



The Minnesota Cattlemans

The Official Newspaper of the Minnesota State Cattlemen's Association®

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Volume 24 | Edition 8 | September, 2021



2021 Summer Beef Tour

Excerpts on operations courtesy of Julie Buntjer and the staff at The Globe

The 2021 Beef Tour included 8 tour stops between the counties of Rock and Nobles in Southwest Minnesota.

The first stop was Summit Lake Livestock owned and operated by Russ and Brian Penning. The two brothers started their operation by converting old hog facilities to calf barns where they receive and start day old dairy calves. As their operation began to grow, the brothers transitioned more hog barns to calf barns and expanded their operation to also have the capacity

to finish cattle as well. Brian and Russ are still starting dairy cross calves which they sell to neighboring operation or keep on their operation to finish out.

Brake feedyards is a prime example of a generational owned family farm. Today, the third generation of Brakes are taking over the cattle and hog operation; three brothers, Jesse, Jared, Jordan, and Joe along with their cousin David. Their fathers and uncles Jerry, Doug and Steve grew the cattle and hog operation to the size it is today. One of the major attractions on

the operation is the double wide, 2,400 head barn that was built nine years ago. Economics and land use was the main driver in the unique barn design. Cattle are started at about 600 lbs in one of their 18 open lots and move into the barn at around 1000 lbs until there are finished.

Father Steve Bullerman, son, Jeff Bullerman, and cousin, Ted Bullerman, make up 3B Farms, a Holstein

Summer Tour. . . continued on page 3

MSCA

MSCA is a grassroots organization consisting of over 20 local cattlemen's groups, providing the greatest opportunity for producer input and policy recommendations

Minnesota State Cattlemen's members, did you know you can pay your local affiliate dues online? Use the link below to renew your membership for the state and local association!

<https://www.mnsca.org/become-a-member/membership-application>

1. Central Minnesota Cattlemen	12. Mower County Cattlemen
2. Cottonwood Cattle Producers	13. Murray County Cattlemen
3. Three Rivers Cattlemen	14. Northwestern Stockmen
4. Fillmore County Cattlemen	15. Redwood Area Cattlemen
5. Freeborn County Cattlemen	16. Rock-Nobles Cattlemen
6. Glacial Ridge Cattlemen	17. Snake River Cattlemen
7. Houston County Cattlemen	18. South Central Cattlemen
8. Le Sueur County Area Cattlemen	19. Southwest Cattlemen
9. Midwest Cattlemen	20. Tri-County Cattlemen
10. Minnesota Cattlemen	21. Wabasha County Cattlemen
11. Mississippi Valley Cattlemen	22. West Central Cattlemen
	23. Pipestone Cattlemen

Successful 2021 PAC Fundraiser

The Minnesota State Cattlemen's Association hosted their annual PAC fundraising Cornhole Tournament at the Take 16 Brewery in Luverne, MN on July 12th! This event raised \$3,000 for the Cattlemen's PAC fund which is used to support state legislative candidate campaigns that have supported MN Cattle production on the hill. It is imperative that ag production has legislators who support not only cattle but all agriculture production on the hill and that they understand the benefit our industry is to our State when making policy. Thank you to our event sponsors, Minnesota Angus Association, Purina, Midwest Cattlemen's Association, United Prairie Bank, Kibble Equipment, Matt Evans, and F&M Bank! Congratulations to our bracket winners, Chad Carlson and Aaron Bauer, and our Challenge winners Maverick Fiene and Ben Albert. This event raised \$3,000 for our PAC which will be used to support state legislative candidate campaigns that have supported MN Cattle production on the hill.



Look What our Local Affiliates have been up to!

July was another big month for our Association! Another big thanks go out to the Rock-Nobles Cattlemen for the hard work they put into the 2021 Summer Beef Tour. The Southwest Cattlemen hosted their annual meeting on July 19th in Ghent, MN. Executive Director Allison VanDerWal spoke at this meeting regarding the roles of the Beef Check-Off and Cattlemen's Association, why they are both needed and what they do for all Minnesota cattle producers. The cattlemen also heard from Justin Fruechte with Millborn Seeds who spoke about fall cover crop and forage opportunities.



If your organization has an event coming up this year or you would like to schedule a meeting, contact us at mnsca@mnsca.org so we can share your work or help plan your event!

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NEWS - TIME SENSITIVE MATERIAL



ALLISON VANDERWAL
Executive Director
Allison@mnsca.org
Office: 763-479-1011

In the blink of an eye, the end of summer is upon us. As we are getting back to a more “normal year” I am finding that I was able to get a lot more done in the COVID lock down and my to-do list is continuing to get larger with the increase in travel and in person meetings. Our association has been very

busy these last few months planning and attending in person events such as the July quarterly board meeting, Annual PAC event and Summer Beef Tour, Southwest Cattleman’s Association annual meeting, Farmfest and National Convention. Events are not the only thing taking our time this summer. Our staff and board have also been very busy working on tough issues our members are dealing with.

Last month, I addressed the cattle marketing issue and what the association was doing in that regard. I am happy to report we are still working on that issue and hope to have more information from a national association perspective at the conclusion of convention in Nashville. The cattle market issue is continuing to be discussed and worked on. In late June, the Senate Ag committee had a hearing on examining markets, transparency, and pricing of cattle from producer to the consumer. In July, the House had a hearing on the State of the Beef Industry

and the Senate had their judiciary hearing on beefing up competition in the agriculture food supply chain. We continue to share information, questions, and stories of our members across the state with our legislators sitting on these committees.

The quickening severity of the drought has been at the top of our desk these past couple weeks. I am proud to say, our association worked hard with MN Farm Bureau on a letter to Secretary Vilsack asking for all D2 drought counties be opened for haying and grazing and that they open before primary nesting season is over. That letter was circulated to our legislators and Department of Ag. Later that week, we saw a very similar letters from Governor Walz and our Legislators addressed to the Secretary asking for the same relief. We have heard from the Secretary that we will not get early

Vanderwal . . .
continued on page 15



GRANT BREITKREUTZ
President

Greetings,
Summer is just about over and once again it seems as though we just got done planting. The extreme drought and heat has us harvesting grains already in July. Cereal rye yields were amazing for the conditions this year, spring

seeded grains are very poor with the heat and grasshopper pressure taking their toll on these crops.

The Rock-Nobles Cattleman put on another amazing summer tour with great attendance and a very smooth flow from morning all the way to the evening meal. Great job and thank you for being great hosts. The summer tour next year will be hosted by the University of MN beef team and will be a very different tour from past years. The team is focusing on the research that pertains to all of our farms and ranches, including the meat lab, diagnostic lab, forage plots, soil

Breitkreutz . . .
continued on page 14



JENNIFER SCHIEFELBEIN
CattleWomen President

I know this will be old news by the time this goes to print, but I just got back from the WIRED event in Tenstrike, MN. Hats off to the amazing crew that pulled this event off. It was a great learning opportunity for over 50 women and it was so great to see the eager learners we have in the beef

industry. I can’t wait to see what Sept. 18th has in store for women that want to learn more about the meat side of our industry. Watch our website for more details.

I also hope by the time this article goes to print that our state has received the much needed rain. This summer has taken a toll on our land and on many hearts. Stay strong.

One of the strongest programs the MN Cattlewomen has to offer is the MN Beef Ambassadors. My 3 daughters were fortunate enough to be a part of this program and it was a part of making them the advocates for the beef industry

Schiefelbein . . .
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RACHEL GRAY
Cow/Calf Council Chair

Hello fellow cattlemen and women. I hope that this article finds you getting some much needed rain. The biggest topic in Minnesota cow/calf sector seems to be the drought. We have hit D3 in many places throughout the state and it is putting a strain on cow /calf producers. Here in the northern part of the state we are seeing a large sell-off of not only cull

cows, but early weaned calves, replacement heifers and pairs. Many producers are downsizing their herds due to lack of pasture and the rising cost of hay. There is a definite shortage of hay across the state and the price is reflecting the low supply. I have seen some hay being trucked into northern Minnesota at a cost of \$250 per ton or higher plus the trucking cost.

