-2012)

Year	Policies Sold	Net Acres Covered	Farmer Paid Premiums	Indemnity	Farmer Loss Ratio (indemnity/farmer premium)
2012	364	54,012	\$261,196	\$959,315	3.67
2011	351	51,886	\$256,149	\$512,186	2.00
2010	295	50,518	\$243,674	\$173,610	0.71
2009	344	52,981	\$202,232	\$12,142	0.06

Source: USDA Risk Management Agency (as of January 18, 2013)

nities are paid to producers for the difference between the gross margin guarantee and the actual gross margin.

Livestock Risk Protection

LRP is designed to provide protection against price

Premium rates, coverage prices, and actual ending values for LGM and LRP are posted online daily at <http://www.rma.usda.gov/tools/livestock.html>.

CONTINUED ON NEXT PAGE

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LIVESTOCK INSURANCE
CONT'D FROM PREVIOUS PAGE

Pasture/ Rangeland/Forage Insurance

Forage and pasture acreage in Missouri can be insured under PRF insurance. For Missouri, the rainfall index under this insurance can be used to insure against a decline in average precipitation,

Fed Cattle. LRP-Feeder Cattle and LRP-Fed Cattle had farmer loss ratios greater than 1.0, indicating that more indemnities were paid out than what was paid in by farmers. PRF insurance has typically covered over 50,000 acres during the past four years in Missouri. In the two most recent years, farmer loss ratios show that they have been a good return

Missouri Livestock Insurance Statistics for 2012				
Insurance Plan	Units Insured	Farmer Paid Premiums	Indemnity	Farmer Loss Ratio (indemnity/farmer premium)
LGM Swine	0	\$0	\$0	0.00
LGM Cattle	0	\$0	\$0	0.00
LGM Dairy	22,810 cwt.	\$4,565	\$0	0.00
LRP Feeder Cattle	9,716 head	\$197,738	\$382,629	1.93
LRP Fed Cattle	50 head	\$2,703	\$7,050	2.61
LRP Swine	0	\$0	\$0	0.00

Source: USDA Risk Management Agency (as of January 18, 2013)

based on weather data collected and maintained by the National Oceanic and Atmospheric Administration. Various index intervals (two-month time periods) can be used to insure your farm acreage over the course of a year. Indemnity payments are earned when your index for your location is less than the average precipitation index. Producers will select a level of coverage (70% - 90%) and productivity factor level (60% - 150%) on the land to be insured. Producers also select to insure their land either for grazing or haying. Farmers can go to <http://agforceusa.com/rma/ri/prf/maps> to learn more about this insurance plan and decision tools that are specific to your farm location. Deadline for this insurance plan is November 15th each year.

History of these Insurance Plans in Missouri

Livestock insurance has only seen limited use in Missouri. In the year 2012, policies purchased that insured units included only LGM-Dairy, LRP-Feeder Cattle, and LRP-

for farmers that purchased these plans. The federal government for farmers subsidizes livestock and crop insurance policies to make them more affordable. Subsidies vary by insurance plan and level of coverage. The subsidy provided by the government helps offset a portion of the cost associated with the premium.

Locate an Insurance Agent

For more information about these insurance plans, contact a livestock or crop insurance agent. They are the best sources of information and can help you understand how any of these policies could be customized for your farm. The USDA Risk Management Agency provides a directory of agents located on the web at <http://www3.rma.usda.gov/apps/agents/> and you can search by state and county.

—Ryan K. Milhollin, is extension associate with the Commercial Agriculture Program at the University of Missouri.

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Featuring Both Heifer and Performance Bulls

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(Many with A.I. Service to Right Answer)
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40 Mature (4-7 Yr. Old) Spring Bred Reg. Angus & SimAngus Cows
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70 Spring Bred Comm. Angus Heifers
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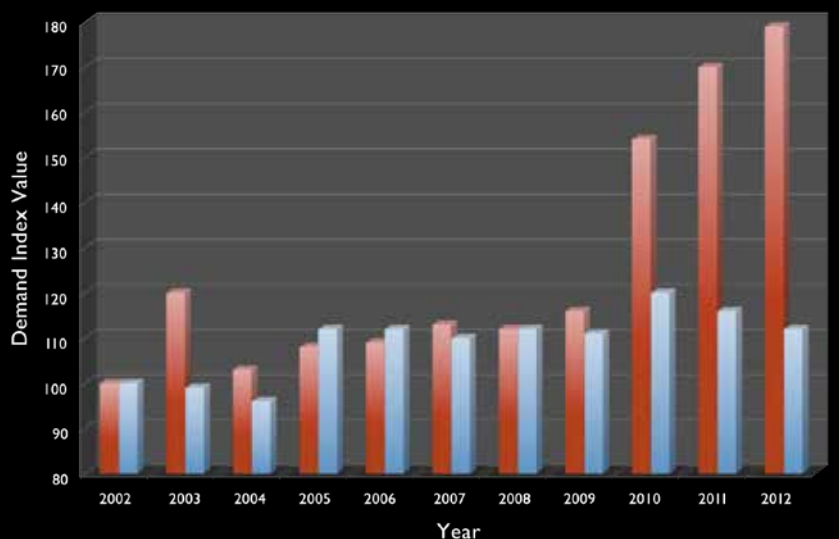
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THE QUALITY BEGINS

Angus Means Business: Demand for Quality is Up



Source: USDA, Umer Barry and Certified Angus Beef LLC

The wholesale beef demand index was developed by Kansas State University to accurately estimate demand by accounting for changes in price, sales volume, inflation and population. Each year, it's expressed as an index or percentage value relative to the base index value of 100.

For decades, beef's market share has eroded to pork and poultry.

We think it's time to say enough — and to embrace quality as the centerpiece for rebuilding demand.

Today, the word “Angus” means quality — not just among ranchers, but with consumers — and for good reason.

We've spent generations building quality beef and consumer demand.

Better and more reliable genetics have resulted in better beef, and that's opened the door to value-based marketing opportunities for producers who've embraced the quality revolution.



REVOLUTION WITH YOU

For instance, demand for *Certified Angus Beef*[®] has grown by nearly 80% since 2005, and a growing worldwide middle class will continue to drive demand for quality.

That's good news for producers who choose reliable, consistent and high-quality Angus cattle.

Simply adding pounds isn't enough anymore.

The road map to quality, and a more profitable herd, is really pretty simple: turn out a registered Angus bull or invest in Angus replacement females.

Angus means business.

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MONEY TALK

GET ON TRACK

Learn the do's of farm record-keeping

BY LAURA WOLF FOR
CATTLEMEN'S NEWS

Setting up a farm office can be a daunting task whether your production operation is a main or secondary source of income. Keeping track of papers on top of keeping track of animals isn't always easy, but it is worth it when you don't have to scramble come tax time. Records can also help you to evaluate your profitability and create realistic goals for your operation.

Sandra Byrd, a professor of accountancy at Missouri State University, says the most important thing a farmer or rancher can do for tax purposes is to open a checking account for the business.

"Write any income you receive on a deposit slip, and as you write checks for farm expenses, make sure you indicate what you're paying for in the bottom right corner of each check.

That way, your monthly bank statements will be a good picture of your receipts and expenditures," Byrd said. A simple program like Microsoft Excel can be used to reconcile a checking account and put together monthly statements. For farmers and ranchers specifically, Byrd recommends keeping invoices from large purchases such as tractors and other equipment and facilities. With the recent increase in cattle theft, it's important to note that the IRS will need to see your records of total head of cattle as well as a copy of the

accounting, Byrd said. Farmers will especially want to seek professional assistance in filing payroll taxes if any labor is hired. In the long run, keeping accurate and consistent records can translate to paying less in taxes. "You don't want to be the only farm account your tax person is filing," Byrd said. "You can get references from other farmers or call organizations such as the Missouri Society of CPAs or the Missouri Society of Public Accountants to find experienced local professionals."

had some tips for business recordkeeping beyond the information kept for tax purposes. "One problem I've seen with farmers is that they don't keep separate accounts and then can't account for expenses later. It's important to keep farm expenses delineated from personal expenses to make sure that doesn't happen," Rimal said. Even if you have years of records and are concerned about starting a new record-keeping system, getting into

the habit of keeping good records now is still important. Careful record-keeping and basic percentage analysis over a one-year period will allow you to go back and delineate the difference between personal and business expenses to correct your past few years of records according to Rimal.

"If you keep a spreadsheet of all the money

Expenses to Track for Tax and Business Purposes

Fertilizer	Feed
Car/truck	Livestock
Custom hire	Chemicals
Freight	Insurance
Gas	Fuel
Oil	Labor
Rent	Repairs
Maintenance	Seeds
Storage	Supplies
Utilities	Veterinary services
Breeding services	Medications

More information and resources:
IRS Farmer's Tax Guide: <http://www.irs.gov/publications/p225/ch01.html>
Measuring & Analyzing Farm Financial Performance: <http://www.agecon.purdue.edu/extension/programs/fbm21/Ec712entry.htm>
Projected Cash Flow Statement: <http://www.extension.purdue.edu/extmedia/ec/ec-616.html>
Sources: Internal Revenue Service, Purdue Extension

police report if cattle are stolen. Always have your taxes done by an expert who has experience with farm tax

Arbindra Rimal and Benjamin Onyango, agribusiness professors at Missouri State University,

CONTINUED ON NEXT PAGE

RECORD-KEEPING • CONTINUED
FROM PREVIOUS PAGE

that comes in or leaves your business and fill it out each day, it can serve as a daily ledger. From that information, you can prepare a balance sheet, income statement and a cashflow statement,” Onyango said.

“You can also prepare a budget, which is a forecast of sales and expenses for a certain period of time. They can be prepared anything from a six-month budget to an annual or even a five-year term. This allows you to see the profitability of your business,” Rimal said.

Many resources exist to help farmers keep good records. Computer programs like QuickBooks or Microsoft Excel help with daily recordkeeping, and some have the ability to transfer data into programs used for taxation. An experienced accountant can also be an invaluable tool in the recordkeeping toolbox, as he or she can answer any questions you have about what is deductible or what needs to be included come tax time.

Some larger banks have created small business checking accounts designed for recordkeeping. Fixed costs and inputs can be put into clusters to perform basic business analysis.

Electronic records can be convenient and simple to use, but some precautions must be taken. Byrd advises backing up your computer once a month, and keeping the backup file in a safe place, like a flash drive in a safety deposit box. On her own farm, she also prints out a summary report each month to keep paper files just in case. Rimal suggests looking into devices such as Apple’s laptops or computers that automatically back up onto a web-based cloud service. A small fee applies to data over 2 GB, but will keep your records in an accessible form from any compatible device.



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MONEY TALK

Where Do You Stand Financially?

How To Analyze Your Farm Business

BY JESSICA BAILEY FOR CATTLEMEN’S NEWS

Working in the agricultural lending industry, I have the opportunity to see several various types of farming and ranching operations. The variety is not limited merely to type of crop, breed of cattle or extent of diversification. Just as every individual and every business is unique, every set of finances is also unique. Every farmer / rancher has his or her own way of organizing and understanding finances, and every operation has a different impact on the bottom line. One thing I’ve learned as an agricultural credit analyst, there is no “one size fits all”, cookie-cutter way to analyze a farm business; I have to customize my analysis for each and every

your assets after all liabilities have been paid. Your equity should be a positive number. A negative number results in an “upside down” balance sheet, meaning you owe more than you own. Dividing your equity by your total assets gives you the percentage of assets that you own free and clear, and the larger the percentage, the better! A single glance at the balance sheet can tell a farmer / rancher (or lender) whether or not that farm / ranch is prosperous or in trouble.



customer. That being said, there are certain documents that are common to every operation: a balance sheet, an income statement, a cash flow statement and a set of goals.

