# Trend in breakeven prices for cattle finishing

#### By Michael Langemeier, **Purdue University**

Fed-cattle prices increased from an average price of \$161 per hundredweight (cwt.) in the first quarter of 2023 to \$180 per cwt. in the third quarter, or 12%. Moreover, feeding cost of gain had declined from its peak earlier this year. These two phenomena represent the good news.

Now, for the not-sogood news. Feeder-steer prices have increased substantially from their levels earlier this year. Obviously, net returns to cattle finishing depend on fed-cattle prices, feeder-cattle prices and feeding cost of gain. An earlier article examined trends in feeding cost of gain2. This article will focus on recent trends in feeder prices and breakeven prices and will provide projections for the next few months.

### Historical breakeven prices:

Breakeven prices are sensitive to changes in feeding cost of gain, feeder prices and interest rates. Monthly issues of the Focus on Feed-

newsletter were lots used to obtain information on feeding cost of gain. Historical and projected feeder prices were obtained from the Livestock Marketing Information Center (LMIC) website3. Interest rates were obtained from the Federal Reserve Bank of Kansas City.

illustrates Fig. 1 breakeven prices from January 2013 to September 2023, as well as projections for 2024. In this section, we will focus on historical breakeven prices. In the next section, we will discuss our projections.

As evident from Fig. 1. breakeven prices have been increasing rapidly since the fourth quarter of 2022. After averaging approximately \$155 per cwt. in the fourth quarter of 2022, breakeven prices averaged approximately \$168.40 per cwt. in the first quarter of 2023 and \$167.40 per cwt. in the second quarter. Average breakeven price for the third quarter of this year was approximately \$174.20 per cwt.

Though not a focus of

Lyndon

Lyndon

Allen

this article, net return can be determined using the difference between fed-cattle price and breakeven price in Fig. 1. Since April of this year. fed-cattle price has been higher than breakeven price, with the widest gaps (i.e., largest net returns) occurring in June and July. Whether this relationship between fed-cattle price and breakeven price continues will be discussed below.

### Projected

breakeven prices: Breakeven prices are expected to average approximately \$186 per cwt. in the fourth quarter of 2023, with the highest breakeven price, \$196 per cwt., occurring in December. What about the gap between fed-cattle and breakeven prices? The gap is projected to be positive in October and November, and then become negative as we move into December.

However, given the relatively tight beef supplies, the potential monthly gaps between fed-cattle and breakeven prices, or net returns, are very difficult to project.

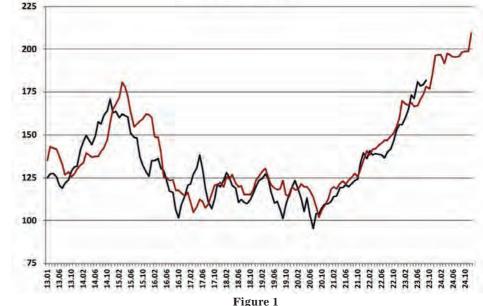
For the first half of 2024, breakeven prices are expected to range from \$193 to \$197 per cwt. Will these breakeven prices lead to finishing losses? They very well could. However, given the relatively tight beef supplies, the potential monthly gaps between fed-cattle and breakeven prices, or net returns, are very difficult to project.

#### Summary and conclusions:

Fed-cattle prices have strengthened the last few months. At the same time, due to lower corn prices, feeding cost of gain has also declined. Partially in response to these two phenomena, feeder prices and breakeven prices have increased substantially. Breakeven prices for the fourth quarter of this

-Fed Price -BE Price

year are expected to be \$10 per cwt. higher than those for the third quarter. Moreover, breakeven prices in early 2024 are expected to be \$10 per cwt. higher than the projected breakeven prices for the fourth quarter of this year. These large increases in breakeven prices increase the uncertainty related to net return prospects for the next few months.



121/121217 ່ງຊິງສູງຕູ່ມີ **STARTING 10:00 A.M. ON WEIGH COWS** 1-800-834-1029 **Toll-Free** FOLLOWED BY STOCKER FEEDERS — 11:00 A.M. OFFICE PHONE 785-776-4815 • OWNERS JOHN & ANNETTE CLINE AND LEE & CINDY NELSON

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We had a larger run of cattle for our sale held on Friday, December 8th, with the bulk of the run being 400-650# cattle. These cattle were selling mostly steady to stronger prices, especially on the longer weaned kind. Heavier feeder cattle were in shorter supply and were selling from steady to weaker prices. Cull cows sold \$3-\$5 lower on a large offering

			Council Grove	15 Ang	714@232.00
STEER C	ALVES — 300-5	50 LBS.	Riley	8 Char	668@231.00
Waverly	, ,		Washington	12 blk	666@230.00
Valley Falls	11 blk	494@305.00	Palmer	7 Cross	624@230.00
Riley	31 blk	491@302.00	Frankfort	6 Cross	702@228.00
Lyndon	4 blk	427@300.00	Alma	23 blk	673@226.50
Manhattan	8 blk	516@296.00	Onaga	18 blk	745@225.00
Eskridge	7 Cross	443@294.00	Riley	8 Herf	580@225.00
Delia	5 blk	321@291.00	Perry	5 Cross	640@222.50
Frankfort	6 Cross	476@289.00	Valley Falls	5 blk	699@221.00
Delia	12 blk	491@284.00	Council Grove	4 blk	631@221.00
Alma	14 Cross	520@281.50	Wakefield	9 Cross	671@214.00
Wamego	4 blk	540@280.00	Onaga	32 blk	849@213.00
Allen	6 blk	532@280.00	Riley	5 Char	781@212.00
Frankfort	12 Cross	412@280.00	Princeton	5 blk	749@206.00
Alma	7 blk	534@276.50	Onaga	9 blk	855@200.25
Tonganoxie	5 blk	512@268.00	Manhattan	11 blk	647@190.00
Delia	10 blk	397@261.00	Wheaton	6 blk	872@188.00
Frankfort	8 blk	545@260.00	Manhattan	5 blk	1059@110.00
Gypsum	7 Herf	423@255.00			
Manhattan	7 blk	547@243.00	HEIFER CA	LVES - 325	-550 LBS.
Manhattan	7 blk	403@237.00	Olsburg	6 blk	485@276.00
			Olsburg	5 blk	344@271.00
FEEDER S	TEERS — 550-1	060 LBS.	Alma	14 blk	477@271.00
Eskridge	12 Cross	554@266.00	Valley Falls	9 blk	462@270.00
Alma	16 blk	565@265.00	Alma	5 Cross	428@270.00
Valley Falls	14 blk	597@260.00	Lyndon	11 blk	515@270.00
Council Grove	7 Ang	595@259.00	Alma	9 blk	473@269.00
Riley	33 blk	609@259.00	Manhattan	14 blk	473@266.00
Olsburg	9 Cross	566@257.00	Riley	28 blk	491@265.00

Valley Falls 16 blk Olsburg 8 blk 6 blk 13 blk Manhatan 15 blk Leavenworth 9 blk 16 bwf Manhattan 4 blk Wamego 6 blk Council Grove 15 Ana