At the moment, we are all thinking about ways to feed our cattle through the winter in the most cost-effective way. Corn silage is always a great source, but as we all know, be sure to have it tested prior to feeding due to the dry conditions. I have been seeing several people wrapping small

Gray . . .
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ANGIE FORD
Feeder Council Chair

It’s the end of July, and summer is quickly slipping away. The most concerning calls that I get are from producers hit hard by the unrelenting drought. Many counties in MN are listed as D2, with D3 growing quickly. During our last quarterly board meeting in Luverne, members from northern MN were quick to let us know how we have what looks like

a garden oasis down here in SW MN. Their conditions can be best described as “crispy”. MNSCA has been working hard on the drought situation, speaking with the MN Dept of Ag and Governor Walz to communicate the need to make all public land available. Sometimes things that seem a no-brainer are stalled because of the way the rules and laws are written. For example, take the idea of opening up CRP for early hay and grazing. In times like this, it seems like a reasonable fix for help with the problem. Due to a provision in the Farmbill, this is being held up and will need to be fixed legislatively. August 1st may very well come around before any legislative fix happens.

Ford . . .
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Minnesota Cattleman
THE MINNESOTA CATTLEMAN® newspaper is the official publication of the Minnesota State Cattleman's Association. "THE MINNESOTA CATTLEMAN®" is published on a contract basis 6 times per year and is provided to all MSCA members. Minnesota Cattleman Publications reserve the right to decline paid advertising that is not consistent with the goals and objectives of the Minnesota State Cattleman's Association.

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Ford . . . continued from page 2

There is a positive outlook to cattle feeding at the end of July. Right now we are sitting on bullish fundamentals from a “friendly” cattle on feed report. Beef demand is currently record high and cold storage reports on the 3 major proteins show the smallest inventory on hand since fall of 2014. The mid year cattle inventory has cattle and calf numbers down 1%. Beef cows are down 2% and were expected to be only 1% as well as beef replacement heifers. The drought has played into this scenario as well. With all of these things adding up, it’s due time for fat cattle prices to continue to climb. Many experts have predicted a 2014 picture coming in 2022. Time will tell, so buckle in and try to hang on for the ride. Corn is still making inputs high and feeders are hard to pencil out. But we all know that cattlemen will keep buying and feeding, because that’s what they do!!

Just wanted to pass along a few updates coming out of DC that NCBA has been working on. This week, Senate Republican spoke on behalf of Ag and made it clear that federal tax policy that supports the viability of the family-owned farm is a top priority. A letter was sent to President Biden regarding the importance of preserving stepped-up basis. This letter is significant because it indicates

that there is overwhelming support for preserving this critical tax provision, as it was signed by all 50 Senate Republicans. Elimination of the stepped-up basis would devastate families trying to pass down the operation to the next generation.

USDA announced a top to bottom review of the Product of USA labeling. Currently, beef that has been imported can be labeled POTUS if it is minimally processed or re-packaged in the USA. NCBA has long supported a voluntary label that is easy for the consumer to determine what the product they are buying truly is. They recently filed a petition with USDA’s Food Safety and Inspection (USDS-FSIS) to discontinue the use of the POTUSA and other broad US origin labeling claims for beef products. All of us want truth in labeling, if it says Product of the USA, it truly should be. A true label will add value to the beef and also help grow demand.

Be sure you make the trip to Farm Fest the first week in August. There will be several great forums to attend and of course a delicious beef sandwich meal served by many of our MNSCA members. This is our biggest revenue maker of the year, so please show your support by working at the booth or having lunch with us!

Thank you, 2021 Beef Alliance

THANK-YOU to the following businesses that have committed to support members of the Minnesota State Cattlemen’s Association as a part of the Minnesota Beef Alliance Program for 2021. If you are interested in learning more about the Beef Alliance program, contact Allison VanDerWal at 763-479-1011 or allison@mnsca.org.

Prime

American Foods*
Merck Animal Health*
Minnesota Beef Council
Minnesota Corn Growers Association*

Choice

Carlson Wholesale
Elanco
Roto Mix
Artex Manufacturing

Select

Presidential

Phileo Lasaffre

* Indicates giving above base level for that category!

Upcoming Events/Important Dates:

For more details on events listed below, visit www.mnsca.org.

July Quarterly Meeting

Minnesota Cattle Industry Convention December 2nd – 4th

Summer Tour . . . continued from page 1

feeding operation near Adrian MN. Steve was a dairyman until the late 1990s and after selling the cows, wanted to stay in the Holstein operation and started buying neighbor’s bottle calves and finishing them out. Today, the three Bullermans bring in 12–13-week-old 200-300 lb Holstein calves from across the US and finish them out at 1,550.

Brothers Grant and Eric Binford started farming in Jr high alongside their dad with a few cows and pigs. Trading labor for use of equipment, they established their livestock enterprise and when their parents retired in the late 1990s, Eric and Grant took over the home farm and expanded their hog and cattle operations. Today, the two brothers focus on cattle and corn production as they go out of the hog operation about seven years ago. Eric takes care of the crop and bookwork side of the operation, where as Grant oversees the cattle and managing labor. Today the Binford brothers’ operation has expanded to 6,500 head cattle feeding operation which focuses on Holstein and western cattle.

Richard and his son Ryan are second and third generations cattle feeders and own and operated R&R Thier Feedlots near Rushmore, MN. Thier’s were a tour stop at the 2010 Summer Tour, however, over the past decade, the operation has grown substantially to 15,000 head capacity. Over the last decade, Ryan

and Richard added 12 new outside cement yards and 3 monoslope facilities were added between 2014-2018. Ryan employs eight to ten employees on average with the next generation of Theirs, Ryan’s five children, finding their own way to help on the farm.

Dave and Stacey with their three sons – Dylan, Trevor, and Justin – have spent the past two decades growing their show and breeding stock herd. Mostly focusing on Maine Anjou genetics with Simmental and Angus cross. Menten not only take pride in their genetics and breeding stock, but their pastureland. The Menten converted tillable farmland into rotational grazing paddocks which eliminated the need to rent land and keep cows close to home. Through Environmental Quality Incentives Program (EQIP) the Menten received help in seeding the land with a mix of grazing alfalfa, switchgrass, Indian grass, intermediate wheat grass, meadow brome and orchard grass. With two wheels, round pastures with 6 fenced paddocks in each, the family rotationally grazes their cows through these systems.

Brad Van De Berg purchased his acreage with the goal to have enough livestock to make a living on the farm. Building the operation from scratch, Brad has learned a lot. Issues regarding run off with his facilities pushed brad to cover his pens and build a slat facility and monoscope processing and hospital facility. All of the manure on the operation ends up in a manure pit that gets pumped

once a year. Brad also typically grows all of his needed feed and has incorporated planting winter rye after his silage crop to not only improve soil structure but also to be used as feed for the cattle. With three young children Brad and Melissa work together with their neighbors to help get everyone’s farm work or projects done.

G&A Farms is comprised of conjoining farms of Father Glen and Ann and Son Matt and Kayla. Their hog, cattle and crop operation is located near Steen MN. In the past five years, in an effort to expand their operation, the Boeve family built a complete containment run off system complete with lagoon and a piping system to manage the water levels. Water is pumped from the lagoons to the near by 60 acres. They shared the management of this system is simple allowing them to program the exact amount of water they want to apply to the land from the lagoon.

The Minnesota State Cattlemen’s Association wants to thank the families, employees and neighbors and Rock Nobles Cattlemen for all of their work in prepping the tour stops and hosting the 2021 Summer Tour. The Cattlemen would also like to thank the 90+ sponsors that support the Minnesota beef industry and made this year’s tour possible. Please save the date for the 2022 Summer Beef Tour hosted by The University of Minnesota Beef Team on July 12th and the MSCA July board meeting and PAC Fundraiser on July 11th!





Grillfest

Royalee Rhoads, Director of Industry Relations worked her first consumer event in over a year and half in June. Minnesota Monthly's Grillfest was a fun and fabulous celebration of summer and outdoors. CHS Field held the event showing the hottest grills, burgers, beer, seltzers, spirits, and wines intermingled with home improvement stores and local artisans and makers. We partnered with the University of Minnesota Meat Lab to grill No Name Steakhouse Seasoned Burgers donated by J & B Group. We heard over and over that day, these are the best burgers we have had today. We served over 1400 people on that Saturday.

Consumers asked various questions about preparing and grilling beef. Information about beef cuts, grilling recipes and marinades and cutting boards were provided to attendees.



AARP MN

AARP MN partnered with the Minnesota Beef Council to host a virtual grilling event for their members. Royalee Rhoads, Director of Industry Relations at the Minnesota Beef Council, Dr. Ryan Cox & Jordan Juckel from the University of Minnesota Meat Lab gave tips and tricks on how to grill beef and grilled up beef for the virtual event. There were lots of questions and comments about how informative it was and we hope to partner with them again sometime in the future.