A balance sheet is basically just a list of what you own (assets) and what you owe (liabilities). When you subtract your total liabilities from your total assets, the result is your equity – the value of

The income statement is a list of sales made and expenses paid in a certain time period. The difference between sales and expenses is your net income for that period. Normally in agriculture, for tax purposes, net income is negative, rather than positive. As someone who works in agriculture personally and professionally, I do not see this as an immediate cause

for concern. Further analysis, in the form of a cash flow statement, is needed.

A cash flow statement takes all cash available over a period of time and subtracts all debt payments made in that period. What is left is what that farmer / rancher has to live on, so a positive number is the goal! Now, what is included in “all cash available”? A basic cash flow is calculated as net income plus depreciation plus interest to equal total cash available. We add back depreciation as it is a non-cash expense on the income statement and add back interest as we will take it out later in the form of total debt payments (principal and interest). Once we have total cash available, we add up all debt payments for the period to equal total debt. That is subtracted from your total cash and the result is the total you have left to

live on after you make all your debt payments. Calculating a basic cash flow on a periodic basis can assist you in making management decisions both personally and in your farming operation. Not every farmer / rancher keeps a formal set of financial records. More often than not, it’s a bunch of receipts kept in a basket or the truck console, which we take in to our tax preparer once a year. However,

CONTINUED ON PAGE 32

MONEY TALK

One Big Gamble

An inside look at the ups, downs of the farm economy

BY SAMANTHA WARNER
FOR CATTLEMEN'S NEWS

Should I buy? Should I sell? Is it time to expand the herd or sell off a few head as we head into winter? Do I rent more land? Should I buy more land? Should I play it safe or take a chance?

What's the status?

These are just a few of the questions that play through the minds of farmers and ranchers every single day, numerous times a day. The answers to these questions are largely dependent on the ever-changing farm and rural economy. However, according to Pat Westhoff, director of the Food and Agricultural Policy Institute (FAPRI) and professor of agricultural and applied economics at the University of Missouri, the U.S. farm sector is showing many positive signs.

"Net farm income is at the highest levels in decades, even after correcting for inflation," Westhoff says. "Land values have been increasing, a sign of investor confidence."

Unfortunately, the higher grain and oilseed prices being enjoyed by

crop producers aren't being extended to all producers, Westhoff says. Many livestock producers have seen feed prices increase dramatically, and natural

disasters have wreaked havoc in many parts of the country. For many, though, crop insurance helped ease the financial burden caused by Mother Nature.

Rusty Hamilton, chairman and CEO of Community First Bank, is aware of the struggles many producers have been facing and, in his opinion, could continue to face in the future.

"As a banker, selfishly we love this kind of economy when balance sheets look good,

Farm vs. U.S. Economy

"The farm economy, especially the crop farm economy, has been much stronger than the U.S. economy as a whole in recent years. Some of this is a direct result of policy responses to the 2008-09 recession: interest rates have been very low, which has reduced costs and boosted land values, and the dollar has been relatively weak compared to many other currencies,"

U.S. Beef Sector

Calendar year	2011	2012	2013	2014	2015	2016	2017	2018
	(Million head)							
Beef cows (Jan. 1)	30.8	30.2	29.3	29.0	29.5	30.2	30.8	31.0
Dairy cows (Jan. 1)	9.1	9.2	9.2	9.2	9.2	9.3	9.3	9.4
Cattle and calves (Jan. 1)	92.7	90.8	89.3	88.0	88.2	89.0	90.0	90.9
	(Million pounds)							
Beef supply and use								
Production	26,281	25,996	25,457	24,497	24,648	25,070	25,707	26,386
Imports	2,057	2,220	2,308	2,629	2,769	2,869	2,865	2,812
Domestic use	25,538	25,755	25,369	24,700	24,814	25,211	25,703	26,186
Exports	2,785	2,453	2,433	2,478	2,598	2,713	2,852	2,994
Ending stocks	600	608	570	518	523	539	557	575
	(Dollars per hundredweight)							
Prices								
Total all grades, 5-area direct steers	114.73	122.86	125.12	129.08	129.46	128.08	125.81	123.74
600 - 650 #, Oklahoma City feeder steers	141.25	158.19	158.73	170.52	172.19	167.05	160.19	154.16
Boxed beef cutout	181.29	190.67	195.75	202.24	202.81	201.97	200.20	198.75
	(Dollars per pound)							
Beef retail	4.83	5.02	5.30	5.42	5.52	5.52	5.46	5.42

— Source: University of Missouri FAPRI, MU Agricultural Markets and Policy

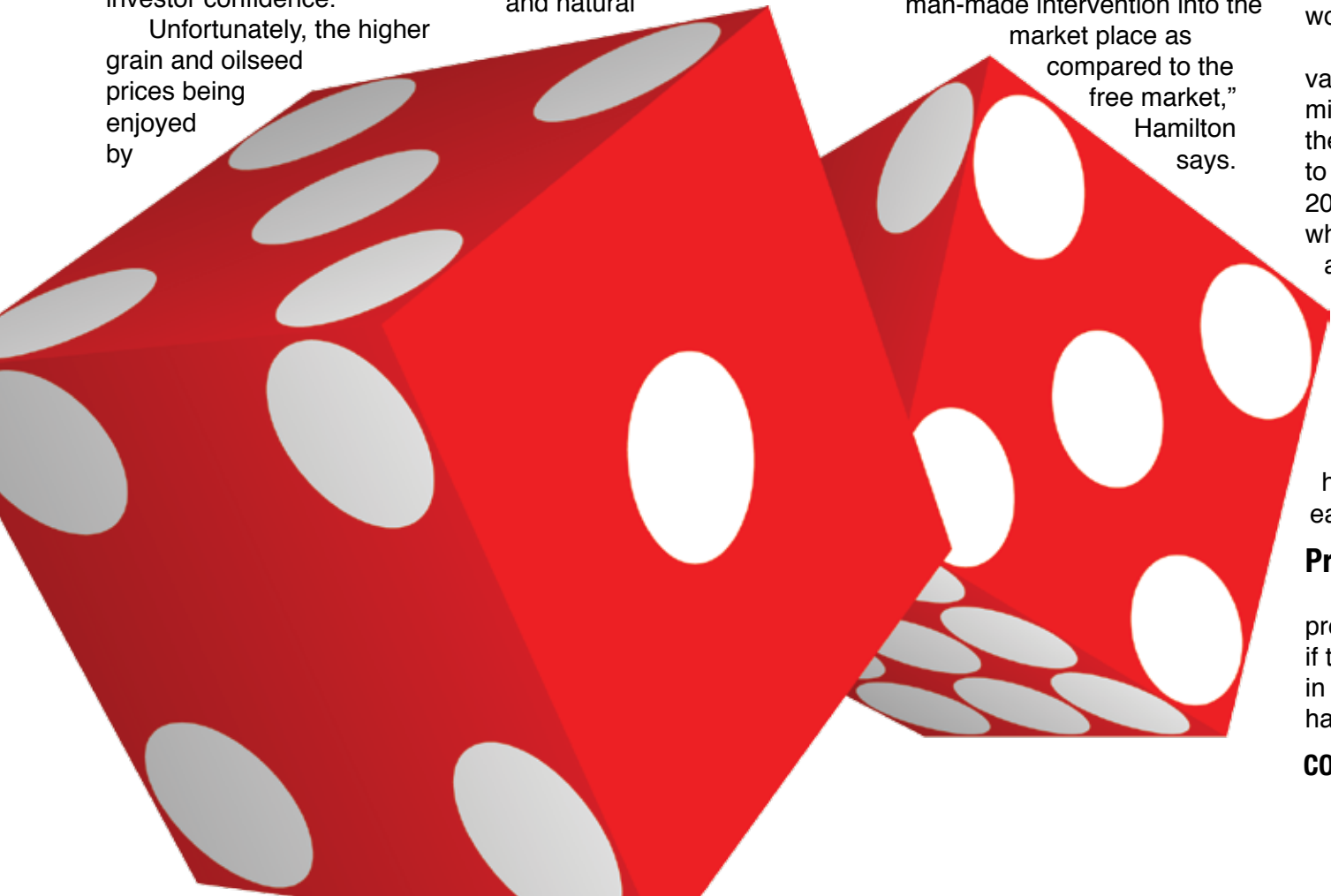
farmers bring in big checks to pay down loans. It's been exciting and fun, but it's also very, very dangerous to allow man-made intervention into the market place as compared to the free market," Hamilton says.

Westhoff notes. Hamilton is concerned that the stronger farm economy could be taking a dip in the near future as the U.S. economy works to gain its strength back. "This has a lot of bankers vary concerned that there might be another bubble for the agricultural side. Similar to what we experienced after 2008 in the housing markets when they'd had such rapid appreciation," Hamilton explains. "It makes farmers balance sheets look great, assuming it's real and it can be supported by the real market and it's not speculation on what might happen but a reflection of the earnings potential of the land."

Predicting the Future

In terms of actual production, Westhoff states if the 2013 harvest brings in larger crop yields and we have at least average weather

CONTINUED ON PAGE 32



Special REPLACEMENT Cow & Bull Sale

Saturday | Oct. 26, 2013

5 p.m. Bulls | 6 p.m. Cows

**Joplin Regional Stockyards
I-44 & Exit 22 | Carthage, Mo.**

Expecting 1000 Head



EXAR SHEAR FORCE 1353B - #16882823
DOB: 3-22-11
WK Shear Force x RR 2418 Hero 5701
CED + 13 | BW +0 | M +24 | WW +42 | YW +81



EXAR EMBLAZON 1465B - #16916954
DOB: 2-16-11
Rito Emblazon x New Look
CED + 5 | BW +1.6 | M +27 | WW +53 | YW +96



EXAR EMBLAZON 1747B - #16882866
DOB: 2-8-11
Rito Emblazon x New Look
CED + 5 | BW +3.0 | M +28 | WW +53 | YW +94

EARLY LISTINGS!

100 Black 3-Year-Olds

Due with second calf beginning Feb. 1.
Bred to black Express Ranch bulls.
PI Negative.

50 Charolais Cross 3-Year-Olds

Due with second calf beginning Feb. 1.
Bred to Red Angus Bulls.
PI Negative.



EARLY LISTINGS!

150 Black & BWF 3-Year-Olds

Due with second calf beginning Feb. 1.
Bred to black Express Ranch bulls.
PI Negative.

25 CharAnx 3-Year-Olds

Due with second calf beginning Feb. 1.
Bred to black Express Ranch bulls.
PI Negative.