610@2 566@2 591@2 601@2 618@2 613@2 660@2 595@2 630@2 714@2

ILA	BLE AT	LMA
256.00	Leavenworth	4 blk
256.00	Waverly	5 blk
255.00	Wamego	6 blk
252.00	Lyndon	4 blk
245.00	Valley Falls	4 bwf
245.00	Waverly	4 blk
244.00	Leavenworth	5 blk
239.00	Olsburg	6 blk
235.00	Wamego	13 blk
232.00	Eskridge	6 Cros
231.00	Manhattan	5 blk
230.00	Olsburg	10 blk
230.00	Manhattan	6 blk
228.00	Riley	10 Her
26.50		
225.00	FEEDER HI	EIFERS -
225.00	Riley	27 blk
222.50	Leavenworth	7 blk
221.00	Palmer	4 blk
221.00	Council Grove	6 Ang
214.00	Allen	5 blk
213.00	Onaga	8 blk

orth	4 blk	263@264.00
	5 blk	471@263.00
	6 blk	443@261.00
	4 blk	406@259.00
lls	4 bwf	512@258.00
	4 blk	390@256.00
orth	5 blk	510@254.00
	6 blk	389@246.00
	13 blk	531@244.50
	6 Cross	403@243.00
an	5 blk	368@240.00
	10 blk	488@237.00
an	6 blk	442@218.00
	10 Herf	533@215.00
DER H	EIFERS — 58	50-925 LBS.

471@263.00	Frankfort	1 blk	1685@93.50
443@261.00	Manhattan	1 blk	1600@91.00
406@259.00	Westmoreland	1 blk	1695@90.00
512@258.00	Alma	1 blk	1550@89.50
390@256.00	Goff	1 blk	1435@89.50
510@254.00	Junction City	1 blk	1380@87.00
389@246.00	Onaga	1 blk	1330@86.00
531@244.50	Westmoreland	1 blk	1365@85.00
403@243.00	Westmoreland	1 blk	1425@84.00
368@240.00	Onaga	1 blk	1295@83.00
488@237.00	Gypsum	1 blk	1235@80.50
442@218.00	Manhattan	1 blk	1235@80.00
533@215.00	Manhattan	1 blk	980@79.50
	Manhattan	1 blk	1180@77.50
925 LBS.	Manhattan	1 blk	995@76.50
605@238.00	Manhattan	1 blk	1040@76.00
571@238.00	Manhattan	1 bwf	1050@75.50
577@235.00	Vermillion	1 blk	1360@75.00
593@234.00	Manhattan	1 blk	1195@72.00
573@233.00	Blaine	1 blk	835@71.50
638@229.00	Manhattan	1 blk	1115@70.50

1 blk

1815@95.00

Westmoreland

CATTLE AUCTION



### EARLY CONSIGNMENTS FOR DEC. 15:

110 choice blk and Red cross strs & hfrs, 2 rd shots including Enforce 3, one shot BVD, Ultra Bac 7, poured Dectomax, pre weaning, strs had 1 implant in Spring, weaned Nov. 27, 500-650#

• 300 choice reputation home raised Blk BWF, few Red Angus cross strs & hfrs, weaned 60

days, 3 complete rd shots, strs implanted, hfrs no implants, 550-700#

30 Balancer Char cross strs & hfrs, 2 rd Bovishield Gold 1, Inforce, 7 Way Blackleg, poured/ fence line weaned 45 days, bunk broke, 450-600#

25 mostly blk, few Red strs & hfrs, no implants, bunk broke, wormed, weaned 90+ days, 2 rd Spring shots, 1 rd Fall shots, 700-900#

24 Beef Dairy cross strs. weaned, 200#

10 blk strs, 2 rds shots, weaned 30 days, 600-650#

Council Grove	4 blk	603@229.00	Princeton	1 blk	1180@67.50
Leavenworth	4 blk	601@227.00	Manhattan	1 bwf	910@66.00
Olsburg	4 blk	617@227.00	Manhattan	1 blk	1195@65.00
Manhattan	6 blk	630@226.00	Westmoreland	1 Cross	1090@65.00
Valley Falls	9 blk	620@224.00	Silver Lake	1 Cross	1100@64.00
Riley	6 Char	609@223.00	Junction City	1 bwf	1290@63.00
Onaga	12 blk	667@218.50	Blaine	1 blk	1015@59.00
Frankfort	5 blk	662@215.00	Manhattan	1 bwf	775@57.00
Eskridge	14 Cross	565@210.00			
Onaga	14 blk	733@205.00	BULLS	i — 1050-195	0 LBS.
Blue Rapids	5 bwf	571@201.00	Manhattan	5 blk	1059@110.00
Valley Falls	4 blk	831@192.00	Onaga	1 Cross	1600@109.50
Manhattan	8 blk	572@185.00	Manhattan	4 blk	1128@104.00
Wheaton	4 Ang	777@185.00	Onaga	1 blk	1850@98.00
Alma	5 Cross	903@169.00	Manhattan	1 blk	1725@97.50
Princeton	4 blk	776@169.00	Manhattan	1 blk	1935@95.50
			Westmoreland	1 blk	1605@92.50
COWS & HEIF	ERETTES — 75	0-1825 LBS.			
Shawnee	1 Cross	885@167.00	B	BABY CALVE	S
Shawnee	1 blk	795@166.00	St. George	1 blk	185@425.00
Waterville	1 Cross	885@163.00	Lyndon	1 blk	225@400.00
Waterville	1 blk	995@155.00	Manhattan	1 blk	210@400.00
Manhattan	1 blk	935@138.00	Concordia	1 Herf	165@385.00
Shawnee	1 blk	875@133.00	Topeka	1 blk	130@385.00
Manhattan	1 blk	930@120.00	Manhattan	15 Hols	@250.00
Shawnee	1 Cross	985@112.00	Manhattan	4 Hols	@235.00
Onaga	1 blk	1680@95.50			
EARL	Y CON	SIGNMI	ENTS FC	)r de(	<b>C. 22:</b>

• 40 home raised Ang cows, running ages, bred Ang bulls to start calving Feb. 15

EARLY CONSIGNMENTS **FOR DEC. 29:** 14 blk strs & hfrs, all shots, 400-500#

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### Grass & Grain, December 12, 2023

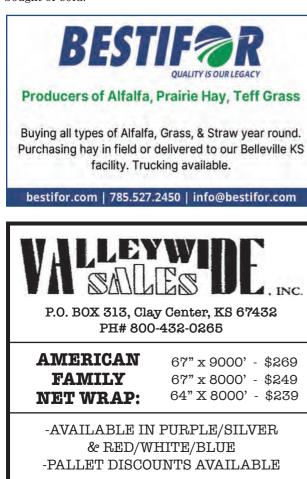
# Kansas Hay Market Report

#### Proud sponsor of the Kansas Hay Market Report is Bestifor.

Compared to the last report, demand remained low, trades were slow and prices were mostly steady. The grinders, pellet mills and feed yards are still getting a lot of alfalfa offered to them but there are not many takers. Some folks seem to be on the prowl for good quality grass hay, but not finding too many producers willing to take on new customers, as they will barely have enough grass hay to cover current customer needs. Most producers stated they received snow the weekend after Thanksgiving in addition to some rain, making it a muddy mess out there. But having the moisture is preferred to the drought conditions Kansas has been experiencing over the last year. According to the U.S. Drought Monitor for November 30th, some minor improvements were made in areas of Kansas in response to improving conditions during the past 30-60 days, including the beneficial snowfall observed over the Thanksgiving holiday weekend, as stated earlier. The categorical percent area for abnormally dry conditions (D0) is at 21%, moderate drought (D1) remains at 26%, severe drought (D2) remains at 35%, extreme drought (D3) remains just over 7.5%, and no exceptional drought (D4) was recorded.