2021 Minnesota Top of Class

The first session of the 2021 Minnesota Top of Class was held on July 28 & 29. Our 2021 Minnesota Top of Class is comprised of seven people. They are Kami Schoenfeld, Emilee White, Alisha Nord-Donnelly, Carla Mertz, Rosemary Gustafson, Michelle Mouser, and Cindy Dilworth. Kelly Schmidt, CEO of the Minnesota Beef Council and Allison VanDerWal, Executive Director of the Minnesota State Cattlemen's Association also participated in the class. The mission of this program is to develop the skills of Minnesota's beef industry leaders so that they may maximize their impact in local, state, national and international arenas.

On the first day, they learned about how to advocate for the beef industry on radio, tv from Sherry Newell and social media from Natasha Mortenson, a top of class alumni who is awesome at social media. They also heard from June Dunn, Field Specialist for Greater Omaha. The class learned what happens to their meat as it goes from the farm to the consumers plate. This is part of the supply chain most of them were not familiar with. Thank to the Minnesota Corn Growers Association for allowing us to



meet at their offices for our fist day.

The second day, we met at the University of Minnesota Meat Lab. Did you know the University of Minnesota Meat Lab had the first meat lab in the United States? They learned about "The History of Meat" from Dr. Ryan Cox, then they broke out in groups of three, and each group cut down a rib roll and a should clod. A great way to learn where some of the different cuts come from. In the afternoon, they toured Rancher's Legacy Meat Company, which produces a high quality fresh and frozen ground beef in patty and bulk configurations.

This class will meet again in November and January 2022.



MBC Board Meeting

The next Minnesota Beef Council Board of Directors Meeting is scheduled for Monday, November 15 in Maple Plain, MN.

Minnesota Beef Council Events

- September 25 & 26 - Severs Fall Festival in Shakopee
- October 21-24 – MN Beef Expo Minnesota State Fairgrounds
- November 15 – Minnesota Beef Council Board of Directors Meeting, Maple Plain, MN
- December 2-4 – Minnesota Cattle Industry Convention, Hinkley, MN



Going to the Meat Market

The Minnesota Beef Council had a booth at Minnesota Cattle Summer Tour hosted by the Rock Nobles Cattlemen. After the tour, Royalee Rhoads, Director of Industry Relations and Ashley Kraemer, Director of Communications visit L & M Locker in Leota for a “Going to the Meat Market” video. When we walked into the meat locker, they had a picture welcoming Minnesota State Cattlemen attendees. Make sure to check out our Facebook page to view the video and if you’re in the area make sure to stop by and say Hi.

Minnesota Beef Council Prime Promoter of the Year

The Minnesota Beef Council and the Beef Checkoff Program is seeking entries for its annual Prime Promoter of the Year Award, an award which honors an organization who shows outstanding promotion of beef throughout the year. This promoter must show how they have gone above and beyond to promote beef to consumers. If that is your group, or you know of a group that you would like to nominate, we’d like to hear from you.

Minnesota Prime Promoter of the Year Award Recipients Will Receive:

- Award Plaque presented at the MSCA Convention
- Publicity in state and local media
- Industry recognition and prestige
- \$500 towards promotions for the next year

Who May Enter:

This award is open to any local cattle producer organization, including local breed associations, FFA/4-H or other agricultural organization, and others who promote beef. They may apply directly or be nominated by others.

Awards Presentations:

Announcement of the winner will be

made in December at the Minnesota State Cattlemen’s Association Convention. Publicity will be coordinated by the Minnesota Beef Council. Award winners may be featured during May Beef Month and in other promotional activities throughout the year.

Entry Procedure:

To ensure that your entry is given full consideration, please follow these instructions:

- Complete the Prime Promoter of the Year application form below. Additional pages may be attached.
- Beef it up! Attach any supporting materials mentioned within your entry that strengthen your submission, including but not limited to videos, photos of publicity efforts. Digital images of displays are preferred to hard copies of large posters or banners.
- Solicit any customer or vendor feedback (letters of recommendation) to include in your entry.

Deadline:

November 1, 2021 See Application in this newspaper or email Royalee Rhoads, Director of Industry Relations at royalee@mnbeef.org to receive an application by email.



Photo courtesy of BeefIt'sWhatsforDinner.com

MNBC Sizzling Tailgating Recipe

It doesn’t feel like summer is coming to an end, but the calendar says it is. Fall means tailgating, crisp nights and fall colors. The biggest games of the year deserve the best recipes. Whether the tailgate is in the parking lot, backyard, or home kitchen you’ll be the MVP with these great tailgating recipes.

BEEF MUFFULETTA DIP

A muffuletta sandwich is a Cajun favorite. Try this version in a bread bowl with deli corned beef, pickled vegetables and cream cheese.

INGREDIENTS:

- 8 ounces deli corned beef, chopped
- 1 shepherd loaf, about 8 inches in diameter
- 1 package (8 ounces) cream cheese, softened
- 3/4 cup chopped green olives
- 4 ounces provolone cheese, chopped
- 1/2 cup drained, chopped giardiniera
- 1/4 cup chopped roasted red peppers

Serving Suggestion:

Carrot sticks, celery sticks, crackers (optional)

COOKING:

Cut top 1/3 off loaf. Scoop out middle of loaf base, reserve bread pieces. Place hallowed loaf on shallow-rimmed baking sheet. Preheat oven to 350°F. Combine corned beef, cream cheese, olives, provolone, giardiniera and red peppers in large bowl; mix well. Place beef mixture in hallowed loaf. Bake in 350°F oven 35 to 40 minutes or until dip is bubbly. Serve with carrots, celery, crackers and bread pieces, as desired.

Cook’s Tip: You may toast bread pieces by placing on shallow-rimmed baking sheet. Bake in 350°F oven for last 10 minutes of cook time.

You may bake this dip in 8 by 8-inch baking dish coated with cooking spray for 20 minutes until golden and bubbly.

Nutrition information per serving: 192 Calories; 99 Calories from fat; 11g Total Fat (4.7 g Saturated Fat; 0.15 g Trans Fat; 0.4 g Polyunsaturated Fat; 3 g Monounsaturated Fat;) 28 mg Cholesterol; 646 mg Sodium; 16 g Total Carbohydrate; 1 g Dietary Fiber; 8 g Protein; 1.4 mg Iron; 33 mg Potassium; 0.1 mg NE Niacin; 0 mg Vitamin B6; 0.1 mcg Vitamin B12; 0.3 mg Zinc; 2.3 mcg Selenium; 6.5 mg Choline.

This recipe is a good source of Protein.

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- Solicit any customer or vendor feedback (letters of recommendation) to include in your entry.

Deadline: November 1, 2021



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Maple Plain, MN 55359

Phone: 763-479-1011
Fax: 763-479-1015
Email: royalee@mnbeef.org

2021 MN Prime Beef Promoter of Year Award Entry Form

Association/Group name: _____

Address: _____

City: _____ State: _____ Zip: _____

Key contact: _____ Title: _____

Phone: _____ Fax: _____ Cell: _____

Email address: _____

- Tell us the story or history of your organization.

- How do you showcase and promote beef to consumers in your promotions and events?

- Give us an example of beef promotions you have executed in the last year.

- What cuts of beef do you use in your promotions and events? What unique seasonings, marinades or methods of cooking do you use?

- On average approximately how many pounds of ground beef, steaks & other cuts such as brisket, tri-tip, etc. did you use in the past year?

- Have you utilized materials, recipes or resources from the Minnesota Beef Council? If so, tell us what worked.

- Have you had an appearance of a beef industry representative at your events. If so, who and how did they help promote beef?

- Please describe why this/your group or organization should be recognized as our 2020 Prime Promoter of the Year?

(Attach separate page – include consumer recommendations or testimonials if desired). If this is a nomination, please include the name of the person entering this organization.

DEFEAT THE HEAT

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HYDRO-LAC



TMR Stabilizer

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www.formafeed.com/defeattheheat!



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Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program (ELAP)

For those who are hauling water to livestock due to the drought, this program can aid in those additional operating costs. To be eligible, your county must be designated D3 or higher as indicated by the U.S. Drought Monitor.