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417.850.3813

BEEF LEADERS • CONTINUED FROM PAGE 7

- Cattlemen’s Association and was the founding chairwoman of the Cattlemen’s Beef Promotion and Research Board.
- 13. **Temple Grandin** —a Colorado State University professor of animal sciences, she is also a ground-breaker in the areas of cattle care and handling. She changed the way producers, feedlots and packers handle their animals.
 - 14. **Paul Engler** —founded and built Hereford Feedyard in Hereford, Texas, the first large-scale commercial feedyard in what was to become the epicenter of the fed-cattle industry.
 - 15. **John Lacey** —the only person to serve as president of both the National Cattlemen’s Association and the National Cattlemen’s Beef Association. His family ranches in California and raises cattle for Harris Ranch Beef Co.
 - 16. **J. Burton Eller** — was executive vice president of the National Cattlemen’s Association and played a leading

- role with Congress in helping establish the national beef checkoff.
- 17. **Dell King** —a major livestock buyer and spear-head in the work to improve the quality and health of Southeastern feeder cattle over the past 50 years.
 - 18. **Paul Genho** —a major contributor to training future generations of beef industry professionals as a catalyst in the development of King Ranch Institute for Ranch Management’s master’s program at Texas A&M University-Kingsville, where he serves as an adjunct professor.
 - 19. **Steve Hunt** —a retired CEO of U.S. Premium Beef in Kansas City, he was the leading influence in creating the largest producer-owned beef marketing company in the U.S.
 - 20. **Richard McDonald** —a past executive vice president of the Texas Cattle Feeders Association where he developed the first beef industry Quality Assurance program.
 - 21. **George Seidel Jr.** —a Colorado State University reproductive physiologist who has had a great impact on beef cattle reproductive biology and management practices.
 - 22. **Ralph Jarold “Jerry” Lipsey** —a national leader in improving the genetic merit of beef cattle for the past 30 years.
 - 23. **Gary Smith** —an internationally established meat scientist, this Colorado State University professor is considered one of the world’s top meat safety experts.
 - 24. **Jackie Moore** —co-owner of Joplin Regional Stockyards, he and JRS are credited as being most responsible for the turnaround in the reputation of Missouri calves.
 - 25. **Charles E. Murphey** —for more than two decades, he’s been considered the nation’s authority on livestock and meat standards and specifications.
 - 26. **Robert “Bob” Peterson** — led IBP Inc. for more than 20 years as CEO and chairman in addition to overseeing the company’s ascendancy to become the nation’s largest meat and beef packer.
 - 27. **Charles G. Scruggs** — a principal player in the eradication of the screwworm is estimated to have saved U.S. producers \$10 billion.
 - 28. **Mel Coleman Sr.** — founder of Coleman Natural Meats Co. and discovered the market potential of natural meats.
 - 29. **Lloyd Tate** —devoted most of his career to the development of animal ID technology and is known as a “pioneer of animal ID”.
 - 30. **Robert N. Rebholtz Sr.** —the founder of AgriBeef Co., a ranching cattle feeding and integrated agribusiness based in Idaho.
 - 31. **Don Good** —head of Kansas State University’s Department of Animal Sciences and a key figure for 40 years in the advancement of the livestock industry and the animal sciences.
 - 32. **Terry Klopfenstein** —an internationally recognized authority in beef cattle nutrition and the first to develop beef cattle diets using distillers grains as both a protein and energy source.
 - 33. **Richard “Dick” Spader** —former executive vice president for the American Angus Association where he led AAA to



WE DO
WHAT WE DO

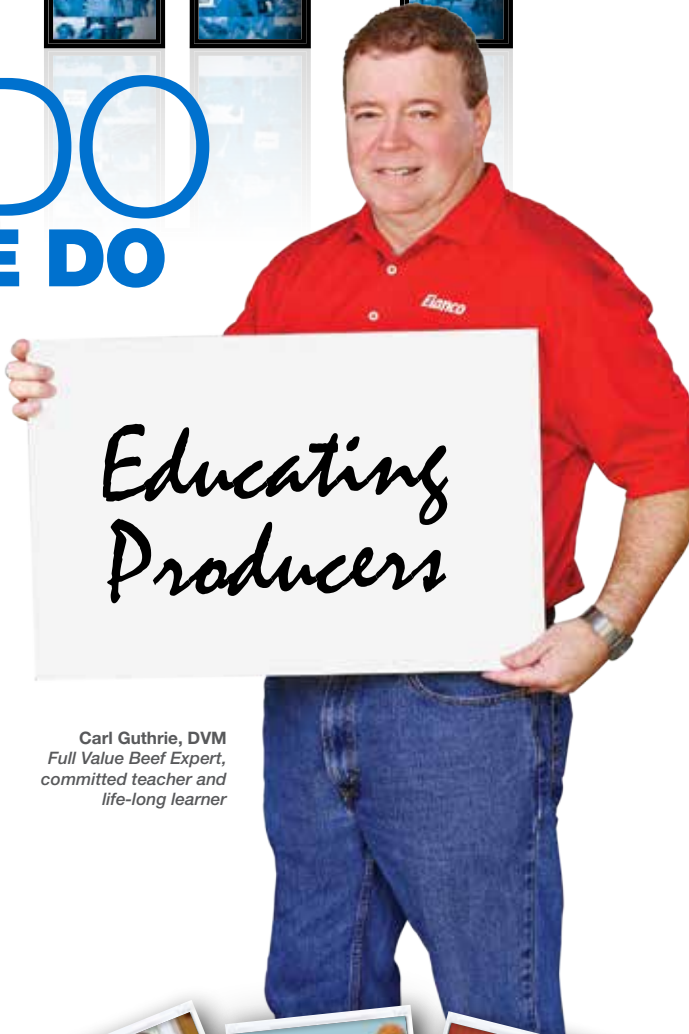


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Carl Guthrie, DVM
Full Value Beef Expert,
committed teacher and
life-long learner



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be the largest and most influential breed registry in the world.

34. **Eugene Ritchey** — founder of Colorado-based Ritchey Mfg. Co. and the originator of the flexible ear tag.
35. **J. David "Dave" Nichols** — has helped guide a family farm in Iowa into a national full-service genetic provider in five states by using tough standards, science-based technology and aggressive marketing.
36. **Warren and Ken Monfort** — visionaries who together helped revolutionize the cattle feeding and meatpacking business.
37. **Bud and Eunice Williams** — regarded as one of the world's top livestock handling gurus.
38. **Robert Totusek** — former department head at Oklahoma State University who is described as a rare combination of scientist, teacher and practical cattleman.
39. **Topper Thorpe** — had a 32-year career with CattleFax, the nation's premiere market information, analysis, research and educational service, which is owned and directed by cattle producers and feeders.
40. **H. Russell Cross** — professor and head of the Texas A&M University Department of Animal Science, his contributions include some of the most significant food-safety measures adopted in the latter half of the 20th century.
41. **Henry Gardinar** — a visionary in the use of genetic information and technologies in his herd using artificial insemination, embryo transfer and ultrasound to improve his Gardiner Angus Ranch herd in Kansas.
42. **Richard Willham** — the creator of EPDs. He's credited as one of the

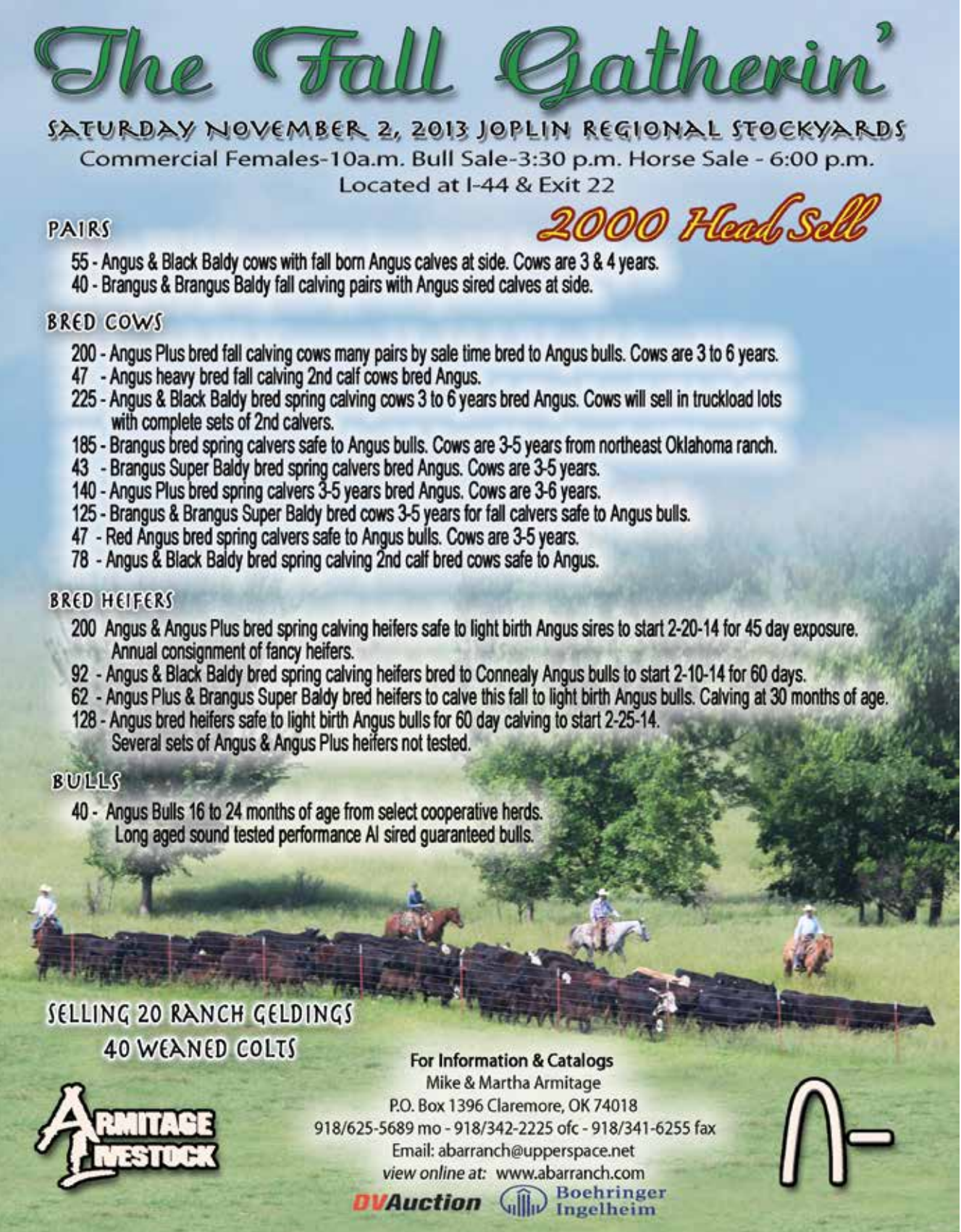
foremost contributors to beef cattle breeding.

43. **James N. Wiltbank** — refined management of calving practices, artificial insemination, estrus synchronization and nutritional management for improved reproduction of beef cattle.
44. **Fred H. Johnson** — of Summitcrest Performance Angus in Ohio, was involved in advancing cattle breeding and marketing for more than 70 years.
45. **E. John Pollak and Richard "Dick" Quaas** — Cornell University beef cattle geneticists whose work was integral to the EPD revolution of the 1980s and 90s.
46. **Harlan Ritchie** — a beef cattle Extension giant and distinguished professor of animal science at Michigan State University.
47. **Minnie Lou Bradley** — of Bradley 3 Angus Ranch in Texas. Her family pioneered branded-beef and natural-beef marketing programs that became the nationally known B3R Country Meats.
48. **Paul D. Andre** — founding editor of BEEF magazine.
49. **James McGrann** — professor and Extension economist at Texas

A&M University whose work led to significant developments and improvements in management information systems, both nationally and internationally.

50. **David E. Wood** — chairman of Harris Ranch Beef Co., a California-based firm that pioneered work in value-added branded beef, vertical integration and all-natural processing.

—Source: Information compiled from the September 2013 issue of BEEF magazine.