\*\*Prices below reflect the average price. There could be prices higher and lower than those published. Southwest Kansas

Dairy alfalfa and ground and delivered steady, grinding alfalfa mostly steady; movement slow. Alfalfa: Dairy,1.40-1.50/point RFV. Good, Stock or Dry Cow 240.00-250.00. Fair/good grinding alfalfa, large rounds 180.00-190.00, large square 3x4's and 4x4's 180.00-190.00. Ground and delivered locally to feed lots and dairies. new crop 230.00-240.00. Alfalfa/oat hay mixed ground and delivered 225.00-235.00. Grass Hay: Bluestem: CRP large rounds 75.00-100.00. Corn stalks: none reported. Teff: large rounds 220.00-230.00. The week of 11/26-12/2, 5,066T of grinding alfalfa and 895T of dairy alfalfa was reported bought or sold.



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#### South Central Kansas

Dairy alfalfa, grinding alfalfa, ground and delivered and alfalfa pellets steady; movement slow. Alfalfa: horse, small squares 13.00/bale; Dairy 1.40-1.50/point RFV. Good, Stock cow, 225.00-235.00. Fair/good grinding alfalfa, large rounds 195.00-205.00 delivered, 3x4 and 4x4's 195.00-205.00 delivered. Alfalfa ground and delivered 230.00-240.00. Alfalfa/Forage Mix ground and delivered 180.00-190.00. Alfalfa pellets: Sun cured 15 pct protein 315.00-325.00, 17 pct protein 325.00-335.00, Dehydrated 17 pct protein 410.00-420.00. Grass hay: Bluestem, large rounds 165.00-185.00 delivered, large square 3x4's 150.00-160.00 FOB, small squares 200.00-205.00; Brome, small squares 245.00-250.00/ton. Sudan, large rounds 95.00-105.00. Milo, large rounds 95.00-105.00. Teff: 3x4's and 4x4's 220.00-230.00. The week of 11/26-12/2, 6,490T of grinding alfalfa and 108T of dairy alfalfa was reported bought or sold.

### Southeast Kansas

Dairy alfalfa steady, grass hay steady; movement slow. Alfalfa: horse or goat, none reported. Dairy 1.40-1.50/ point RFV. Good, stock cow 260.00-270.00 delivered. Fair/ good grinding alfalfa, large rounds 220.00-225.00, large square 3x4's none reported. Grass hay: Bluestem, small squares, 200.00-205.00, mid square 3x3's 200.00-205.00, large square 3x4 170.00-180.00, large round 155.00-170.00. Brome, large round 160.00-170.00, large square 185.00-200.00. The week of 11/26-12/2, 1,367T of grass hay was reported bought or sold.

### Northwest Kansas

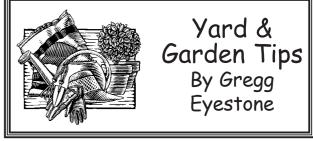
Dairy alfalfa, grinding alfalfa steady; movement slow. Alfalfa: Horse or goat, small squares none reported, 3x3 squares, 300.00. Dairy, Premium/Supreme 1.40-1.50/ point RFV. Stock cow, fair/good none reported. Fair/good grinding alfalfa, large rounds 200.00-215.00, large square 3x4's 200.00-215.00. Alfalfa ground and delivered, none reported.

### North Central-Northeast Kansas

Dairy alfalfa, grinding alfalfa, ground and delivered and grass hay mostly steady; movement slow. Alfalfa: Dairy 1.40-1.50/point RFV; Horse hay, premium small squares, 12.00-13.00/bale; Stock Cow 3x4's 230.00-240.00; Fair/good, grinding alfalfa, large rounds 210.00-220.00, large square 3x4's 210.00-220.00. Alfalfa ground and delivered 245.00-275.00. Alfalfa/Sudan grass mix ground and delivered 200.00. Grass hav: Bluestem, small squares new crop 9.00-10.00/bale, large 3x4 squares 160.00-170.00, good large rounds 150.00-170.00. Brome: small squares 10.00-11.00/bale, large rounds130.00-170.00. Oat hay, large rounds 160.00; Sudan: large round130.00-160.00 delivered. Milo stalks: 70.00-90.00. Soybeans: 70.00-90.00. Wheat straw: small squares 5.00-6.00 per bale. Corn stalks: large round 60.00-70.00. The week of 11/26-12/2, 161T of grinding alfalfa and 225Tof dairy alfalfa was reported bought or sold.

\* Prices above reflect the average price. There could be prices higher and lower than those published. \*RFV calculated using the Wis/Minn formula. \*\*TDN calculated using the Western formula. Quantitative factors are approximate, and many factors can affect feeding value. Values based on 100% dry matter (TDN showing both 100% & 90%). Guidelines are to be used with visual appearance and intent of sale (usage).

Source: Source: Kansas Department of Agriculture -Manhattan, Kansas Kim Nettleton 785-564-6709



## **Indoor Plant Needs**

This is the time of year that indoor plants may be abundant. Many holiday plants like poinsettias, Amaryllis, cactus, and others are added to the interior space. Those of us with a collection of indoor plants are already hunting for a place for any newcomers. These new ones may be only temporary occupants but require proper care for the duration.

Overwatering is the number-one killer of plants. Plant growth is slowed in the winter. Less water will be needed by plants. Location will have an impact on watering. Plants situated near the forced air vent will likely require frequent checking. The growing media makes a significant difference. The more soil and peat moss in the media. the less often you need to water. Plant species differ in water needs as well.

A method to determine when to water is by lifting the plant in the container. The pot that is light is a candidate for watering; or sticking a finger into the media is another way to check if one should water. Add sufficient water so that it drains out of the holes in the bottom of the container

Light is the critical factor for indoor plant growth. Plants outdoors receive more light than indoors. As the duration

of light gets shorter, less light is available for plant growth. Don't expect or try to encourage plant growth without adequate light. Adequate natural light for plant growth won't be available until next March. To make matters worse, a layer of dust usually forms on the leaves which reduces light even more. Remove the dust with plain old water. Distilled water would be best since it won't leave any mineral residue.