Beef cattle are eligible livestock, but this program also includes adult or non-adult dairy cattle, buffalo and beefalo, alpacas, deer, elk, emus, equine, goats, llamas, reindeer or sheep. Livestock must also be owned 60 calendar days prior to the beginning of the drought and be physically located in the county designated as a disaster area due to the drought. Adequate livestock watering systems or facilities must have existed before the drought occurred and producers are only eligible if they do not normally transport water to the livestock.

Livestock that were or would have been in a

feedlot are not eligible for transporting water. ELAP covers the additional cost of transporting water and does not cover the cost of the water itself.

You must file a notice of loss on form CCC-851 the earlier of 30 calendar days of when the loss is apparent to you or by Jan. 31, 2022. Additionally, the deadline to submit an application for payment for 2020 ELAP assistance is Jan. 31, 2022.

You'll have to provide documentation to FSA that shows the method used to transport the water, the number of gallons of water transported and the number of eligible livestock to which water was transported.

To make an appointment to sign up for ELAP and to learn more about eligibility, application and documentation requirements, contact your local FSA office.

Schiefelbein . . . continued from page 2

they have become. The beef ambassador program sharpens public speaking skills, communication skills while learning many different aspects of the beef industry. I encourage anyone between the ages of 13-19 to apply to become a MN Beef Ambassador. We will be hosting the contest at the MN Beef Expo and more details can be found on our website. This is a great opportunity to be part of a team that speaks out for the beef industry and now more than ever we need

strong voices telling our story. And I look forward to seeing you at the Cattlemen's Convention and most importantly at our Annual Cattlewomen's meeting. We will be moving forward with plans for 2022 and need all the support we can get to continue our mission.

Please feel free to contact me at jschiefel@meltel.net, if you have any thoughts, concerns or questions. And please visit our website for updates on all upcoming events.

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Special Budget Session Ends on Time

By Bruce Kleven – MSCA Legislative consultant

Minnesota lawmakers convened for the start of the 2021 legislative session at noon on Tuesday, January 5, and dealing with the various aspects of COVID-19 dominated the entire session. For example, all meetings were conducted remotely until mid-April, when the Senate began hybrid hearings. The capitol building remained closed to the public from March 16, 2020 until mid-June of this year. The shut-out was literal: a fence was erected around the building after the George Floyd riots in May, 2020 and the fence remained in place throughout the entire session. While the 2021 Minnesota legislative session technically went into overtime, the budget was passed before the fiscal year ended at midnight on June 30.

Despite the challenges posed by COVID, the Republican-controlled Senate, DFL-controlled House, and DFL Governor Tim Walz came together to set a \$52 billion (two-year) state budget this year. It certainly helped that the federal stimulus bill passed by the U.S. Congress aided in the process - Minnesota received approximately \$4.72 billion from the federal government (an estimated \$2.6 billion for the State and \$2.1 billion for counties, cities and other local governments). There are limitations on how the federal funds may be used but it appears the money can be used for infrastructure, pandemic response costs, and for the replacement of revenue lost to governments due to the pandemic.

In terms of policy, House Democrats made race and equity, as well as police reform, their top priorities this year, while Senate Republicans focused on curtailing the governor's emergency powers and reopening the economy. It's pretty clear that the Governor's emergency powers apply when dealing with natural disasters, such as floods. But do they really allow him to dictate which businesses can and cannot be open, and whether or not you have to stay in your house? Over the past 15 months, Republicans became increasingly frustrated over the Governor's unilateral use of those powers without involving the legislature. As part of the end of

session negotiations, the Governor agreed to end the current peacetime emergency on July 1 but the State will continue to receive enhanced federal food stamp benefits and the Governor can continue operating vaccination and testing sites.

The final agreement also addressed future emergency powers in case a pandemic reemerges. The deal gives the Department of Health the power to declare a health disaster in the future, which will allow the state to respond to a future pandemic without imposing another broad peacetime state of emergency that needs to be renewed every 30 days. The State will still be able to respond but with powers that are less sweeping, and the Governor will not be able to arbitrarily issue stay-at-home orders or close businesses and schools.

Below are some of the issues the MSCA was supporting, opposing, or monitoring this year:

Environment Policy. The Republican-led Senate passed several provisions that were supported by the MSCA. In particular, Senator Bill Weber (R-Luverne) and Ag Committee Chair Torrey Westrom (R-Elbow Lake) led an effort to undo four provisions regarding manure application that were put into NPDES permits by the MPCA. Only one of those provisions was adopted during the special session: language stating that the MPCA may not require implementing nitrogen best management practices as a condition of allowing application of manure during the month of October unless the EPA specifically objects to this provision by August 31, 2021. Other MSCA-supported policy provisions that were passed by the Senate but were ultimately dropped from consideration during the special session due to opposition by Governor Walz and House Democrats include:

- Language prohibiting the MPCA from adopting California vehicle emissions standards by repealing the agency's authority to set emissions standards for motor vehicles;
- Language requiring legislative approval of MPCA fee increases;
- Language stating that the MPCA may not prohibit the application of solid manure

during the months of February and March;

- Language stating that the MPCA may not require establishing a cover crop as a condition of allowing application of manure in the month of September;

- Language prohibiting the MPCA and DNR from enforcing unadopted rules, guidelines, bulletins, criterion, standards, interpretative statements, or similar pronouncements; and

- A requirement that people who sign an EAW petition must reside in the county or live in a county contiguous to where a project is proposed.

Agriculture Policy. The DFL-controlled House passed several bills of concern to the MSCA, most of which were not adopted. One bill would allow cities to adopt local pesticide control ordinances. Current law preempts all local government ordinances related to pesticide use and reserves that authority to the state Department of Agriculture to ensure consistency. Even though the bill only affected cities, it was still a concern to agriculture because once the state preemption system is weakened, it won't be long before counties and townships will seek the same authority, resulting in a patchwork of different rules across the State. The House also passed language increasing the pesticide registration fee by approximately 64%. The gross sales fee would have increased by 0.35% for ag pesticides and 0.40% for non-ag pesticides and would have generated approximately \$2.25 million. Although passed by the full House, neither was adopted. The House also considered, but did not adopt, bills that would ban the sale and use of chlorpyrifos (Lorsban) in the State of Minnesota, increase the gross sales fee on dicamba, and create a treated corn and soybean seed stewardship program for seeds treated with neonicotinoid pesticides.

Board of Animal Health. The structure of the Board of Animal Health was under consideration this year. The Board currently consists of five members: three livestock producers and two veterinarians. House

Democrats wanted to change that mix because they feel the Board has not taken the issue of chronic wasting disease in wild deer very seriously. One of the House proposals would have changed the structure of the Board from five to nine members. Instead of three livestock producers and two veterinarians, the bill required that members simply be knowledgeable in animal agriculture, animal health, or pets and companion animals - meaning that animal rights activists would be eligible to serve on the Board. Luckily that bill did not move in the House. The Senate passed language to add one member of a federal-recognized tribe to the Board but limited that member's participation to decisions that affect tribal land (the Board does not otherwise have jurisdiction over tribal land). Ultimately, the two houses compromised: a tribal member was added to increase the Board size from five members to six, but the tribal member must also be a livestock producer.

Wolves. The Senate included language in the environment finance bill that would have required the DNR to establish an open wolf hunting season but the provision was dropped due to opposition from House Democrats. Bills to prohibit an open wolf hunting season were once again introduced by urban Democrats but neither bill was given a hearing this year. To assist producers with recovering from the damage cause by wolves, the ag finance bill once again includes

\$350,000 for livestock depredation payments.

Livestock Processing. Following the bottlenecks at meat processing plants that occurred early in the pandemic last year, Commissioner of Agriculture Thom Petersen led the charge to increase processing capacity at small and medium-size processors. The ag finance bill contains \$1.5 million to be used for grants to facilitate the start-up, modernization, or expansion meat, poultry, egg, and milk processing as well as \$150,000 for meat cutting and butchery training. A provision exempting temporary custom meat processors from licensing and inspection requirements for a period of 90 days was passed by the Senate but was not adopted.

PPP Loan Forgiveness. A bill supported by the MSCA was passed this year excluding the value of a PPP loan forgiveness from state income tax. Current law treats the forgiveness of a PPP loan as income at the state level. The bill simply excludes loan forgiveness from gross income so that it is not considered taxable income. While the Senate passed the bill on March 12 on a tri-partisan vote of 55-12, with many rural and suburban Democrats joining the Republicans in voting for the bill, the House did not take the bill up for a vote until the very last day.

The next regular session will begin at noon on Monday, January 31, 2022.