The Fall Gatherin'

SATURDAY NOVEMBER 2, 2013 JOPLIN REGIONAL STOCKYARDS
 Commercial Females-10a.m. Bull Sale-3:30 p.m. Horse Sale - 6:00 p.m.
 Located at I-44 & Exit 22

2000 Head Sell

PAIRS

- 55 - Angus & Black Baldy cows with fall born Angus calves at side. Cows are 3 & 4 years.
- 40 - Brangus & Brangus Baldy fall calving pairs with Angus sired calves at side.

BRED COWS

- 200 - Angus Plus bred fall calving cows many pairs by sale time bred to Angus bulls. Cows are 3 to 6 years.
- 47 - Angus heavy bred fall calving 2nd calf cows bred Angus.
- 225 - Angus & Black Baldy bred spring calving cows 3 to 6 years bred Angus. Cows will sell in truckload lots with complete sets of 2nd calves.
- 185 - Brangus bred spring calvers safe to Angus bulls. Cows are 3-5 years from northeast Oklahoma ranch.
- 43 - Brangus Super Baldy bred spring calvers bred Angus. Cows are 3-5 years.
- 140 - Angus Plus bred spring calvers 3-5 years bred Angus. Cows are 3-6 years.
- 125 - Brangus & Brangus Super Baldy bred cows 3-5 years for fall calvers safe to Angus bulls.
- 47 - Red Angus bred spring calvers safe to Angus bulls. Cows are 3-5 years.
- 78 - Angus & Black Baldy bred spring calving 2nd calf bred cows safe to Angus.


BRED HEIFERS

- 200 Angus & Angus Plus bred spring calving heifers safe to light birth Angus sires to start 2-20-14 for 45 day exposure. Annual consignment of fancy heifers.
- 92 - Angus & Black Baldy bred spring calving heifers bred to Connealy Angus bulls to start 2-10-14 for 60 days.
- 62 - Angus Plus & Brangus Super Baldy bred heifers to calve this fall to light birth Angus bulls. Calving at 30 months of age.
- 128 - Angus bred heifers safe to light birth Angus bulls for 60 day calving to start 2-25-14. Several sets of Angus & Angus Plus heifers not tested.

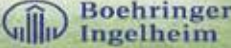
BULLS

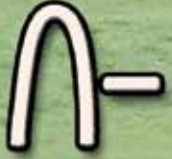
- 40 - Angus Bulls 16 to 24 months of age from select cooperative herds. Long aged sound tested performance AI sired guaranteed bulls.

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40 WEANED COLTS**



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FARM BUSINESS • CONTINUED FROM PAGE 27

everyone does file a tax return, which can provide the financial statements discussed above. If you include your farming / ranching operation on your personal tax return, your tax return will include a Schedule F. This schedule is the income statement for your farming operation, which you can use to calculate your cash flow statement. If, as is becoming

more and more common, you have incorporated your farm / ranch and file a business tax return, the very first page of the return is your farm income statement and Schedule L (usually page four) is your farm balance sheet.

A **set of goals** may seem like an odd inclusion when analyzing a farm / ranch operation, but I consider it almost a necessity. Usually when I am given a farm /

ranch business to work on, it is because the customer is looking to make a purchase (use cash) or to refinance (free up cash), both of which mean the customer is attempting to attain some sort of goal. Defining that goal, and future goals, helps me in my analysis to find what can be, or should be, changed financially in order to advise the customer on the best way he or she can reach those goals. Farm business analysis is not just dissection of financial

statements. It is the stepping-stone to achieving goals and dreams.

The views of this article are for general information use only. Please contact a subject expert or your banker when specific advice is needed.

—Jessica Bailey is a credit analyst in the Agricultural Loan Division at Arvest Bank in Neosho, Mo. Jessica may be reached at jebailey@arvest.com.

FARM ECONOMY • CONTINUED FROM PAGE 28

conditions in 2014, grain and oilseed prices could be much lower than they were in 2012 and the beginning of 2013. The slower growth in biofuels and China's predicted increased demand for meat will also impact crop prices.

"Unless some new major source of demand growth emerges, that is likely to mean that the recent period of rising prices could be at an end, unless unfavorable weather again intervenes," Westhoff

says. "The livestock sector will benefit from the projected reduction in feed costs, and profits in the beef and pork sectors should be good over the next couple of years. However, high profits cannot last forever; producers will eventually ramp up production to take advantage of these better returns, and this will lead to more meat on the market and lower prices."

The Bankers Advice

"In the past leverage might have been to the farmers advantage because we had appreciation and they could buy land and leverage their

equity and enjoy this abundant inflation of assets using leverage," Hamilton says. "Now is a good time to go the other direction and try to get more liquid. Not use as much leverage, not have as much borrowed debt if possible."

Hamilton also says there are programs through the government that help put a safety net under agricultural borrowers.

Westhoff adds, "Risk management is an especially high priority right now. There are very large downside risks at the moment, and it's

essential to have plans in place that can handle lower-than-anticipated commodity prices, poor weather, etc."

What Really Matters

"The future always surprises us," Westhoff's reminds us. "In spite of our best efforts to discern future trends, there will always be things we never anticipated. Any time someone tells you that they know for sure what the future will bring, whether it be regarding the price of corn or the content of the next farm bill, don't believe them."

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MANAGEMENT MATTERS

The “Positive Associative Effect” of High Protein Supplements

Protein in diet helps “feed” bugs in the rumen

BY GLENN SELK

For the first time in a couple of years, the eastern two-thirds of Oklahoma has substantial standing forage in many pastures as we go into fall. In addition as you drive across much of Oklahoma this fall you see many big round bales of hay stored for winter feed. The quality of this hay will vary a great deal. Frankly some of the hay that is being stored will also be less than ideal in protein content. The standing forage will be decreasing in protein content as it matures and is frosted later in the fall.

The micro-organisms in the rumen of beef cows and replacement heifers require readily available protein to multiply and exist in large enough quantities to digest the cellulose in low quality roughages. Protein supplementation of low-quality, low protein forages results in a “positive associative effect”. This “positive associative effect” occurs as supplemental protein available to the “bugs” in the rumen allows them to grow, multiply, and digest the forage more completely

and more rapidly. Therefore the cow gets more out of the hay she consumes, she digests it more quickly and is ready to eat more hay in a shorter period of time. Data from Oklahoma State University illustrates this (Table 1). The prairie hay used in this study was less than 5% crude protein. When the ration was supplemented with 1.75 lbs of cottonseed meal, retention time of the forage was reduced 32%, which resulted in an increase in feed intake of 27%. Because hay intake was increased, the animal has a better chance of meeting both the protein and energy requirement without supplementing other feeds. Because retention time was decreased, one could postulate the protein supplementation in this situation also increased digestibility of the hay.

As producers prepare their winter supplement strategies, they can see the importance of providing enough protein in the diet of the cows to feed the “bugs” in the rumen. If the hay is low in protein (less than 8 % crude protein), a small amount of supplemental protein such as cottonseed meal, soybean

to take advantage of the “positive associative effect”. As the table above illustrates, properly supplemented cows or replacement heifers will voluntarily consume about 27% more hay if they were provided adequate protein. As long as enough forage is available, this is a positive

Table 1. Effect of Cottonseed Meal Supplementation on Ruminant Retention Time and Intake of Low-Quality Prairie Hay
Daily Supplement of Cottonseed Meal

	None	1.75 lb	Change
Rumen Retention Time, Hr	74.9	56.5	-32%
Voluntary Daily Hay Intake, % of body wt.	1.69	2.15	+27%

meal, or one of the higher protein by-product feeds, could increase the amount and digestibility of the hay being fed. This strategy requires that ample forage is available

effect of a small amount of protein supplement.
—Source: Glenn Selk is emeritus extension animal scientist, Oklahoma State University.

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MANAGEMENT MATTERS

Does Selecting Related Cattle Increase Calf Uniformity?

Don't discount importance of selecting replacement females

BY BRYAN NICHOLS AND RYAN REUTER

As cattlemen consider increasing cow numbers after excellent rainfall in most areas of the U.S. mid-section this summer, it's important to remember the selection of replacement females is no small decision. Their breed type, fertility, conformation,

mature size, milking ability and color will all play a role in the future profitability of an operation.

One frequent topic in discussions of bull and female selection is choosing closely related animals, such as half-siblings, to increase uniformity

Table 1. Genetic relatedness (GR) and expected phenotypic variation of calf crops from matings of increasingly related sires and dams of selected heritabilities (h^2)

		Expected phenotypic variation			
Bull Battery	Cow Herd	GR	h ² = 20%	h ² = 30%	h ² = 40%
Unrelated	Unrelated	0%	100.0%	100.0%	100.0%
½ siblings	Unrelated	6%	99.4%	99.1%	98.7%
Full siblings	Unrelated	13%	98.7%	98.1%	97.5%
One Sire	Unrelated	25%	97.5%	96.2%	94.9%
Unrelated	½ siblings	6%	99.4%	99.1%	98.7%
½ siblings	½ siblings	13%	98.7%	98.1%	97.5%
Full Siblings	½ siblings	19%	98.1%	97.1%	96.2%
One sire	½ siblings	31%	96.8%	95.2%	93.5%
Unrelated	Full siblings	13%	98.7%	98.1%	97.5%
½ siblings	Full siblings	29%	98.1%	97.1%	96.2%
Full siblings	Full siblings	25%	97.5%	96.2%	94.9%
One sire	Full siblings	38%	96.2%	94.2%	92.2%

of the offspring. Increasing uniformity of the calf crop is important to cow-calf producers because more uniform lots may receive higher sale prices at market. Lack of uniformity has also been cited as a primary quality concern for industry segments from packers to restaurateurs, according to the 2005 National Beef Quality Audit. It is logical that as offspring become more related, genetic variability decreases and, hence, the phenotypic variability of animals will decrease. However, it is very important to further explore the details in order to judge the magnitude of change that can be expected.

Since this is a quantitative genetics question, math can be used to estimate the phenotypic changes a producer could expect, given certain breeding situations. The two values that must be known to make these estimates are the coefficient of genetic relatedness (GR) and the heritability of a given trait. Genetic relatedness is the probability that two individuals share an allele due to recent common ancestry. As GR increases, the variation in a trait will decrease in proportion to the trait's heritability. In this article, the decrease in variation will be expressed as a percentage relative to a group of unrelated animals, where the unrelated animals equal 100 percent. Therefore, as the percentage gets smaller, the variation of the trait decreases, i.e., the animals are more uniform. This percentage is calculated as:

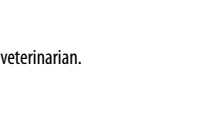
$$\sqrt{[1 - (\text{GR} \times \text{heritability})]} \times 100$$

Table 1 (above) shows that an unrelated bull battery bred to an unrelated cow herd has a genetic relatedness of 0 percent; therefore, the calf crop expresses

all of the expected variation. As the genetic relatedness of the calf crop increases, the expected phenotypic variation decreases. A fairly common practice used is that of selecting all half-sibling bulls. Table 1 shows that if breeding half-sibling bulls to unrelated cows and evaluating a trait with high heritability (40 percent), variation in the calf crop for that trait is only expected to decrease by 1.3 percent ($100 \text{ percent} - 98.7 \text{ percent} = 1.3 \text{ percent}$). This value is likely much less than what most people would expect it to be. If taken one step further by selecting half-sibling females and breeding them to half-sibling bulls, variation is still only expected to decrease by 2.5 percent. Interestingly, if one went as far as producing a calf crop that is all full siblings, variation would still only be reduced by 10.6 percent compared to an unrelated calf crop.