With less light for plant growth, little fertilizer is necessary. No fertilizer is needed until next March for interior plants.

Plants prefer humidity. The ideal situation is to have your houseplants surrounding your hot tub in a sunroom. Since most of us don't have that environment, the plants will have to deal with it just as we do. Forget about humidity

You can find out more information on this and other horticulture topics by going to the K-State Research and Extension website at www.ksre.ksu. edu . Or you can reach Gregg Eyestone at the Riley County office of K-State Research and Extension. Gregg may be contacted by calling 537-6350 or stopping by 110 Courthouse Plaza in Manhattan or e-mail: geyeston@ksu.edu

### Sens. Moran, Bennet raise concerns with Emergency **Relief Program for farmers and ranchers**

U.S. senators Jerry Moran (R-Kan.) and Michael Bennet (D-Colo.) led their colleagues in the Senate and U.S. House of Representatives in raising concerns regarding the 2022 Emergency Relief Program (ERP) to U.S. Department of Agriculture Secretary Thomas Vilsack.

"The 2022 crop year challenging

of America's farmers and ranchers who were saddled with record-high production costs, inflation, and met with historic drought conditions in the west and significant flood and freeze events in other regions of the country," the members wrote. "In light of these challenges, we thank you for the swift assistance made to livestock producers with drought or wildfire losses in 2022. However, following the USDA's 2022 ERP rollout for qualified crop losses, we have heard from producers in our states with concerns regarding the new program."

The senators outlined several questions for Vilsack to increase transparency on how the emergencv reimbursements were calculated, administered and what will be done with remaining funds.

"We recognize that ad hoc disaster assistance is costly to U.S. taxpayers and only a band-aid to issues exacerbated by extreme weather volatility," the members continued. "It is for this reason that we believe an adequate farm safety net, including conservation investments that address persistent drought, are critical in any upcoming multi-year

Farm Bill reauthorization."

Moran and Bennet were joined by senators Thom Tillis (R-N.C.), John Hickenlooper (D-Colo.), Deb Fischer (R-Neb.), James Lankford (R-Okla.) and Pete Ricketts (R-Neb.), and representatives Dusty Johnson (R-S.D.), Henry Cuellar (D-Texas), Nathaniel Moran (R-Texas). Lance Gooden (R-Texas) Jim Costa (D-Calif.), Pete Sessions (R-Texas), Yadira Caraveo (D-Colo.), Jake Ellzey (R-Texas), August Pfluger (R-Texas), Troy Nehls (R-Texas) and Vincente Gonzalez (D-Texas).



Preview Thursday Dec. 28 starting at 10:00 am

### 4:00 pm

Thursday Dec 28th - Approx 400 lots not cataloged, Live only

100's of collectables Toys, Peddle Tractors, Collectable Coins, 35+ sets of coin Proof Sets, 20 Plus Schrade Knives, Cast Iron, Jars, Old Bottles, Fisher Price, Crocks, Depression Glass Pink and Green, Maytag Motors, Cow Hides, JD Books and Manuels, many other Antique Items Visit Website for full listing and pictures.

### 9:00 am

### Friday Dec. 29th - 500 plus lots - cataloged online & live

Lots of toys - Ertle, Tractors, Tin Toys, Metal Trucks, Sand Cast, Die Cast, Peddle Tractors, and more. Approx 100 pcs Cast Iron Griswold, Wagner, Indian Head,. Appox 40 Collectable Scrade Knives, Many Antique Primitive Farm Collectables, Butterchurns, Milk bottles, Cream Cans, Coleman, Mini Hog oilers, Tools, Bottles, Windmill Weights, Tins, Music Boxes, Goat Wagon, Anvils, Signs, and much much more. To numerous to list, Must see!

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Food Stand by Kevin & Sharon Knepp Family



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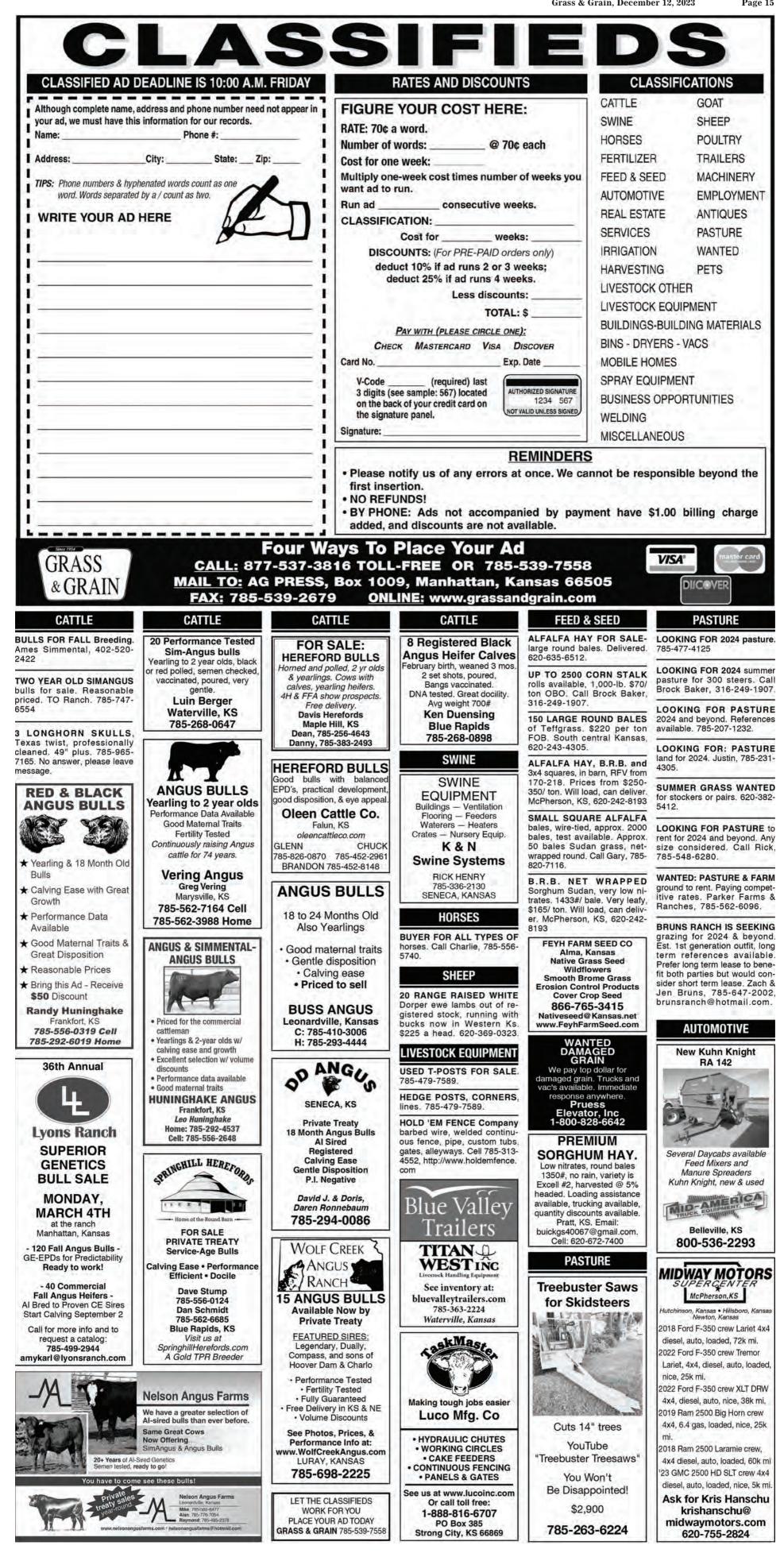
Wilson Realty & Auction Service PO Box 1695, Salina, KS 67402-1695 \* OFFICE - 785-823-1177 LONNIE WILSON, Owner/Broker/Auctioneer - 785-826-7800