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ESA Implementation Creates Ongoing Battleground for Ranchers

Cattle producers will sacrifice time, money, safety, and sleep to make sure that each one of their cattle is healthy and well-cared for. The needs of their herd always come first — but there's a fluctuating list of other animals jockeying for attention as well.

Wildlife conservation and management is an ever-present concern for operations across the country, and with a new administration underway, many producers have renewed questions about how the implementation and enforcement of the Endangered Species Act (ESA) may impact them.

Codified in law nearly 50 years ago, the ESA was intended to provide an avenue for identifying species at risk of extinction and funding the tools to recover them. This critical and worthwhile mission, however, has grown less and less effective over the years.

When the ESA passed, four distinct phases — identification of at-risk species, listing as “threatened” or “endangered,” recovery efforts to repopulate the species, and delisting when the species is fully recovered — were all equally important parts of the process to protect America's wildlife. Since then, out of 1,660 species listed as “threatened” or “endangered,” less than 3% have achieved recovery and delisting under the law. Failure to develop recovery plans, unclear or constantly-changing population targets, and inefficient procedures within the U.S. Fish and Wildlife Service (FWS) have caused species to languish on the list long after FWS has publicly declared them as recovered. This wastes time and prevents limited taxpayer funds from going to the animals that truly need help and protection.

“The ESA was enacted with the clear directive that once a species is determined to be recovered, it should be delisted and responsibility for managing the species should revert back to states,” said NCBA Executive Director of Natural Resources Kaitlynn Glover. “The fact that this so rarely happens under ESA is an indication of how far this law has

strayed from its original intent. The lack of delisting does not reflect the good work and success we're seeing on the ground.”

The flaws with the ESA are not just a matter of bureaucratic inefficiency — they have real consequences for cattle country. The law has often been used as a tool by extreme activist groups to block activities and management practices that have an outsized impact on farmers, ranchers and their lands.

“Rural Americans and livestock producers live with the consequences of ESA decisions, but their voices are cut out of the process. When decisions are made by people with a removed or nonexistent perspective on working these lands, managing this habitat day in and day out, the decisions rarely work in tandem with the significant investments ranchers are already making to protect wildlife species,” Glover said.

No voice in the process

In March, FWS recommended that grizzly bears remain listed as “threatened” under the ESA, despite a five-year assessment that found robust, recovered populations of bears across the entire species range. The announcement leaves the door open for future reintroduction of the species in the North Cascades ecosystem — a move that would directly contradict years of input from local communities.

The National Cattlemen's Beef Association (NCBA) joined with the Public Lands Council (PLC) in immediately announcing their opposition.

“The announcement is a perfect example of how the voices of local officials, rural towns, and cattle ranchers get dismissed by FWS, and that is why NCBA is so determined to continue engaging and fighting on this issue,” Glover said. “The announcement disregards communities who have done everything right to support the wildly successful recovery of grizzly bears, even when that work came at great personal, financial cost.”

What does NCBA want to

see done differently? Glover is crystal clear.

“Work with communities to achieve lasting success. Listen to their firsthand experiences with these lands and these species. Stop continually moving the goal post and exploiting the ESA as a long-term management tool when that responsibility clearly lies with state and local teams who are closer to the issue.”

No recourse when apex predators claim cattle

Liesa Priddy knows firsthand how badly ESA implementation can go awry when the needs of the agricultural community are ignored.

Priddy, who is the third-generation operator of a commercial cow-calf ranch in Florida, has long worked to implement best practices on her land that cut down on invasive vegetation, improve the flow of water across the property, and conserve wildlife habitat. She went back to school to earn a degree in environmental studies.

“I served six years on the board of the Fish and Wildlife Conservation Commission,” Priddy explained. “I was appointed by the governor because I expressed an interest in being able to represent agricultural producers like myself, that not only had ESA issues but had that interest in habitat conservation.”

Her work exemplifies the old adage that farmers and ranchers are the original conservationists.

“If you don't take care of the land, it's not going to support the growing of your product, whether that's a plant product or livestock,” she said.

Unfortunately, Priddy's work — like thousands of ranchers across the country — has been impeded by the ESA more often than it has been supported.

“The ESA has been very restrictive. The most visible animal we deal with on our property is the Florida panther,” Priddy said. “There's really no workable compensation program for ranchers who lose animals to panthers. When you have a big apex predator like a big cat, that's a lot more dif-

ficult to deal with.”

Priddy estimates that she loses as much as 10% of her calves each year to panthers.

“There's really nothing that we've been able to do,” she said.

Priddy has participated in research projects with the University of Florida and Naples Zoo by introducing different breeds into her existing herd that are supposed to be more protective of their calves against predators. So far, she's seen little to no improvement.

On the other side of the United States, producers grapple with similar losses to the gray wolf. NCBA has been leading the fight in court to have the gray wolf — a recovered species — delisted under the ESA.

In supporting documents to NCBA's court case, cattle producer Joe Wilebski of Minnesota said that he lost 26 calves to wolf attacks in a single year, and more cattle were permanently maimed.

“In addition to the outright killing and maiming of calves, gray wolves have a stressing effect on my remaining cattle that reduces their economic viability,” Wilebski stated. “Waking up in the morning, I often wonder how many cattle are dead or missing due to gray wolf depredation. It has been a nightmare.”

So where are cattle producers supposed to go from here? How can predator species be recovered in a way that doesn't destroy the livelihood of farmers and ranchers?

Priddy believes financial compensation is crucial.

“Right now, my thoughts are to pursue two avenues — one is to try and [raise this issue with] some of the higher levels of [Farm Service Administration] management under the new administration, see if there's any room there for improvement. And the other is to talk about, spread the word about, the need for payment for ecosystem services. I think there is a much more transparent program we need to have for landowners to take advantage of,” Priddy said.

She envisions a program that repurposes Livestock Indemnity Program (LIP) funds to pay landowners a set amount

per acre based on the type of habitat they are conserving and providing for endangered species. She says this would be much more workable for producers than the current system of paying compensation per calf lost. When dealing with predators like panthers, calves that are taken can be impossible to track or visualize after-the-fact, and producers are almost always underpaid for the true number of animals killed.

“It's not a brand new idea, there's a lot of supporters for it,” Priddy said. “It would just be a lot more beneficial to landowners that have habitat for endangered species.”

Success through voluntary conservation efforts

Despite challenges with implementation, the majority of cattle producers are not opposed wholesale to the intent behind the ESA. Indeed, cattle farmers and ranchers have long been the ones on the ground, implementing managements strategies and investing in improvements to their land that benefit livestock, native plant species and wildlife alike. This long heritage of voluntary conservation work is something that NCBA would like to see better encouraged and incentivized by the ESA.

“The ESA should be updated to voluntary conservation, not punish the same people who are investing the most in those species and the habitat they live on,” Glover said.

NCBA's member-approved policy stance is that the ESA should be improved to ensure the agency weighs all appropriate factors in listing decisions — including economic and ecological data — to incentivize voluntary conservation, increase coordination among land managers at all levels, require specific recovery goals, and ensure that, once recovered, a species can be efficiently delisted.

A perfect case study for the importance of that voluntary buy-in from producers is the lesser prairie chicken.

In May, FWS announced

2021 Fall Tax Planning for Farmers

C. Robert Holcomb, EA, Extension Educator
Megan Roberts, Extension Educator
University of Minnesota, Agricultural Business Management

Most government payments to farmers and small businesses require inclusion as income on your annual federal and/or state tax return(s). The continued COVID-19 pandemic, summer '21 natural disasters including hail and drought, and other governmental funding initiatives will result in some farms and small businesses having significant governmental income payments this year. Since most farmers are cash basis tax filers, farmers may take advantage of several tax planning strategies to help maximize their after-tax income. Successful fall tax planning requires that the farmer maintain up-to-date farm accounting records to determine what strategies to implement.

Crop insurance payments, crop and livestock disaster payments, Commodity Credit Corporation (CCC) payments, state or county grants/payments funded by the CARES Act, Coronavirus Food Assistance Program (CFAP 1 & 2), and Pandemic Assistance for Producers (PAP) are some of the common governmental programs that require inclusion in gross income on yearly tax returns. Forms 1099-G and/or CCC-1099-G are sent to producers at the conclusion of the year and report the governmental payments received. Regular crop insurance proceeds are on a 1099-MISC. There are some exceptions when it comes to including governmental programs in income. Retroactive state and federal laws have made **select** COVID-19 related governmental excludable from gross income, including forgiven Paycheck Protection Program (PPP) loans and Economic Injury Disaster Loan (EIDL) Advances. Expenses purchased with PPP and/or EIDL advance funds are deductible.¹ Unemployment compensation of less than \$10,200 (for single or married filing jointly taxpayers with modified adjusted gross income of \$150,000 or less) was excluded from taxable income in 2020; however, unemployment is currently taxable in 2021.²

Now that we know more about common government payments included—and excluded—from taxable income, let's discuss common tax planning strategies to help maximize after-tax income.