These numbers indicate that substantial advances in calf crop uniformity will likely not be attained very quickly by using closely related breeding stock. Cattle producers who wish to increase uniformity of the calf crop through genetic selection should likely focus on selecting animals with optimal values for desired traits (i.e., similar expected progeny differences) regardless of their genetic relationships. Producers are encouraged to select commercial females that are accompanied by little or no genetic information based on phenotypic traits (e.g., frame size, conformation, docility) that match their goals and production environment.

—Source: Reprinted with permission from The Samuel L. Roberts Noble Foundation for Agriculture. Visit the Noble Foundation on the web at www.noble.org.



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ADVERSE REACTIONS
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EFFECTIVENESS
 The effectiveness of ZACTRAN for the treatment of BRD associated with *Mannheimia haemolytica*, *Pasteurella multocida* and *Histophilus somni* was demonstrated in a field study conducted at four geographic locations in the United States. A total of 497 cattle exhibiting clinical signs of BRD were enrolled in the study. Cattle were administered ZACTRAN (6 mg/kg BW) or an equivalent volume of sterile saline as a subcutaneous injection once on Day 0. Cattle were observed daily for clinical signs of BRD and were evaluated for clinical success on Day 10. The percentage of successes in cattle treated with ZACTRAN (58%) was statistically significantly higher ($p < 0.05$) than the percentage of successes in the cattle treated with saline (19%).
 The effectiveness of ZACTRAN for the treatment of BRD associated with *M. bovis* was demonstrated independently at two U.S. study sites. A total of 502 cattle exhibiting clinical signs of BRD were enrolled in the studies. Cattle were administered ZACTRAN (6 mg/kg BW) or an equivalent volume of sterile saline as a subcutaneous injection once on Day 0. At each site, the percentage of successes in cattle treated with ZACTRAN on Day 10 was statistically significantly higher than the percentage of successes in the cattle treated with saline (74.4% vs. 24% [$p < 0.001$], and 67.4% vs. 46.2% [$p = 0.002$]). In addition, in the group of calves treated with gamithromycin that were confirmed positive for *M. bovis* (pre-treatment nasopharyngeal swabs), there were more calves at each site (45 of 57 calves, and 5 of 6 calves) classified as successes than as failures.
 The effectiveness of ZACTRAN for the control of respiratory disease in cattle at high risk of developing BRD associated with *Mannheimia haemolytica* and *Pasteurella multocida* was demonstrated in two independent studies conducted in the United States. A total of 467 crossbred beef cattle at high risk of developing BRD were enrolled in the study. ZACTRAN (6 mg/kg BW) or an equivalent volume of sterile saline was administered as a single subcutaneous injection within one day after arrival. Cattle were observed daily for clinical signs of BRD and were evaluated for clinical success on Day 10 post-treatment. In each of the two studies, the percentage of successes in the cattle treated with ZACTRAN (86% and 78%) was statistically significantly higher ($p = 0.0019$ and $p = 0.0016$) than the percentage of successes in the cattle treated with saline (36% and 58%).

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MONEY TALK

Too Much Gain at Tax Time?

Consider weather-related sales of livestock

BY PARMAN R. GREEN

Weather conditions can cause livestock producers to sell more livestock in a given year than would be their normal practice. Congress has recognized the impact weather can have on livestock producers' taxable income and has created two special tax provisions [Code Section 451(e) and 1033(e)] to reduce the income tax liability resulting from weather-related sales.

Code Section 451(e)

Code Section 451(e) allows a producer who sells more livestock than they normally would have because of drought, flood, or other weather-related condition to postpone recognizing gain from that sale until the following year.

This is only applicable to the number of head in excess of normal, and you must be able to document that the sales were more than they would have been under normal business operations. In addition, to qualify for Section 451(e) **the area must have been declared eligible for federal assistance**. So under this provision producers are able to postpone paying the taxes owed for one year.

Code Section 1033(e)

This provision is similar, however, only applies to sale of livestock that were held for **draft, breeding, or dairy** purposes - in excess of normal, sold due to drought, flood, or other weather-related conditions. However, with this provision the producer does not recognize the gain on the sale, but instead elects to replace the livestock at a later date.

Both of the deferral provisions hinge on: weather-related sales of livestock in excess of normal number of head.

The second provision, Section 1033(e), is used when a producer plans to replace the breeding, draft, or dairy animals at a later date. As with Section 451(e), only the number of head in excess of normal sales will qualify. To postpone gain under this provision, replacement property must be acquired within a specified period of time. The replacement period begins on the date the livestock were sold or exchanged. The replacement period generally ends 2 years after the close of the tax year in which the livestock were sold. The livestock purchased to replace the previous ones must be used for the same purpose, i.e. breeding stock must be replaced with breeding stock and dairy cows with dairy cows.

However, for areas designated as eligible for federal assistance, the replacement period is extended from two years to four years. So for counties,

that were declared eligible for federal assistance, producers have up to four years to replace the livestock. Producers who sell their livestock prior to the official federal assistance designation can still qualify for these provisions as long as the weather condition that motivated the sale is the same weather condition that resulted in the federal assistance designation.

Producers who sell livestock due to weather-related conditions prior to the federal designation can qualify those prior sales for deferral, as long as the weather related event/condition that prompted the prior sale was the same event/condition that qualified the area for federal assistance.

Producers that are forced to sell more than normal numbers of livestock due to weather conditions will likely find it well worth their time to visit with their tax consultant about postponing the gain from those sales.

—Parman R. Green is a CPA and ag business management specialist with University of Missouri Extension.

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² Lechtenberg K, Daniels CS, Royer GC, et al. Field efficacy study of gamithromycin for the control of bovine respiratory disease in cattle at high risk of developing the disease. *Intern J Appl Res Vet Med.* 2011;9(2):189-197.
³ Sifferman RL, Wolff WA, Holste JE, et al. Field efficacy evaluation of gamithromycin for treatment of bovine respiratory disease in cattle at feedlots. *Intern J Appl Res Vet Med.* 2011;9(2):171-180.
⁴ Van Donkersgoed J, Merrill JK. A comparison of tilmicosin to gamithromycin for on-arrival treatment of bovine respiratory disease in feeder steers. *Bovine Practitioner.* 2012;46(1):46-51.

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RUMIOTD1301-A (03/13)

Forage Management Style Can Help Decide Fescue Types

Novel endophyte fescues won't affect cattle growth, still resist pests, drought

When it comes to the question of selecting a fescue variety for fall planting, the decision depends heavily on forage management style, said John Jennings, professor-extension forages, for the University of Arkansas System Division of Agriculture.

"There is a simple answer and a more complicated answer to that question," he said.

For growers who use the Ky-31 fescue, the answer is simple: "if the goal is to thicken it up a

pasture, then just add more Ky-31 fescue and maybe add some clover with it if the soil fertility is good enough for clover," he said.

Endophyte or no endophyte

After that, decision-making becomes more complex. Some varieties of fescue, such as Ky-31, grow with a fungus, or endophyte, that helps the fescue survive extreme conditions and resist pests and drought. The downside is that the fungus produces a toxin that can slow

the growth of cattle.

There are fescues that come without the endophyte. The upside is "that cattle will preferentially graze nontoxic fescue," Jennings said, "But research has shown that endophyte-free fescue varieties do not persist well under Arkansas conditions and are not recommended."

A compromise may be in "novel-endophyte" fescue varieties. These varieties contain a fungus that does not produce the toxins like Ky-31, but still have the toughness to stand up to Arkansas' weather extremes and pests.

There are five novel endophyte fescue varieties on the market: MaxQ, MaxQ-Texoma, BarOptima, Estancia


and DuraMax. "The latter two contain novel endophytes from the University of Arkansas research program," Jennings said. "Most agricultural suppliers can order these novel-endophyte varieties through regional seed distributors."

The novel endophyte fescues will require closer management. Make sure all the old Ky-31 is killed before planting a novel-endophyte variety.

"Good management is important for maintaining stands of novel-endophyte fescue, particularly during summer heat and drought," Jennings said. "Always maintain novel fescue at a height of least 4-6 inches during summer and do not overgraze it."


— Source: University of Arkansas Extension Service

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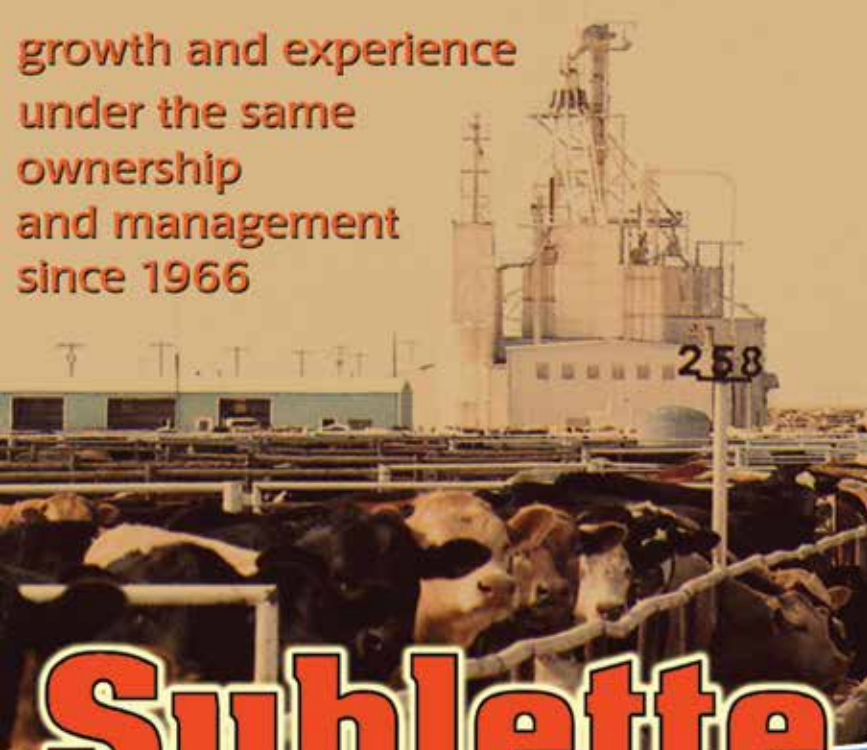
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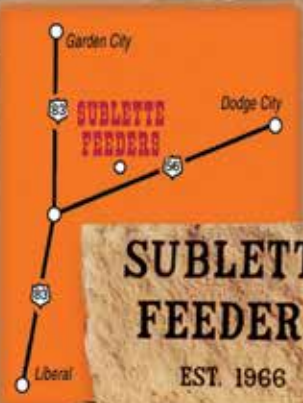
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ECONOMIC INDICATORS

Missouri Cropland Tops \$7,000 Per Acre in Northwest, Southeast Slowdown in land price increases ahead

FROM OUR STAFF

The results are in and it looks like there could be a slowdown in land prices on the horizon. The University of Missouri Extension annual land values opinion survey shows that land prices in the state have continued to climb, although the rate of increase in cropland values is expected to slow to 2.6% next year.

"The average value of good cropland by our survey was \$4,510 per acre," says Ron Plain, an MU Extension agricultural economist and co-author of the report. "That was up 17 percent compared to July 2012."

Good pastureland was up 12 percent, with a statewide average of \$2,492 per acre. Timber and hunting/recreational land was 10 percent higher at \$1,817 and \$1,724, respectively.

"A lot of the respondents think we may be, at least short term, nearing a peak in Missouri farmland values," Plain says. "They indicated that they thought cropland would increase between 2 and 3 percent in the coming year, pastureland between 1 and 2 percent, and other land about 1 percent."