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~ Russell Reichart, Holton ~





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Grass & Grain. December 12, 2023





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Kansas

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**By Ron Wilson Executive Director of** the Huck Boyd Institute

Service to others. That is a fundamental tenet of Isaac Shue's church and his life. Now he is serving his family and others though the art of pottery, including a special offering at Christmastime.

Isaac and Karina Shue are founders and owners of Gallery Mostaza in Harper. Isaac grew up here and was active in the Mennonite Church, in which hands-on service to humanity is a vital part of the faith. He participated in church service projects in Miami and Haiti while attending Hesston College, and then Goshen College. Shue enjoyed art,

especially sketching. "I always had a pencil or a basketball in my hands," he said. He was good at drawing and painting but wasn't sure about three-dimensional art.

While at Goshen College, he was required to take a ceramics class and found he loved the challenge. "It draws you in," Shue said. He bought a pottery wheel and started making bowls.

"At the end of the semester, there was a student sale," Shue ing a pot for a wedding

## Scoular launches new marketing program to provide producers more contract options, flexibility

A new Scoular program provides producers more contract options and greater flexibility in marketing their grain.

Latitude Marketing Services, announced by Scoular, is a customizable set of tools that will help producers diversify their marketing strategies.

- Latitude Marketing Services (LMS) provides several key benefits to producers:
  - Expands Scoular's contract offerings to include options and over-the-counter products.
- Offers diversification of pricing strategies.

said.

- Involves producers in the marketing plan throughout the year.
- Provides greater peace of mind by providing more ways to mitigate risks.

"Latitude Marketing Services promotes the flexibility that is essential to producers in successfully managing the challenges and opportunities in the grain market," said Melissa Norem, Scoular's director of producer strategy. "With this new program, Scoular offers a customizable approach to help producers make profitable decisions."

The new program is offered through Scoular's local facility network. Producers with questions can contact their local Scoular representative for more information.

said. "People bought a lot of my bowls and I realized people would pay for this."

Shue's next service trip was to Bolivia. "To raise money for the trip, I had an ice cream social," Shue said. "Everybody who came got a bowl, and then made a free-will offering."

He raised the funds and went on the church trip to Bolivia. He volunteered at a day care center. Here he met Karina, the psychologist who worked there. The two fell in love and ultimately were married. After finishing her immigration paperwork, they moved to his hometown of Harper.

Isaac got a teaching certificate at Bethel and became an art teacher at Cheney. Karina became an ESL translator. He continued to make pottery and sold it at farmer's markets on weekends. "People started knocking on our doors, wantor special event," Shue "Our dream was to

have a gallery and a store," he said. One day while out for a drive, they noticed a 'For Sale' sign on a house Shue's grandfather had built outside of town. They made an offer, but they had to sell their house in town. "Within three days, we had a contract," Shue said.

They bought the house, remodeled the detached garage, and used that as a gallery. They had an open house before Christmas and 500 people came through. This became an annual event. The Shues went on to build another larger building to serve as their gallery and opened the business full-time.

They named their business Gallery Mostaza, a Spanish word for mustard. This is based on the Christian parable that says that large goals can be met with a tiny bit of faith,

even the size of a mustard seed. addition, the In

word "taza" means mug, which is a primary item they produce.

"One year a friend asked for a clay pumpkin, and I thought that was an odd request," Shue said. These would prove so popular that they now have an annual pumpkin patch stocked with hundreds of clay pumpkins -- and they sell out.

Gallery Mostaza is open year-round and hosts three special events: A farmers' market-type event in April, pumpkin patch in September, and Christmas in December. The shop is open until Christmas Eve.

Christmas The event features mugs, bowls, angels, Christmas boxes, ornaments, lanterns, candles, and much more. "We'll prepare more than 3,000 items each year," Shue said "People line up an hour before opening," Shue said. Their handmade snowflake mugs sold out in five minutes. The Shues have shipped products coast to coast and as far away as Australia and Dubai.

It's exciting to find this business near the rural community of Harper, population 1,313 people. Now, that's rural.

Isaac and Karina have a son, Xavi, and a baby daughter, Natalia. For more information on the business, see www.gallerymostaza. com.

Service. It's a fundamental part of Isaac and Karina Shue's lives. They are making a difference by using their creative skills to serve others.

Audio and text files of Kansas Profiles are available at http://www. kansasprofile.com. For more information about the Huck Boyd Institute, interested persons can visit http://www.huckboydinstitute.org

New land transfer program to help nation's farmers protect and access farmland

The United States' ability to sustainably produce food, steward natural resources, and support rural economies depends on ensuring greater access to land for the next generation of farmers and ranchers. Working in partnership with public and private land protection leaders throughout the country, American Farmland Trust (AFT) announces a new "Land Transfer Navigators" program in partnership with USDA Natural Resources Conservation Services that will help exiting farmers and landowners retire with confidence and help new, beginning and underserved farmers gain secure, equitable land access Nearly 300 million acres of American farmland are expected to change hands in the next twenty years. As aging farmers exit the field, the future is uncertain for about one-third of the country's farm and ranch land. "Farmland is most at risk of conversion during generational transition,<sup>3</sup> says John Piotti, AFT's p resident and CEO. "With the wave of land transfer that is coming, we risk converting far too much farmland into low-density housing, subdivisions and strip malls. Public and private conservation entities — groups like land trusts and purchase of agricultural conservation easement (PACE) programs have done a tremendous job of protecting farmland across the country. They can continue to accelerate their impressive farmland protection work, and with greater support, they can also guide landowners in

the eventual transfer of protected land to a new generation of farmers and ranchers '

Farmland transfer is a delicate process, one that involves a complex and often emotional combination of legal, economic and social factors. For many exiting farmers and ranchers, retirement can be a challenge, especially if they do not have heirs who are interested in taking over the farm business. For aspiring and incoming farmers, particularly those who do not come from farming or ranching families, accessing affordable land is their biggest barrier. Land Transfer Navigators will build bridges between these two groups, leveraging land protection as a strategy to facilitate successful, affordable land transfer. Over the next four vears. AFT will train three dozen land protection organizations and their staff to serve as "Navigators" in communities across the country to aid exiting and entering farmers in the land transfer process. The trusting relationships these land trusts and PACE programs have nurtured with conservation-minded landowners can serve as a foundation for the successful transfer of land between generations. With this new training, Navigators will connect with one another and gain additional skills, tools and resources to bring unprecedented support to help transfer farmland.

strategies that keep land in active agriculture," says Carrie Lindig, director of easement programs at NRCS. "NRCS is pleased to collaborate with American Farmland Trust to build the capacity of land conservation professionals to assist farmers and ranchers with these strategies."