Section 179 depreciation: Section 179 depreciation allows qualified property to be expensed during the year its placed in service instead of depreciating property over a series of years as capitalized assets. For calendar year 2021, the maximum Section 179 deduction is \$1,050,000. The investment limit (for qualifying property) is \$2,620,000.³ Qualifying property for Section 179 includes: purchased breeding livestock, machinery, single-purpose agricultural structures (hog confinement buildings and nursery high tunnels), and drainage tile. Section 179 may be taken on the qualifying property regardless of whether the asset is new or used. However, the asset cannot be purchased from a related party (lineal descendant).

Bonus depreciation: Bonus (also known as additional first year or special depreciation) is the second method of accelerated de-



preciation. The bonus depreciation allowance is 100% for qualified property acquired and placed in service after September 27, 2017, and before January 1, 2023. With bonus depreciation, the assets may be new or used. Purchases of qualified used property meet the criteria for the deduction unless purchased from a related party.

Minnesota law - Section 179 & Bonus depreciation: During the 2021 Minnesota legislative session, the State of Minnesota fully adopted the Section 179 provision as modified in federal tax law. This means Minnesota conforms fully to the federal law for 2021 and beyond. The changes to Section 179 at the state level are also retroactive back to 2017 and may require you to amend prior year tax returns with the State of Minnesota.

In contrast, bonus depreciation on the Minnesota tax return is still subject to the 80% add back. In other words, bonus is not recognized on the Minnesota tax return, and the amount of bonus depreciation must be spread out over a five-year period.

Deferred contract sales: A farmer can sell grain and livestock in one year, sign a deferred payment contract or an installment contract, and postpone payment and recognition of that income into the following year. However, there is one caution with deferred contract sales. Delaying payment increases the chances that the buyer may not pay for the commodity because of financial difficulties. Because the sale was not reported as income, a cash-basis farmer does not have a deductible loss if the buyer defaults on the deferred payments.⁴

"A qualified deferred payment contract must avoid terms that result in the farmer having constructive receipt of income. Thus, the agreement should be in place before the grain or other commodity is delivered to the buyer, and it should specify that the seller has no right to any proceeds until the following year. IRC § 483 and § 1274 generally require a buyer to pay interest on an installment sale contract. However, IRC § 483 and § 1274 do not apply to installment-sale contracts in two separate situations:

1. All payments are due within six months of the contract sale date [IRC § 483(c)(1)(A) and 1274(c)(1)(B)].

2. The total sales price is \$3,000 or less [IRC §§ 1274(c)(3)(C) and 483(d)(2)]."⁵

"If the buyer does not make the required deferred payment, the seller's loss deduction is limited to the basis in the contract, which is generally the commodity's basis. A farmer's basis in a raised commodity is usually zero. Therefore, there is no deductible loss."⁶

"The matching principle of accounting requires farmers who sell animals or other items that were purchased for resale to determine the profit or loss by subtracting the cost of the animal or other item from the amount received in the year of sale [Treas. Reg. § 1.61-4(a)]."⁷

Income averaging: Income averaging remains in effect for farmers only. Farmers can elect an amount of their current farm income to divide equally among the previous three years. The amount applied to the previous three years is added to the previous year's taxable income. Savings result if the previous year's income was taxed at a lower tax rate than the current year. This election applies to any income that is attributable to a farm business. Farm income includes items of income, deduction, gain, and loss attributable to the individual's farming business. This includes: 1) net Schedule F income, 2) an owner's share of net income from an S corporation, partnership, or limited liability company, 3) wages received by an S corporation shareholder from the S corporation, and 4) gain from the sale of assets used in the farming business and reported on Form 4797 and/or Schedule D (Form 1040) but not gain from the sale of land or timber.

Farmers are allowed to use a negative farm income for calculations in the base year. However, this loss carried from the base year to other years in the calculation, must be removed from the base year calculation to prevent a double tax benefit.

If a farmer liquidates their farm business, the gain or loss is attributable to a farming business for income averaging only if the property is sold within a reasonable period. One year is considered a reasonable period.

Disaster payments and crop insurance indemnity payments: Any crop insurance proceeds you receive need to be included as income on your tax return. You generally include that income in the year received. Crop insurance also includes crop disaster payments received from the federal government as the result of destruction or damage to crops or the inability to plant crops because of drought, flood, or any other natural disaster. Crop and/or livestock insurance payments include the Noninsured Crop Disaster Assistance Program (NAP) and livestock disaster payments under the ELAP (Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program), LIP (Livestock Indemnity Program), and LFP (Livestock Forage Program). Income received from any of these indemnification programs is reported on Form 1099-G and is taxable to the farmer.

You can postpone reporting crop insurance proceeds as income until the year following the year the damage occurred if you meet all the following conditions:

1. You use the cash method of accounting.
2. You receive the crop insurance proceeds in the same year the crops are damaged.
3. You can show that under normal business practice, you would have included income from the damaged crops in any tax year following the year the damage occurred.⁸

Please note that ambiguities do exist with respect to crop insurance deferrals. Must the taxpayer show that all income from a crop would have been deferred or only a portion? Does the election apply to all payments or only to those for crops that would have been sold in the following year?

IRS Code Section 451 is the principal authority concerning crop insurance. However, Section 451 is silent regarding the questions listed in the prior paragraph.

One additional piece of authority is *Nelson vs. Commissioner*. This was a 2009 court case decided in the 8th Circuit Court of Appeals. The court found that all crop insurance was deferrable if a substantial portion of the crop was sold the following year. The court further

Tax . . . continued on page 13



Ruminating on That - Commentary from Dr. Joe Armstrong

Joe Armstrong DVM | Cattle Production Systems | University of Minnesota Extension



Rambling thoughts of a veterinarian

Just a quick disclaimer, this is a different type of article than you are likely used to seeing in this spot because I won't be talking about anything directly veterinary-related. Instead, these are my personal opinions, also often referred to as my rambling thoughts.

I had the opportunity to attend the 2021 MN Cattlemen's Summer Tour hosted by the Rock-Nobles Cattlemen's Association recently. Let me first say what a fantastic experience and opportunity for attendees. The Rock-Nobles Cattlemen's Association ran a smooth operation and managed to fit an incredible amount of visits into a day, all while handling 20+ busloads of people. The University of Minnesota Extension Beef Team is set to host the 2022 Summer Tour, and we have a

tough act to follow.

There were many themes to my first outing face-to-face with people again. The most prominent was seeing "meetings" between people in person that have been working together for almost a year remotely. The second theme that seemed to remain present and stood out in my mind for the two days I spent surrounded by farmers was the growing hostility and disdain for the cities and the people living there.

Here is where I may lose some of you, though I hope that is not the case. Widening the considerable divide between rural Minnesota and the cities benefits no one, and adopting a negative or hostile attitude will only increase the threat to the agricultural lifestyle. Am I advocating that we roll over and

allow outlandish regulations or ill-informed rulemaking to run rampant? Of course not, but I am concerned that both the people in rural MN and people in the cities have lost sight of the fact that they are mutually dependent.

The fact is, there are fewer and fewer farmers every year as land and operations consolidate. As a result, agricultural MN may have less of a voice moving forward as fewer people in rural communities are involved directly with agriculture. My take - the importance of becoming an advocate and a champion of the agricultural lifestyle has never been greater as each individual becomes a more significant proportion of the total.

How we go about championing agriculture is the key to our

success moving forward. Rather than looking for a confrontation, we should be leading the way with education. Do the majority of people living in the cities understand agriculture? No, but how are they supposed to learn? Who better to teach them than the people with their boots on the ground caring for animals every day.

We need to take the high road as we move forward. There are certainly people looking to hurt the agricultural community; that is not just a paranoid delusion. However, I urge you to realize that those angry and irrational people do not represent the entirety of the cities. I meet people in the cities constantly that have connections to farmland or milked cows growing up. We are lucky in MN to still have that lingering connection,

and we should do everything we can to strengthen our ties and welcome all people into the community that feeds them.