MU Extension conducts the annual survey to track the value of farmland in different regions of Missouri. Plain says it is called an opinion survey because it doesn't include hard sales data to back up the numbers.

"There are no reporting requirements on land sales, so if you want to get down to hard numbers you have to

go courthouse by courthouse pulling the data to see what actual sales values are," Plain says. "That's more costly than we've got time and resources to do, so we survey informed people like land appraisers, real estate agents and lenders about what land is selling for in their area."

Plain says over the years this survey tracks very well with the numbers that the USDA has in an annual report that does use hard data.

"The other advantage, besides being a lower-cost way of getting the numbers, we also report regional data on how farmland values are changing in the state," Plain says. "The regional data we have on cropland indicate the highest prices for farmland is in extreme southeast Missouri and extreme northwest Missouri."

Good cropland in the northwest corner of the state is valued at \$7,205/acre, a 48% increase, while the southeast corner saw good cropland valued at \$7,753/acre, a 51% increase.

According to the survey, 69 percent of buyers were planning to farm the land themselves, while 22 percent planned to rent the land out to be farmed and 9 percent did not plan to farm or rent out the land.

Over the next 12 months, the rate of increase in cropland values is expected to slow to 2.6%, while pasture values increase about 1.3%.

—Source: University of Missouri Cooperative Media Group.

FARM OFFICE • CONTINUED FROM PREVIOUS PAGE

4. Taxpayer utilizing safe-harbor method can deduct the mortgage interest and property taxes related to the home-business office as itemized deductions on their Form 1040, Schedule A.
5. Safe-harbor provision applicable to a taxpayer who is an individual.

Work with your tax consultant to insure all the "i's" are dotted and the "t's" are crossed in meeting the deductible requirements of your home-business office.

For more detailed information on this safe-harbor provision – see Revenue Procedure 2013-13.

—Parman R. Green
is a CPA and ag business management specialist with University of Missouri Extension.

Fancy for Sunflowers



Net income comparable to corn, soybeans

BY JOANN PIPKIN

It's not every day you run across a field of sunflowers in southern Missouri, but there is plenty of opportunity for the crop to help farmers add variety to rotations.

And, that's just the reason Billings, Mo., farmer Matt Garbee decided to give the oilseed crop a try. Garbee says he's been growing sunflowers for about three years as an alternative to double-crop soybeans.

Garbee plants sunflowers in July and he says once you get the seed to germinate, it will take weeks of dry weather. He also notes there is very little input cost with the crop.

Sunflowers are well adapted to Missouri conditions, despite their primary production in recent years in the northern and western plains.

According to the Thomas Jefferson Agricultural Institute's (TJAI) website, several thousand acres are now produced in Missouri. The growing size of the sunflower market, both for oilseed and birdseed uses, is creating new opportunity to add sunflowers to crop rotations in the state. Sunflowers can be planted from April through July.

Uses for sunflower production include both birdseed production

and vegetable oil use.

When it comes to marketing, the easiest way to sell sunflower is to the birdseed market. Most sunflower producers market to a regional birdseed packager. One of the largest sunflower birdseed buyers is Pennington Seed in southwest Missouri, which will be home for Garbee's crop once it is harvested.

Whether selling wholesale or direct, the TJAI website says most Missouri sunflower producers should plan to grow the oilseed varieties.

Recent Missouri sunflower prices have been \$15-\$17/cwt, but prices can vary considerably. Prices from some birdseed buyers in Missouri have been 10% or more higher than in the Plains states, according to the TJAI website, since they have to normally pay to bring the sunflower from several hundred miles away.

Net income from full season sunflower appears to be comparable to corn or soybeans in Missouri.

Garbee admits farmers are somewhat limited on herbicide use once the plant is out of the ground. He's been able to keep his fields fairly clean, he says, adding that the sunflowers will outgrow the weeds.

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MARKET WATCH

Feeder Markets Continue Adjusting to Big Corn Crop

\$4.50-\$5.00/bushel average for next crop year

BY DERRELL S. PEEL

Cash corn prices in the Texas Panhandle have decreased \$2.00/bushel since July. While there is still some uncertainty about how big the new corn crop will be and just how low corn prices might go, there is no doubt that significantly lower corn prices will have a big impact on feeder price levels and feeder price relationships. Overall feeder cattle price levels have risen sharply with prices for most weights of feeder cattle up about \$25/cwt., a bit more for the lightweight calves.

From a stocker perspective, the potential value of gain depends on the overall feeder price level as well as the price spread or rollback between the purchase price of the stockers and the selling price of the feeders. The impact of feeder price level is well illustrated by comparing value of gain now with the feeder lows in May. Using combined auction data for the week of May 24, 2013, the price of 524-pound steers was \$150.97/cwt. and the price of 823-pound steers was \$127.21/cwt. This represents a \$23.76/cwt rollback between the beginning and ending price and results in a value of gain of \$0.85/pound for 299 pounds of gain. Last week, the Oklahoma combined auction price for a 522-pound steer was \$173.52/cwt. and the price of an 818-pound steer was \$151.76/cwt. This is a \$21.76/cwt. price rollback and results in a value of gain of \$1.14/pound for 296 pounds of gain. Thus, roughly the same price rollback results in a significantly higher value of gain because of the higher selling price.

Anticipation of significantly cheaper corn, and the lower feedlot cost of gain that it implies, is well reflected in

the current prices of heavy feeder cattle. While feedlot competition for tight feeder supplies may drive feeder prices higher, it will be to the detriment of feedlot margins unless fed cattle prices move higher than currently reflected in Live Cattle futures. However, the adjustments for lighter weight feeder cattle may not yet be fully reflected in feeder markets. Lower feedlot cost of gain is reflected in feeder markets in two ways: higher overall feeder prices and larger premiums on light weight feeders over heavy feeder prices.

Current corn price expectations suggest a market average price in the range of \$4.50-\$5.00/bushel for the next crop year. This translates into a feedlot cost of gain of \$0.80-\$0.90/pound as feedlots are able to use more and more new crop corn in the coming weeks. The value of stocker gain at current market prices is in the range of \$1.10-\$1.15/pound. The stocker value of gain is a reflection of the feedlot cost of gain, which means that the value of gain will likely decrease some in the coming weeks. This will be accomplished in the market with higher prices for lightweight stockers relative to heavy weight feeders. Of course, it depends on exactly what the corn price is and also on winter grazing conditions and the ability of stocker producers to respond to these market signals. There is, for example, potential for 550-600 pound steer prices to increase roughly another \$5/cwt., relative to the current price level for 800-pound steers, before the expected corn price is fully reflected in stocker prices.

—Source: Derrell S. Peel is Oklahoma State University Extension livestock marketing specialist.

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Herd Expansion Means Tighter Supply First

Heifers could see less market discount

BY LYNDEE STABEL

In a roomful of cattle feeders, an Oklahoma State University (OSU) livestock marketing specialist had everyone's full attention as he said there is no way around it: In the next two to three years, the already short supply of feeder cattle will only get tighter.

OSU Breedlove Professor Derrell Peel described the current feeder cattle situation and the circumstances leading to it at the eighth annual Feeding Quality Forum in Omaha, Neb., and Garden City, Kan., last month.

With a U.S. cattle inventory at levels not seen since 1952, "We're much smaller than we ever intended to be," Peel said. Drought and other circumstances led producers to liquidate their cow herds 15 out of the last 17 years, despite recent market signals to expand.

Peel expects that to change. Throughout much of the U.S., drought conditions have improved, opening the door to herd rebuilding. Instead of looking for the likeliest animals to cull, many producers will begin looking for the best heifers to keep.

"For the next several years I would expect the [heifer replacement] percentage to be above average," Peel said. "And that has implications to what happens to feeder supplies in the short run."

Growing the cattle population is the ultimate solution to the limited feeder supply, but it is not an instant fix. Until a heifer starts calving, each replacement kept is one less animal available for feeding. Cattle feeders already competing for a piece of that small supply know but don't relish the fact, but "it will get worse before it gets better."

Even so, Peel is optimistic about the growth rate of the national herd. Many producers were forced to cull heavily during the drought, but they did not do it at the expense of their herds' quality. Many heifers were kept and older cows were sold.

"We've probably got this herd as young and productive as maybe it has ever been," Peel said. "When we do start to expand, we have the capability for a year or two to expand faster than what we could have probably seen otherwise."

Growth will still take time. Peel expects it to be 2017 before herd numbers can even recover to 2011 pre-drought levels. Strong markets for feeders will continue to pull in a share of animals and moderate herd growth.

Cattle imported from Canada and Mexico make up only a small portion of the feeder cattle market, but Peel said the industry cannot expect extra animals from these sources to help supplement its own limited supply.

Mexico contended with its own extreme drought and liqui-

dated much of its herd, many of those animals entering the U.S. "Last year we got just short of 1.5 million head of cattle from Mexico," Peel said. "That is not a sustainable number. Those exports were at the expense of their ability to produce in the future."

Already the results are evident, with 450,000 fewer head imported from Mexico, year-to-date compared to last year.

And with Canada rebuilding its own national herd, those imports will remain relatively low.

All these factors lead Peel to believe the coming years will see the number of feeder cattle fall even further than the 3.5% decline projected by the end of this year.

Even though overall herd numbers have been declining

since the 1970s, the number of cattle on feed has not followed the same pattern. The industry has been able to keep those numbers up by feeding cattle more intensively and at a younger age so cattle move more slowly through the feeding process. For every calf on feed during the early '70s and '80s, there were three more available to replace it. By last year, less than two calves were available for every one calf on feed.

Years of cheap corn prices made it profitable to buy smaller calves to feed over a longer period of time.

"The question is, what has to go on to go forward, because

CONTINUED ON PAGE 43



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25 Angus yearlings Fast Track



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C/E	B	W	Y	M	API	TI
15.4	1.2	53	88	26	133.9	66.5

C/E	B	W	Y	M	\$W	\$F
5	2.2	67	113	25	32.71	53.04

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Name cattle will be check in as or sold as: _____

Owner/Manager _____

Address _____

City _____ State _____ Zip _____

Phone _____ Cell _____ Fax _____

Field Representative _____

Location of where value added tags were purchased _____

VALUE ADDED SALE DATES

Thursday, December 5, 2013
(Wean Date: October 21, 2013)

Marketing Information

Total Number of Head Enrolling (est) _____ Steers _____ Heifers _____

Weaning Date, if applicable (mm/dd/yy) _____

Approximate Marketing Date (mm/dd/yy) _____

Birth dates of calves for producers in the GAM-1 or JRS/PVP program:

Birth date of oldest calf in group (mm/dd/yy) _____ (example: 02/01/07 – 04/01/07)

Other Management Practice Information

Please check and date all that apply:

☐ Dehorned _____ ☐ Bunk-broke _____ ☐ Tank broke _____
(date) (date) (date)

Vaccinations should be administered in the neck area following Beef Quality Assurance guidelines. Write date of administration for each product used in appropriate area, month and day.