This collaborative, capacity-building approach is tested and proven, explains Erica Goodman, director of AFT's Farms for a New Generation ini-"Organizations tiative. across the country are providing critical expertise on land protection, transfer and access, but capacity and coordination are limited. That makes it difficult to help farmers, ranchers and landowners through unique, complicated processes. Yet it is this grounded, one-on-one assistance that can help transform land transfer challenges into land access opportunities," she says Agencies and organizations that have formally joined the program underwent a thorough and competitive application process to become Navigators. They are hopeful about the project's impact. are hopeful about the project's impact. "We sit at kitchen tables with our farmers, discussing their hopes and dreams for their land as we work together to secure their conservation legacies. Farm transfer is a natural progression of that conversation, and a critical next step to ensure protected lands stay in production," says Jess Laggis, Farmland Protection Director at Southern Appalachian Highlands Conservancy. "SAHC is grateful to work with American Farmland Trust's Land Transfer Navigator Program to better serve our region's farmers and close the loop of farmland protection and access."

Melissa Odell, who serves as the lands director for Bitter Root Land Trust in Montana, agrees. "We are honored and excited to be selected to participate in AFT's Land Transfer Navigators program," she says. "Our community has traditions steeped in agriculture and local food production. To help ensure agriculture continues to be a driver for our local economy, it is critical to connect our valley's farmers and ranchers with resources to support and engage the next generation of agricultural producers." In addition to training dozens of organizations and AFT staff to serve as Navigators, the project will offer regional support for landowners and land seekers. AFT will build and expand communities of practice for service providers --such as attorneys, appraisers, real estate agents, financial planners and lenders, among others who specialize in agriculture and are key figures in the transfer process. AFT staff and Navigator partners will work directly with landowners and land seekers, as well as distribute grants to farmers, ranchers and landowners to help them develop and implement farm transfer plans. AFT will create and host an online "Land Transfer Resource Hub" on the Farmland Information Center. The Hub will be a one-stop shop of resources to help landowners and land seekers in even the earliest stages move through the transfer process. Once live, it will include a national "Farm Link Finder" with an inventory of existing programs and services. There will also be access to Navigator contact information and one-on-one technical assistance, as well as a li-

ers. With support, they can flourish-putting our nation on the path to a stronger, brighter, and more equitable agricultural future.

Interested in learning more about the project and seeing the roster of Land Transfer Navigators? Check out this page: https:// farmland.org/land-transfer-navigators/

American FarmlandTrust is the only national organization that takes a holistic approach to agriculture, focusing on the land itself, the agricultural practices used on that land, and the farmers and ranchers who do the work. AFT launched the conservation agriculture movement and continues to raise public awareness through our No Farms, No Food message. Since our founding in 1980, AFT has helped permanently protect over 7.8 million acres of agricultural lands, advanced environmentally-sound farming practices on millions of additional acres and supported thousands of farm families.

"With millions of acres of farmland likely to transition over the next decade, NRCS sees a pivotal opportunity to help landowners identify transfer

### **ESTATE AUCTION** SATURDAY, DECEMBER 30, 2023 \* 10:00 AM

225 S. Main - HEDVILLE, KANSAS 1982 Ranger Chief 380 w/Evinrude XP150 motor, 43 lb. 4 oz. Striper mount, assorted fishing gear, JC Higgins cooler, Lawn Chief 46" riding mower, Craftsman 10hp riding mower, Airco 225-amp A.C. Transformer, Assorted power tools, hand tools, antique wood cabinet, altimeter, Phillips TV AND MUCH MORE!

Go to: SOLDBYWILSON.COM for more details & pictures

Wilson Realty & Auction Service PO Box 1695, Salina, KS 67402-1695 \* OFFICE - 785-823-1177 LONNIE WILSON, Owner/Broker/Auctioneer - 785-826-7800 brary of farm and ranch transfer stories to support and inspire people navigating the process. The Hub will be free to use and readily available for farm owners and seekers.

As the average age of farmers, ranchers, and agricultural landowners continues to climb, the working land they steward is at a moment of seismic transition. It matters how-and to whom-that land transfers.

The collective components of the Land Transfer Navigators project will work to get more land in the hands of next generation farmers and ranch-

### 2-DAY ONLINE AUCTION (650+ Lots – Fiesta, Toys, GI Joe, Star Wars, Barbie, Comic Books, Precious Moments, Coins)

## Bidding OPEN NOW For Both Days! DAY #1 will begin Closing at 2:00 PM, Monday, 12/18/23 DAY #2 will begin Closing at 2:00 PM, Tuesday, 12/19/23

SELLER: Property of the Late DENNIS & ELLEN DeLAY

PICKUP/PREVIEW LOCATION: 401 Maple, Cottonwood Falls, KS 6684

FIESTAWARE: 125+ Lots, Relish Tray, Disc Juice Pitcher w/6 Tumblers, Syrup Dispenser, 6 Nesting Bowl Set, Carafe Pitcher w/Lid, 4 Cups & Saucers, 20+ Lots of 5-pc / 4-pc Table Settings ANTIQUES: Pyrex Refrigerator Dishes; Reifer Regiment No 12 Sword; COINS & STAMPS: 1990 Liberty Dollar, 1915 Circulat ed Coin Sets; US Mint Uncirculated Coin & Proof Sets; Steel 8 Wheat Pennies; Buffalo Nickels; 38 Mercury & 65 Pre-1964 Roo sevelt Dimes; 1971 Eisenhower Uncirculated Silver Dollar; 1986 Liberty Silver Dollar; 1972 Canada Olympic Coin Proof Set; Lot of Stamps; BELT BUCKLES: Anderson Hall KSU, 1983-84-85 36-87 Historical Council Grove, 1987 Council Grove Hays House PRECIOUS MOMENTS: 90+ Lots; VINTAGE TOYS: Star Wars (82+ Action Figures, Vehicles w/Boxes); GI Joes (40+ Action Fig ures, Vehicles w/Boxes); 200+ Comic Books 10-12-25-35-40cen Beatles Notebook Binder; Lots of Fisher Price, Playskool, Matte Sesame Street Toys; Trucks, Tractors; Erector 375 Motorized Se Matchbox, Hot wheels; Mork from Ork Eggship; A-TEAM; Dukes o Hazzard; Daisey Red Ryder BB Gun; **SPORTS ITEMS:** Pennants Cards, Photos, Signatures, Vintage Hats, Magazines, Big Eigh 1984 Sports Soda Collection; HOLIDAY: Snowman, Santa, Choi Boy, Lantern, Toy Soldier Blow Molds; DOLLS: Barbies (30+ Dolls Clothes, The Barbie Game Queen of the Prom; Gabriel Patches McGee Dolls, Tree House; Marionette Puppet Doll; Much more this a partial listing.