My last rambling thought that may, or may not, give you hope. I grew up in the cities, right there in St. Louis Park. Somehow I met enough welcoming people along the way that brought me in, taught me the value of the agricultural world, and to this day, leave the light on and the door open. I hope you choose to remain open, inclusive, welcoming and strive to place friendly and positive education ahead of a negative vibe. Share your story, listen, stay positive, and focus on education. I think you will be surprised how many people are interested and will genuinely listen.

Cheers, Dr. Joe

Tax . . . continued from page 12

defined "substantial portion as (greater than) > 50%." Furthermore, the Nelson case says the 50% test needs to apply to each crop. Nelson is unclear about the deferral of individual crops and implies the deferral is an all or none proposition.

In Rev. Ruling 74-145, the IRS referred to the necessity for a substantial part of the crops to have been carried over from the year of production historically; more than 50% was viewed as substantial. Several income tax scholars have indicated that under Rev. Ruling 74-145, this is an all or none proposition.

Under the Nelson Court case and Rev. Ruling 74-145, the substantial portion test (over 50% of each crop sold in the following year) may be applied to current year crop sales to determine if a crop insurance deferral is possible.

Generally, farmers can establish their practice of reporting crop income in the following taxable year by referencing their prior year's sale records. For a payment to constitute insurance for the destruction of or damage to crops, the insured must suffer actual physical loss. Agreements with the insurance companies that provide for payments without regard to actual losses by the insured, such as payments if county average yield is less than a specified amount, are not payments for the destruction of or damage to crops. Such payments do not qualify

for deferral under IRC § 451(f). Payments made for a decline in the price of the commodity, rather than a physical loss, do not qualify for deferral.

An indemnity payment from a Revenue Protection (RP) policy is based on price as well as quantity and quality of the commodity produced. **Only the payment for destruction or damage (yield loss) is eligible for deferral.** A farmer who receives compensation from an RP policy must determine the portion of the payment that is due to crop destruction or damage rather than due to a reduced market price.

An RP policy guarantees a minimum amount of revenue per acre for the insured farmer. The policy provides a formula for computing the deemed revenue the insured received from the crop that was produced. Considered is the price of the commodity at the time of harvest, the quantity the insured farmer harvested, and the quality of the commodity harvested. This deemed revenue is compared with the guaranteed minimum revenue. The excess of the guaranteed minimum over the deemed revenue received is the amount paid to the insured farmer.

An insurance payment received from a prevented planting policy **does** qualify for crop insurance deferral (assuming the taxpayer meets all other requirements for deferral). This provision is addressed specifically in IRS code section 451(f).

Prepaid expenses: If you use the cash method of accounting to report your income and expenses, your deduction for pre paid

farm expenses in the year you pay for them is limited to 50 percent of the other deductible farm expenses for the year (all Schedule F deductions minus prepaid farm expenses). This limit does not apply if you meet all the exceptions described below.

Many cash-basis tax filers utilize pre paid expenses at year-end to balance income with expenses. This practice also allows farm producers to guarantee delivery and lock-in prices on crop inputs for the following year.

Prepayments must meet the following conditions:

1. Must be for an actual purchase and not a deposit.
2. The prepayment has a business purpose and is not merely for tax avoidance.
3. The prepayment does not result in a material distortion of income.

There are a couple of exceptions. The limit on the deduction for pre paid farm expenses does not apply if you are a farmer and either of the following applies:

1. Your pre paid farm expense is more than 50 percent of your other deductible farm expenses because of a change in the business operations caused by unusual circumstances.
2. Your total pre paid farm expense for the preceding three tax years is less than 50 percent of your total other deductible farm expenses for those three years.

The maximum pre paid amount is calculated each year based upon the final figures on the Schedule F. Fall applied fertilizer and

lime **does** get treated differently if applied before the new year. If fertilizer and lime are purchased late in 2021 and applied before January 1, 2022, the fertilizer and lime expense is not considered a prepayment for tax purposes and thus is not subject to the 50 percent rule.

Prepay example: During 2021, Bert bought crop chemicals (\$40,000), feed (\$10,000) and seed (\$50,000) for use on his farm in the following year. His total pre-paid farm expenses for 2021 are \$100,000. His other deductible farm expenses totaled \$180,000 (total schedule F expense minus pre-paid expenses, including depreciation) for 2021. Therefore, Bert's deduction for prepaid farm supplies cannot be more than \$90,000 (50 percent of \$180,000) for 2021. The excess pre-paid farm expense of \$10,000 (\$100,000 minus \$90,000) is deductible in 2022 when he uses or consumes the supplies.

This publication is educational in nature and is not legal, financial, or tax advice. Factsheet updated as of August 2021.

¹ IRS website. <https://www.irs.gov/newsroom/eligible-pay-check-protection-program-expenses-now-deductible>

² IRS website. <https://www.irs.gov/newsroom/2020-unemployment-compensation-exclusion-faqs-topic-a-eligibility>

³ IRS website. www.irs.gov.

⁴ 2009 National Income Tax Workbook, Land Grant University Tax Education Foundation, Inc. p. 380

⁵ 2009 National Income Tax Workbook, Land Grant University Tax Education Foundation, Inc. p. 381

⁶ Ibid.

⁷ Ibid.

⁸ 2020 Publication 225. The Farmers Tax Guide. pp. 19-20. www.irs.gov

Beef Processing Capacity Now Key Concern in Washington

By Jerry Bohn, NCBA President

NCBA's top policy focus throughout this year has been improving the business climate for cattle producers and increasing opportunities for profitability across the board. Issues like competitive markets and accurate labeling tend to get more than their share of media attention, but another topic is quickly catching up — processing capacity. Our members continue to tell us that a lack of processing capacity is a significant obstacle to their business. Depending on where you are in the country, you may be struggling to schedule a harvest date with your processor in the next several months.

This bottleneck creates serious problems for our beef supply chain. We have long known that packing facilities are the squeeze point between cattle in the field and beef on the plate. Consumer demand for our product is very strong, both at home and overseas; 2021 is forecast to be a record-year for U.S. beef exports. We have the supply of live cattle to meet this demand, but a persistent lack of hook space is hurting producers' bottom line.

A recent study by Rabobank found that the cattle industry could economically accommodate an additional 5,700 hooks per day of processing capacity, or an additional 1.5 million head moving through the system per year. Unfortunately, growing our capacity to reflect that need is expensive. The average start-up cost for a beef processing facility is roughly \$100,000 per hook -- meaning that someone trying to open a modest 25 head-per-day facility needs at least \$2.5 million in financing just to turn on the lights. Beyond the startup costs, existing facilities face a shortage of qualified workers. Between incentives created by pandemic unemployment benefits and slower line speeds caused by social distancing protocols, the past year has heavily impacted the availability of skilled employees to harvest beef.

For months now, NCBA has been working with Congress,

USDA and the White House for the resources to expand processing capacity. We are proud that, in response to our efforts, the Biden administration and leaders in Congress have acted to not only increase capacity, but to do so through small, independent and local plants.

You have probably heard about President Biden's executive order, "Promoting Competition in the American Economy". As a result of the executive order, USDA is committing \$500 million to expanding processing capacity, in addition to addressing the accuracy of the "Product of the USA" label and launching rulemakings to support fair, transparent and competitive markets. USDA also announced that it will make over \$150 million in grants available to small and local processing facilities to help them expand capacity, recover from COVID-19 challenges, and compete with the Big Four in the marketplace.

At the end of June, NCBA secured the introduction of the bipartisan Butcher Block Act in the U.S. House. The legislation would establish a loan program through USDA that would support small, regional and independent processing facilities. This bill still has a long way to go before it becomes law, but NCBA is working every day to garner bipartisan support on both sides of the Capitol and advance this legislation to the president's desk.

Earlier in June, USDA announced the creation of two new, competitive grant funding opportunities for small, regional, and independent meat processors using funds NCBA fought hard to secure at the end of last year. Of those funds, \$55.2 million will go toward the critical need for greater beef processing capacity. The grant program will support small facilities making improvements to achieve a Federal Grant of Inspection or to operate under their state's Cooperative Interstate Shipment program. These grants

are another important win for beef producers and NCBA is thankful to see USDA respond to our repeated pushes with rapid interest in the processing capacity issue.