PRODUCT ADMINISTERED					JRS Calf Vac Sourced	JRS Vac 45 Weaned Sourced		JRS Vac 45 Non-Sourced	
Vaccine Protocol		List Product and Brand Name	1 st Dose Date	1 st Dose Date	Booster Date	1 st Dose Date	Booster Date	1 st Dose Date	Booster Date
Respiratory Virals IBR-BVD-PI3-BRSV 1 st Round MLV or Killed Booster Dose MLV only			X	X	X	X	X	X	X
Clostridia/Blackleg			X	X	X	X	X	X	X
Haemophilus Somnus (Optional)									
Mannheimia (Pasteurella)			X	X		X		X	
Haemolytica				X				X	
Parasite Control (Dewormer)									
Implant									
PRODUCT ADMINISTERED			JRS/PVP Calf Aged & Sourced	JRS/PVP Vac 45 Aged & Sourced	X indicates required shots. Calves enroll in the Calf Vac program need to be processed 4-6 weeks prior to selling. Calves worked and processed for the Vac 45 weaning period are REQUIRED to have the BOOSTER 2-5 weeks after first round of shots.				
Vaccine Protocol		List Product and Brand Name	1 st Dose Date	1 st Dose Date	Booster Date				
Respiratory Virals IBR-BVD-PI3-BRSV 1 st Round MLV or Killed Booster Dose MLV only			X	X	X				
Clostridia/Blackleg			X	X	X				
Haemophilus Somnus (Optional)									
Mannheimia (Pasteurella)			X	X					
Haemolytica				X					
Parasite Control (Dewormer)					X				
Implant									

All males are to be guaranteed steers and all heifers are guaranteed "open". If any bull(s) are found, seller will be billed for the loss of the buyer, sellers of any bred heifer(s) will be given the option to take home the bred heifers or billed the loss after the re-sale of bred heifer(s)

PRODUCTS ADMINISTERED ACCORDING TO BQA GUIDELINES ☐ Yes

I certify that the calves listed meet or will meet JRS requirements and products have been or will be administered according to label directions and BQA guidelines. I also certify that the information on this form is true and accurate.

Signature of either OWNER/MANAGER OR VETERINARIAN IS REQUIRED

Signature of Owner/Manager /Veterinarian _____ Ranch/Operation Name _____ Date _____

JRS Source and Age Verification Program

For Producers wanting to enroll in our Age and Source Verification, JRS has teamed up with Global Animal Management (GAM) PVP (Process Verified Program) for age & sourced cattle.

No Premise number or on-site evaluation is required, only a simple 24 question form will need to be completed and faxed or mailed to JRS. After filling out the questionnaire, a representative from GAM will contact you for any additional information pertaining to the questionnaire. This information will include calving records, bull turn-in date, farm product receipts, etc. For any questions call Troy or Mark @ (417) 548-2333.

Call JRS to obtain questionnaire.

ON THE CALENDAR

Sustainable Ag Grants Available

Mount Vernon to host workshop; proposals due Nov. 14

A Mount Vernon workshop for farmers and ranchers with innovative ideas on improving their operations through sustainable agriculture practices will assist in applying for funding to try out those ideas.

The University of Missouri Southwest Center will host the Oct. 25 workshop, which will be held from 4-9 p.m.

The USDA's Sustainable Agriculture Research and Education (SARE) program offers competitive grants for on-farm research, demonstration and education projects, according to Debi Kelly, University of Missouri Extension SARE co-coordinator.

For the round of grants to be issued in 2014, about \$400,000 will be available to farmers and ranchers in the USDA's 12-state North Central Region, which includes Missouri.

Proposals should show how farmers and ranchers plan to use their innovative ideas to explore sustainable agriculture options and how they will share project results with other producers, Kelly said. Grant proposals are due Nov. 14.

Kelly will be conducting workshops throughout the state to help producers with grant-writing basics, choosing a project, knowing what to expect and the keys to a successful application. For the first time, grant proposals can be submitted entirely online.

In addition to the Mount Vernon workshop, a webinar will be held from 7-8:30 p.m. Sept. 9. Log on to univmissouri.adobeconnect.com/debikelly and sign in as a guest with your name.

HERD EXPANSION CONTINUED FROM PAGE 41

over the last few years, that hasn't been true," Peel said. He projected price relationships between cattle weights and cost of gain, given a range of corn prices that should trend lower.

All these circumstances may lead to other unusual premiums. "I think there is a good chance that when we get really low with herd expansion, we will see much less discount on heifers relative to steers," Peel speculated. "You may even see heifers bring premiums this year because the breeding female demand on top of the tremendous demand for the feeder animal will be there."

Such strong market signals for more feeder cattle would typically send producers into high gear to expand their herds and calf crops, but for many American cattlemen today the situation is not that simple. Most producers are more than 62 years old, and at this point in life they are not looking to increase their workload.

When you show a lot of older producers the potential that is out there from the cow calf standpoint, they say, 'Yeah, I see all

of that, but it ain't going to be me. It's going to be someone else,'" Peel said, but who will that "someone else" be? Getting into the cattle business is not an easy task.

The next generation of cattlemen cannot borrow enough money to get started, so Peel said it is up to the older ranchers to help get them in business. He suggested looking at different financial arrangements such as long-term contracts or lease arrangements to transfer equity to the next wave of producers.

No matter who takes on the challenge, the fact remains that the market needs more feeder cattle than are available today. "Now the question is how far do we need to grow, and how fast can we do it," Peel said.

The Feeding Quality Forums were sponsored by Certified Angus Beef LLC (CAB), Feedlot Magazine, Purina Animal Nutrition, Roto-Mix and Zoetis. More details and coverage at CABpartners.com.

—Source: Release from Certified Angus Beef

Southwest Missouri Beef Conference Set

FROM OUR STAFF

The 6th Annual Southwest Missouri Beef Conference has been set for Tuesday, Oct. 15 in Bolivar. The University of Missouri Extension-sponsored program begins at 4:30 p.m. in the community rooms at Citizens Memorial Hospital.

"Beef producers have experienced many challenges in the last few years including drought, high input prices and fluctuating cattle prices," according to Wesley Tucker, agriculture business specialist, University of Missouri Extension. The theme of this year's conference, *Management is the Key to Success*, was selected based on the needs of southwest Missouri cattlemen. The conference, which is open to all cattlemen in southwest Missouri, will feature presentations on:

- **"Estate Planning—What You Need to Know"** — Kendall Vickers, Attorney At Law, Vickers Law Firm
- **"Controlling Thistles & Other Difficult Weeds After A Drought"** —Dr. Kevin Bradley, MU State Weeds Specialist
- **"The Role of Legumes in Improving our Forages"** —Brie Menjoulet, MU Extension Agronomy Specialist
- **"Legislative Update"** — Senator Mike Parson, Representative Sue Entlicher, & Representative Sandy Crawford

A \$5 registration fee includes dinner. Attendees should RSVP by Oct. 11 to the Polk County Extension Center by calling 417-326-4916 or emailing polkco@missouri.edu.

- **"The U.S. Cattle Industry—History, Cycles, & Trends"** —Dr. Ron Plain, MU Agricultural Economist

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417.548.2333

Value Added Sale:
Dec. 5, 2013 (wean date: Oct. 21, 2013)

Feeder Cattle & Calf Auction

September Receipts 15,647 • Last Month 15,145 • Last Year 16,130

September Video Sales

Video Sales from 9/09 & 9/23 • Total Video Receipts: 547

The video auction is held directly following Joplin's Regular Monday feeder cattle sale. General weighing conditions: For yearling cattle loaded and weighed on the truck with a 2% shrink. Price slide will be .04 per lb. if cattle weigh 1 to 50 lbs over base weight; .06 per lb. if cattle weigh 51 to 90 lbs. over the base weight; contract is voidable by agent or buyer if cattle are more than 90 lbs over base weight. General weighing conditions on calves will be established on contract by seller and agent. Cattle weighed on the ground with certified scales will be agreed upon by seller and agent.

Date:	South Central States	Texas, Okla.,	New Mexico, Kansas, Mo.	Offering:	382							
9/09/13												
FEEDER STEERS			MED & LG 1-2			FEEDER HEIFERS			MED & LG 1-2			
HEAD	WT RANGE	AVG WT	PRICE RANGE	AVG PRICE	DELIVERY	HEAD	WT RANGE	AVG WT	PRICE RANGE	AVG PRICE	DELIVERY	
118	850	850	\$147.25	\$147.25	Current	65	750	750	\$137.75	\$137.75	Nov	
FEEDER HEIFERS			MED & LG 1			Eastern States			All States			
HEAD	WT RANGE	AVG WT	PRICE RANGE	AVG PRICE	DELIVERY	FEEDER STEERS			MED & LG 1-2			
134	750	750	\$140.50	\$140.50	Nov	HEAD	WT RANGE	AVG WT	PRICE RANGE	AVG PRICE	DELIVERY	
						65	750	750	\$153.75	\$153.75	Nov-Dec	

Date:	South Central States	Texas, Okla.,	New Mexico, Kansas, Mo.	Offering:	165							
9/23/13												
FEEDER STEERS			MED & LG 1-2			FEEDER HEIFERS			MED & LG 1-2			
HEAD	WT RANGE	AVG WT	PRICE RANGE	AVG PRICE	DELIVERY	HEAD	WT RANGE	AVG WT	PRICE RANGE	AVG PRICE	DELIVERY	
70	725	725	\$155.00	\$155.00	July	95	520	520	\$160.00	\$160.00	Current	

JRS Sale Day Market Phone: (417)548-2012 - Mondays (Rick Huffman) & Wednesdays (Don Kleiboeker). Market Information Provided By: Tony Hancock Mo. Department of Agriculture Market News Service. Market News Hotline (573)522-9244 • Sale Day Market Reporter (417)548-2012

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ON THE CALENDAR

Time to Check Your Bulls

Special bull clinics make it easy to do

Four Bull Breeding Soundness Clinics are scheduled in early Oct. at Miller, Cassville, Diamond and Aurora veterinary clinics according to Eldon Cole, a livestock specialist with University of Missouri Extension. This fall, the clinic options include a new location in Diamond, which should be more convenient for herds in Newton and Jasper counties.

Dates and locations are outlined in the box above.

Getting a bull tested is the only way to make sure they can perform during breeding season. According to Cole, bulls can go bad for a variety of reasons. It may be related to health, injury, weather or advanced age.

Some clinics have found 15 percent of the bulls to be unsound. Injuries and noticeable numbers of cows returning to heat are reasons bulls show up at the clinics, thus

Bull Soundness Clinics

- **Oct. 7: Barry County Veterinary Service**, Cassville, Ph. 417-847-2677
- **Oct. 8: Animal Clinic of Diamond**, Diamond, Ph. 417-325-4136
- **Oct. 9: Dake Veterinary Clinic**, Miller, Ph. 417-452-3301
- **Oct. 10: Countryside Animal Clinic**, Aurora, Ph. 417-678-4011

the 10 to 15 percent figures may be a little higher than normal.

In addition to checking the bull's reproductive soundness, hooves can be evaluated, vaccinations given, test him for trichomoniasis and treat for internal and external parasites. Zoetis reps will be at some of the clinics and will be glad to collect DNA samples from bulls for genetic evaluation.

"If you can't make these four dates, contact your veterinarian and see if you can get your bull checked 4 weeks or so before turnout time," Cole said.

—Source: University of Missouri Extension



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Baytril® 100

(enrofloxacin)

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Before using Baytril® 100, please consult the product insert, a summary of which follows:

CAUTION:

Federal (U.S.A.) law restricts this drug to use by or on the order of a licensed veterinarian.

Federal (U.S.A.) law prohibits the extra-label use of this drug in food-producing animals.

PRODUCT DESCRIPTION:

Each mL of Baytril® 100 contains 100 mg of enrofloxacin. Excipients are L-arginine base 200 mg, n-butyl alcohol 30 mg, benzyl alcohol (as a preservative) 20 mg and water for injection q.s.