For full listing, terms & photos GriffinRealEstateAuction.com



**LAND AUCTION** 440 Acres m/I of Dickinson & Ottawa County Pastureland SATURDAY, JANUARY 13, 2024 \* 10:30 AM Held at the Greyhound Hall of Fame Bldg., 407 S. Buckeye, ABILENE, KANSAS 67410

SOLD IN 4 TRACTS \* All PASTURELAND! SELLER: MILLS SIBLING TRUST

Reynolds

Watch for More Information Coming Soon!

**Reynolds Real Estate & Auction** Dan Reynolds, Auction Manager, 785-479-0203

A sound vaccination protocol lays the groundwork for a healthy herd. Taking time to understand the different vaccine options is an important part of making informed decisions that ensure your cattle are in the best position possible to navigate disease challenges.

"Both modified-live virus [MLV] and killed virus [KV] vaccines have been shown to protect cattle against common respiratory and reproductive diseases: however, there are some key differences in how each of them stimulates immunity," said Craig Jones, DVM, director of cattle professional services veterinarians, Boehringer Ingelheim. "It is important for producers to understand the advantages and limitations associated with each."

### **Modified-live**

#### virus vaccines

MLV vaccines contain a weakened, or attenuated, form of a live virus. Because the virus has been altered, it should not cause clinical disease, but will very closely mimic a true infection.

Once the vaccine is administered, the virus will replicate within the animal's system and create the opportunity for an immune response. Compared to KV vaccines, MLV vaccines generally provide a more rapid, longer-lasting and broader immunity with one dose, since the virus is able to replicate and behave closer to the way it would during a natural infection.

Although MLV vaccines may stimulate a broader, more complete immune response, there are some other factors to consider. "Modified-live virus vaccines have a greater risk of causing an abortion in pregnant cows, if not used appropriately and according to label," explained Dr. Jones. "In addition, MLVs must be reconstituted [mixed], and may require more attention to detail when it comes to proper use, handling and storage. These factors do not preclude my use or recommendation of MLVs; they are simply things we must keep in mind prior to and when using."

Once MLVs are mixed, they should be kept cold and out of sunlight. Following Beef Quality Assurance guidelines, mix only as much vaccine as can be used in one hour or less. MLV products should not be stored for later use.

**Killed virus vaccines** KV vaccines are safe at all stages of pregnancy. They typically do not require reconstitution, and they have a longer shelf life relative to MLV vaccines.

The immune response following use of a KV vaccine will be slower to develop. "Killed vaccines contain an inactivated, or killed, antigen that is incapable of replicating in the animal's system,' Dr. Jones pointed out. Because the killed virus does not replicate, it usually requires a booster dose in two to four weeks to stimulate a complete immune response.

"As compared to MLV vaccines, a dose of killed virus vaccine may contain more viral antigen. or pieces of the virus, in order for the immune system to recognize and respond to the antigen," confirmed Dr. Jones. "Because there is more antigen needed, killed vaccines often cost more."

Things to consider

"When it comes to building a protocol, you don't necessarily have to choose between the two types of vaccines," advised Dr. Jones. "In fact, there are many veterinar-

ians and producers who choose to incorporate both options into their protocols."

Below are some things to consider when choosing the products to best protect against the disease challenges facing your cattle:

### 1 - Work with a veterinarian.

"The whole point of vaccination is to help animals remain healthy. while minimizing the risk of economically important diseases that are prevalent in the area where the cattle are being, or will be, managed," Dr. Jones stressed.

Your local veterinarian can help guide this discussion and provide insight as to which diseases are economically significant and prevalent. Whether you're talking about parasite management or protecting against reproductive and respiratory losses, working with a veterinarian is the first step.

### 2 – Have a written herd health calendar.

Once you have determined which diseases you should vaccinate against, consider using a herd health calendar to help with timing. This will ensure that vaccines are given prior to any potential health risks and your cattle are protected.

"I always recommend having a written health protocol and records of vaccine and other product administration," said Dr. Jones. "When health activities are recorded and visible for others in the operation to see, we have greater protocol compliance and more awareness of herd health events."

### 3 – Stay on label.

Different types of vaccines behave differently and will perform differently. Paving attention to the label is extremely important and will ensure the vaccine is aligned with your expectations. Product labels will also inform you about the correct route of administration and the dose needed. **About Boehringer** 

### **Ingelheim Animal Health** USA Inc.

Boehringer Ingelheim Animal Health is working on first-in-class innovation for the prediction. prevention, and treatment of diseases in animals. For veterinarians, pet owners, producers, and governments in more than 150 countries, we offer a large and innovative portfolio

of products and services to improve the health and well-being of companion animals and livestock.

As a global leader in the animal health industry and as part of the family-owned Boehringer Ingelheim, they take a long-term perspective. The lives of animals and humans are interconnected in deep and complex ways. We know that when animals are healthy, humans are healthier too. By using the synergies between our Animal Health and Human Pharma businesses and by delivering value through innovation. we enhance the health and well-being of both.

Boehringer Ingelheim Animal Health has deep roots in the U.S. From a start in St. Joseph, Missouri, more than 100 years ago, it has grown to encompass seven sites. Boehringer Ingelheim Animal Health's portfolio contains widely used and well-respected vaccines, parasite-control products and therapeutics for pets. horses and livestock.

Learn more about Boehringer Ingelheim Animal Health USA at bi-animalhealth.com.

## K-State expert: take steps to protect fruit trees from mice

By Maddy Rohr, K-State **Research and Extension** news service

Fruit tree bark is a tasty alternative - and often favorite -- food source for mice in the winter.

Ah. rats...

Kansas State University horticulture expert Cynthia Domenghini said mice chew through the outer layer of bark at the base of trees. "Heavy feeding reduces the trees' ability to transport food to the roots and can result in death," she said.

To prevent damage from mice, start by keeping the ground around trees clear of debris.

"This removes the



protective layer mice are seeking to stay hidden from predators. Weeds, leaves and grass should all be maintained," Domenghini said. "Even mulch can create a hideout for small rodents."

Domenghini suggests wrapping the base of the trunks with hardware cloth at least 18 inches high. Mice will not be able to access the bark through this material. Be sure to remove the wire during the active growing season to prevent damaging the trunk as it grows.

In some situations, Domenghini said a baited trap may be the best route to avoid losing fruit trees. Bait stations can easily be made to ensure only the intended pests are accessing the bait.

"Use extreme caution when handling the bait dures to keep pets, children and others safe," Domenghini said.

Monitor fruit trees regularly for signs of damage to the trunk. Damage can be more than an aesthetic problem if not remedied quickly, she warned.