Many of these efforts rely on increasing the number of processing facilities available, but processors still face a critical shortage of skilled workers. In a letter to the leaders of the House and Senate Agriculture Committees, NCBA backed reforms to the H-2A temporary visa program to include year-round workers. Currently, the program only allows farms and ranches to hire immigrant workers for temporary or seasonal jobs. What works for seasonal farmers, like row crop producers, does not meet the needs of a year-round industry like livestock. NCBA continues to urge Congress to expand this program and provide the necessary employment flexibility to producers and processors.

I'm highlighting these successes — the executive order, the Butcher Block Act and the USDA grants — because I want you to know that NCBA's around-the-clock work has led to real progress for producers in every segment of the supply chain. The current situation is unsustainable and increasing hook space is an essential step toward producers gaining back the leverage to receive higher live cattle prices. "Black swan" events like the COVID-19 pandemic and the 2019 fire at a Tyson Foods plant in Holcomb, Kan., have underscored this urgent need, but the roots of the problem precede either of those events.

At the end of the day, our goal is simple: boost your bottom line and keep Americans well-fed with beef. NCBA works every day to make sure your interests are protected in Washington. We will continue the pressure on lawmakers to help expand processing capacity, and we hope that by doing so, we will alleviate a critical chokepoint and get more U.S. beef onto the plates of consumers in the U.S. and around the world.

Breitkreutz . . . continued from page 2

lab, carbon sequestration, and many more.

The leadership at MSCA has been working tirelessly to try to get help and changes made for the drought conditions. We have been on weekly calls with Commissioner Thom Petersen, in-person and zoom visits with Governor Tim Walz, and countless calls to all elected state and national officials. It has been very frustrating trying to get programs changed to allow haying and grazing on program acres. These programs were set up with thoughts of protecting certain things but without the thought of a drought covering such a large area. This widespread drought makes it nearly impossible to find hay and/or the freight bill makes it completely unreasonable financially.

One of our largest fundraising events for the year will have been completed by the

time this article gets to you the membership. As part of the committee that plans and organizes Farmfest, I would like to thank all of the people that make this event such a success every year. We have people from all over the state come to help; from children, to active and retired cattlemen and cattlemen that take the time to make this event fun and enjoyable even though it is a lot of physical work. A thank you must also be given to American Foods for their donation to this event. Without their generosity, this event would not be as large a fund-raiser as it has become.

Please remember safety as we are all doing things differently than normal on our farms and ranches because of the weather conditions. I pray that by the time this article is read, Mother Nature has blessed us all with rain and cooler weather.

ESA . . . continued from page 11

that they would be listing the lesser prairie chicken under the ESA. One population segment was designated as "threatened" and other as "endangered".

Under an ESA designation, producers can face financial penalties or even jail time for making improvements to their land and wildlife habitat with a federal permit. The designation of the prairie chicken directly disincentivizes the continuation of a successful, decades-long conservation partnership between public entities, private landowners and local conservation advocates. 95% of the lesser prairie chicken's habitat is privately owned, making collaboration with agricultural producers pivotal to the recovery of the species.

"The designation tells those private landowners that their considerable private investment doesn't count," Glover said. "This is a terrible message to send at the very moment when the administration is seeking to enlist our industry's help with a broad slew of conservation goals that can only succeed with strong pub-

lic-private partnerships."

By FWS's own admission, millions of acres of land have been enrolled in voluntary conservation measures across the lesser prairie chicken's range.

The path forward

The road ahead is not without challenges. ESA reforms are necessary to encourage and incentivize voluntary conservation efforts — and NCBA will continue leading that fight. NCBA will also stay on the front line of the court battle for efficient delisting when species are fully recovered, like the gray wolf.

From coast to coast, American cattle producers share a deep commitment to wildlife conservation and the health of the ecosystems they live and work in. Farmers and ranchers think not just in terms of seasons or years, but in generations. Investing in wildlife conservation helps ensure that healthy, balanced landscapes and iconic American wildlife are around for children and grandchildren to enjoy.

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Death and Taxes

By CEO Colin Woodall

Benjamin Franklin is the most well-known source of the line that the only two certainties in life are death and taxes, and here in the United States, being taxed upon your death is a battle we still fight. NCBA has been the leader among agriculture groups in working to protect cattle producers from harmful tax policy. Over thirty years ago, NCBA helped form the Family Business Estate Tax Coalition to actively fight these burdens. We also helped coin the term “Death Tax” to get the attention of Congress on what the estate tax truly is. Over the years, we have been successful at making the Death Tax less of a burden and even achieved one full year of repeal. Like every policy issue, however, each new Congress and presidential administration wants to tackle the issue again.

There are several bills in Congress that will directly impact you, your family, and your operation. The Sensible Taxation and Equity Promotion (STEP) Act sponsored by Senator Chris Van Hollen from Maryland would eliminate the stepped-up basis. Senator Bernie Sander’s For the 99.5 Percent Act would decrease the Death Tax exemption to \$3.5 million per person or \$7 million per couple. With the current COVID land rush we are seeing across the country, you do not have to own a very large operation to have assets in excess of \$3.5 million. The Agriculture and Food Policy Center at Texas A&M analyzed the impact of these bills by using their database of 94 representative farms in 30 states. If both pieces of legislation passed to fund President Biden’s initiatives, 92 of the 94 representative farms would incur additional tax liabilities of \$1.43 million per farm at the time of generational transfer. Most operations do not have that kind of cash to pay anything close to that in taxes.

The President has made it clear that climate change is one of his top priorities, and I have written many times in this column about how farming and ranching are a part of the solution when it comes to sustainability. We cannot be that solution if we have to sell off portions of our operations to

settle our tax debt. The President’s tax approach is completely counter to his climate goals. If we must sell our land, it is doubtful the next owner will put cows on it. For those of you close to urban areas, you can guarantee that the next crop growing on that land will be houses, and that will be the last crop it grows. Fortunately, we have Democrats and Republicans who see the folly in this approach and are helping us by speaking out against these proposals and introducing their own legislation to help protect us. NCBA will continue to lead the charge in fighting against additional tax burdens.

When it comes to generational transfer of your operation, it is more than just a discussion about federal tax policy. It is a discussion about taking proactive steps in developing your plans and expressing your wishes with your family. It is not a conversation anybody really wants to have, and that is why so many times the conversation takes place after it is too late. As someone who is going through a generational transfer, I am learning these lessons firsthand. I have heard presentation after presentation at cattlemen’s meetings about the need to plan early. I thought I still had plenty of time to talk about the future, but that ended up not being the case. While my family had done quite a bit of planning to ensure the transition, I found I had not asked enough questions nor gained enough understanding of the plan. Now I am paying our attorney more money to protect the continuity of our operation. That is money I could be putting towards improvement of the land had I just not procrastinated.

I have full faith in our NCBA team’s success in protecting you from tax increases, but generational transfer is about more than the taxes. I implore you to finish this fact-filled edition of National Cattlemen and then gather your family together and have the dreaded talk. It probably will not be fun or comfortable, but you must do it for the sake of your operation’s future. Now, like many of you, I am challenged with making a commercial cow/calf operation work, but first, it is off to invest in a new chainsaw because I have a lot of cedar trees to get rid of.

Vanderwal . . . continued from page 2

haying and grazing but conversations between the Secretary and Governor are still being had regarding opening certain protected CRP lands.

Commissioner Peterson with the Minnesota Department of Agriculture has started a bi-weekly drought call update for associations and agencies to ask questions and get the latest information regarding

recourses for farmers during the drought. We are all collectively working on compiling resources for producers during this time. As always, for up-to-date information regarding the drought resources or other events and policy, please subscribe to our weekly e-newsletter at <https://www.mnsca.org/communications> under the Policy Pen.

Gray . . . continued from page 2

grains for a forage crop. I, and many neighbors have started feeding a wheat based cake, to get us through until corn can be harvested.

At the time of this article both Polk and Marshall counties have been declared primary disaster areas. Those two counties, along with 8 neighboring counties are eligible for natural disaster assistance from the USDA. This will trigger the Livestock Forage Program and open up some other funding sources for producers suffering with drought issues. Be sure to check with your local FSA office for details on those pro-

grams.

The good news is, after looking at the markets it seems that the feeder calf market is holding for the time being. I have talked to several feeders in southern Minnesota and further south and they are in good shape for feed.

I was able to attend the summer beef tour put on by the Rock Nobles Cattlemen. What a great tour! If you have not had a chance to take in a summer tour, do so. It was wonderful to have a chance to visit with other cattlemen and women and learn more about the feeder side of the business.

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