INDICATIONS:

Cattle - Single-Dose Therapy: Baytril® 100 is indicated for the treatment of bovine respiratory disease (BRD) associated with *Mannheimia haemolytica*, *Pasteurella multocida*, *Histophilus somni* and *Mycoplasma bovis* in beef and non-lactating dairy cattle; and for the control of BRD in beef and non-lactating dairy cattle at high risk of developing BRD associated with *M. haemolytica*, *P. multocida*, *H. somni* and *M. bovis*.

Cattle - Multiple-Day Therapy: Baytril® 100 is indicated for the treatment of bovine respiratory disease (BRD) associated with *Mannheimia haemolytica*, *Pasteurella multocida* and *Histophilus somni* in beef and non-lactating dairy cattle.

Swine: Baytril® 100 is indicated for the treatment and control of swine respiratory disease (SRD) associated with *Actinobacillus pleuropneumoniae*, *Pasteurella multocida*, *Haemophilus parasuis*, *Streptococcus suis*, *Bordetella bronchiseptica* and *Mycoplasma hyopneumoniae*.

RESIDUE WARNINGS:

Cattle: Animals intended for human consumption must not be slaughtered within 28 days from the last treatment. This product is not approved for female dairy cattle 20 months of age or older, including dry dairy cows. Use in these cattle may cause drug residues in milk and/or in calves born to these cows. A withdrawal period has not been established for this product in pre-ruminating calves. Do not use in calves to be processed for veal.

Swine: Animals intended for human consumption must not be slaughtered within 5 days of receiving a single-injection dose.

HUMAN WARNINGS:

For use in animals only. Keep out of the reach of children. Avoid contact with eyes. In case of contact, immediately flush eyes with copious amounts of water for 15 minutes. In case of dermal contact, wash skin with soap and water. Consult a physician if irritation persists following ocular or dermal exposures. Individuals with a history of hypersensitivity to quinolones should avoid this product. In humans, there is a risk of user photosensitization within a few hours after excessive exposure to quinolones. If excessive accidental exposure occurs, avoid direct sunlight. For customer service or to obtain product information, including a Material Safety Data Sheet, call 1-800-633-3796. For medical emergencies or to report adverse reactions, call 1-800-422-9874.

PRECAUTIONS:

The effects of enrofloxacin on cattle or swine reproductive performance, pregnancy and lactation have not been adequately determined.

The long-term effects on articular joint cartilage have not been determined in pigs above market weight.

Subcutaneous injection can cause a transient local tissue reaction that may result in trim loss of edible tissue at slaughter. Baytril® 100 contains different excipients than other Baytril® products. The safety and efficacy of this formulation in species other than cattle and swine have not been determined.

Quinolone-class drugs should be used with caution in animals with known or suspected Central Nervous System (CNS) disorders. In such animals, quinolones have, in rare instances, been associated with CNS stimulation which may lead to convulsive seizures. Quinolone-class drugs have been shown to produce erosions of cartilage of weight-bearing joints and other signs of arthropathy in immature animals of various species. See Animal Safety section for additional information.

ADVERSE REACTIONS:

No adverse reactions were observed during clinical trials.

ANIMAL SAFETY:

In cattle safety studies, clinical signs of depression, incoordination and muscle fasciculation were observed in calves when doses of 15 or 25 mg/kg were administered for 10 to 15 days. Clinical signs of depression, inappetance and incoordination were observed when a dose of 50 mg/kg was administered for 3 days. An injection site study conducted in feeder calves demonstrated that the formulation may induce a transient reaction in the subcutaneous tissue and underlying muscle.

In swine safety studies, incidental lameness of short duration was observed in all groups, including the saline-treated controls. Musculoskeletal stiffness was observed following the 15 and 25 mg/kg treatments with clinical signs appearing during the second week of treatment. Clinical signs of lameness improved after treatment ceased and most animals were clinically normal at necropsy. An injection site study conducted in pigs demonstrated that the formulation may induce a transient reaction in the subcutaneous tissue.

U.S. Patent No. 5,756,506

November, 2012

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NADA 141-068, Approved by FDA

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Event Roundup

October

- 5 Fall Event at Wildcat Creek • Peabody, Kan.
PH: 316-700-1000
- 7 Bull Breeding Soundness Clinic • Barry County Vet Clinic, Cassville, Mo. • PH: 417-847-2677
- 8 Bull Breeding Soundness Clinic • Animal Clinic of Diamond, Diamond, Mo. • PH: 417-325-4136
- 9 Bull Breeding Soundness Clinic • Dake Veterinary Clinic, Miller, Mo. • PH: 417-452-3301
- 9-11 RA Brown Ranch Legacy Sale/ Bull Sale & Complete Female Dispersal • Throckmorton, Texas • PH: 940-849-0611
- 10 Bull Breeding Soundness Clinic • Countryside Animal Clinic, Aurora, Mo. • PH: 417-678-4011
- 12 Buford Ranches Fall Angus Bull Sale • at the ranch near Welch, Okla. • PH: 918-929-3275
- 12 XL Angus & Guest Production Sale • Springfield Livestock Marketing Center, Springfield, Mo. • PH: 417-437-9193
- 15 Southwest Missouri Beef Conference • Community Rooms, Citizens Memorial Hospital, Bolivar, Mo. • PH: 417-326-4916
- 19 Circle A Ranch Fall Bull & Heifer Sale • Iberia, Mo.
PH: 1-800-CIRCLEA
- 19 Seedstock Plus Fall Bull Sale • Joplin Regional Stockyards, Carthage, Mo. • PH: 877-486-1160
- 20 Magness Limousin Fall Female Production Sale
Miami, Okla. • 417-918-541-5482
- 22-24 Management Intensive Grazing School • Bois D'Arc, Mo.
PH: 417-831-5246, ext. 3
- 25 Sustainable Agriculture Grant Workshop • MU Southwest Center, Mount Vernon, Mo. • 417-466-2148
- 26 Aschermann Charolais Bull Sale • at the farm, Carthage, Mo. • PH: 417-793-2855
- 26 Special Replacement Cow & Bull Sale • Joplin Regional Stockyards, Carthage, Mo. • PH: 417-548-2333
- 26 Flying H Genetics Fall Bull Sale • Lowry City, Mo.
PH: 417-309-0062
- 28 Southwest Missouri Performance Tested Bull Sale
Springfield Livestock Marketing Center, Springfield, Mo.
PH: 417-345-8330

November

- 1 OCA Fall Cattle Drive Replacement Female Sale
OKC West Stockyards, El Reno, Okla.
PH: 405-235-4391
- 2 The Fall Gatherin' Armitage A Bar Ranch Commercial Female, Bull & Horse Sale • Joplin Regional Stockyards, Carthage, Mo. • PH: 918-625-5689
- 2 Professional Beef Genetics Open House Bull Sale
Windsor Livestock Auction, Windsor, Mo.
PH: 888-PBG-BULL
- 4 The Ag Network Live Radio Broadcast • Joplin Regional Stockyards, Carthage, Mo. • 417-548-2333
- 4-5 Missouri Forage & Grassland Council Annual Conference
The Resort at Port Arrowhead, Lake Ozark, Mo.
PH: 573-499-0886
- 8 Genex Customer Appreciation Open House - Strafford, Mo.
PH: 417-736-2125
- 9 Ratcliff Ranches Fall Production & Customer Appreciation Sale • Vinita, Okla. • PH: 918-256-5561
- 9 Moser Ranch Bull Sale • Wheaton, Kan.
PH: 785-396-4328
- 15 Oklahoma Select Replacement Heifer Sale
Buford Ranch Sale Pavilion, near Welch, Okla.
PH: 918-944-0270

December

- 5 Value Added Feeder Calf Sale • Joplin Regional Stockyards Carthage, Mo. • PH: 417-548-2333

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- BRD control (metaphylaxis) in high-risk cattle
- Single-dose treatment of BRD

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Extra-label use in food-producing animals is prohibited.
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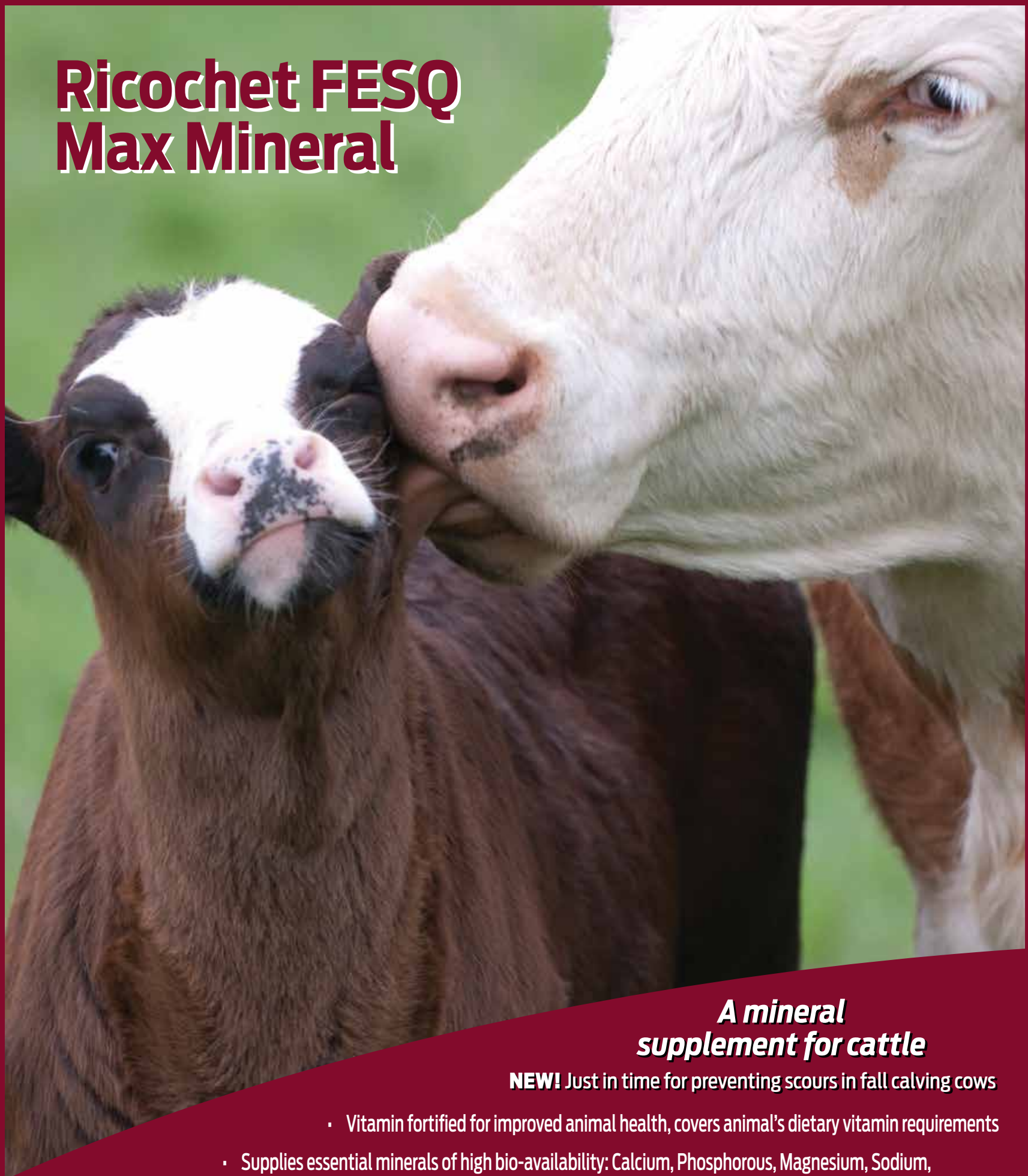


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