Domenghini and her colleagues in K-State's Department of Horticulture and Natural Resources produce a weekly Horticulture Newsletter with tips for maintaining home landscapes and gardens. The newsletter is available to view online or can be delivered by email each week.

Interested persons can also send their garden and yard-related questions to Domenghini at cdom@ksu.edu, or contact your local K-State **Research and Extension** office.

## **State Board of Agriculture** to meet December 15

The Kansas State Board of Agriculture will meet for its regular quarterly board meeting on Friday, December 15, from 9:00-11:00 a.m. at the Kansas Department of Agriculture office at 1320 Research Park Dr. in Manhattan.

The meeting is open to the public. This meeting will be held in person only. For more information or to receive a copy of the agenda, please contact Auburn Wassberg at Auburn.B.Wassberg@ks.gov. Persons who require special accommodations must make their needs known at least 24 hours prior to the meeting.

Her	ingt	on		IVESTOCK MISSION C	0.		
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		Report f	or Dece	ember 6th	, 2023		
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	Weigh	t Prio	e Range	Норе	13 mix	865	\$208.00
Cows:			)-\$115.00	Herington	32 mix	919	\$203.50
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				Lincolnville	58 mix	905	\$198.25
— TOP \$	STRINGS O	F EACH CLA	SS —	Hope	37 blk	967	\$192.00
	HEAD	WEIGHT	PRICE				
STEERS				HEIFERS			+
White Clty	13 mix	607	\$250.50	White Clty	8 blk	504	\$232.00
Wilsey	5 bwf	299	\$250.00	White Clty	10 blk	542	\$223.00
Wilsey	4 mix	501	\$241.00	Council Grove	5 blk	606	\$216.00
Carlton	70 blk	676	\$239.00	Council Grove	8 blk	721	\$204.50
Lincolnville	5 mix	615	\$235.00	White Clty	7 blk	691	\$204.00
White Clty	14 blk	709	\$230.00	Lincolnville	8 Red	639	\$200.00
Council Grove	8 blk	695	\$227.50	Wilsey	3 mix	480	\$200.00
Lincolnville	6 Red	703	\$215.00	White Clty	12 blk	683	\$195.00
White Clty	10 blk	699	\$213.00	Hope	35 blk	851	\$190.00

### **SPECIAL SALES: 1ST WEDS. OF EACH MONTH**

810

42 mix

Lincolnville

### NEXT SALE: DEC. 13

833

\$185.00

CHECK WEBSITE FOR CONSIGNMENTS

6 11 5

8 6

5 blk

### Manager: Tracy Ediger, 785-366-6645 \* Barn Phone: 785-258-2205 Seth Bartel, 620-382-7041 • Tate Becker, 785-258-4165 Dave Bures, 402-766-3743 • Tim Wildman, 785-366-6152

\$211.00 White Clty

KFRM AM 550, Every Wed., 8:00 a.m. • www.HeringtonLivestock.com

JC	-	<b>ESTO</b>		SALES ON • Cattle 12:	Inc. 30 PM	
	Repor	t from De	cem	ber 6th, 2023		
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1	555	257.00		<b>TOP BUTCHER</b>	COW:	
4	588	229.00	\$104.00 @ 1,695 LBS.			
2	617	228.00		<b>TOP BUTCHER</b>	BULL:	
5	688	227.50		\$115.00 @ 1,53	5 LBS.	
4	703	210.00		BRED COW	/S:	
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1	535	215.00	1ST CALF HEIFERS:			
3	608	191.00		\$2000-\$260	00	
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### Listing of Yearlings & Calves for our sale on Wednesday, December 13th

• 45 Blk X Strs/Hfrs	500-750#	WV
• 13 Mix Strs/Hfrs		WV
• 20 Blk Strs		WV

### Wednesday, Dec. 20th - Regular Sale Wednesday, Dec. 27th - NO SALE (MERRY CHRISTMAS!) Jan. 3rd - 1st sale of 2024 (HAPPY NEW YEAR!)

Watch online with cattleusa.com (Tab J.C. Livestock Sales) Must register to bid.

If you need assistance in marketing your cattle please call & we will be happy to discuss it with you JUNCTION CITY, KANSAS • Barn Phone 785-238-1471 Seth Lauer 785-949-2285, Abilene



**KARL LANGVARDT** Cell: 785-499-2945

MITCH LANGVARDT Cell: 785-761-5814

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Hopper Bins Available FINANCING AVAILABLE Harder AG PRODUCTS West Highway 50 PEABODY, KANSAS 66866 Phone 620-983-2158 www.grainbinsusa.com

CLAY CENTER LIVESTOCK SALES INC. Cattle sales Tuesday, 11:00 AM. Report from December 5th, 2023							
	STEER	S:	2	637	195.00		
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	HEIFER	RS:		BRED CO	WS:		
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6	590	195.00					

### **SEE OUR FACEBOOK PAGE** FOR LATEST CONSIGNMENTS!

Nice run of calves and yearlings lined up for Tuesday, December 19th sale. Be sure to call if you have any questions.

### **NO SALE TUES., DEC. 26 DUE TO CHRISTMAS HOLIDAY!**

WE WILL HAVE A SALE **TUES., JAN. 2, 2023** 

Clay Center, Ks • Barn Phone 785-632-5566 **Clay Center Field Representatives:** Tom Koch, 785-243-5124, Lance Lagasse, 785-262-1185

Radio Marke

KCLY-Fm 100.9

LYNN LANGVARDT Cell: 785-761-5813

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	5 blk	622@215.00		819@214.50	
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	15 bkbwf	661@205.00		887@203.00	
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I				10-6:45 A.M. Thurs. & Fri.	
				nporialivestock.com	

## Buying firewood? Knowing heat values could aid your choice

Not all firewood is created equal.

That's the word from Kansas State University horticulture expert Ward Upham, who said the wood from some tree species produces more heat than others.

High on the list are red, bur and post oak species, which produce a heat value of 25 (measured in

millions of British Thermal Units, or BTUs). In a list of many common types of firewood,

Upham said only Osage Orange (32.6), honey locust (25.6) and black locust (28.3) rate higher than the oaks.

But, he adds, Osage Orange is not always the best choice due to its tendency to spark - "do not use in an open fireplace," he said – and black locust can be difficult to split.

Many elm varieties and hackberry rate high (all around 20) but elm can be difficult to split, as well.

Upham said the Kansas Forest Service publication, Managing Your Woodland for Firewood, is a helpful resource for landowners interested in growing and harvesting firewood. The publication is available online: https:// bookstore.ksre.ksu.edu/ pubs/mf773.pdf.

For homeowners, Upham advises buying firewood locally to prevent spread of pests such as the Emerald Ash Borer, an exotic beetle that has devastated tens of millions of ash trees in 30

states, according to the U.S. Department of Agriculture.

has spread in Kansas primarily because of fire-

Upham and his colpartment of Horticulture and Natural Resources produce a weekly Hortitips for maintaining home landscapes. The newsletter is available to view online or can be delivered by email each week.

can also send their garden- and yard-related questions to Upham at wupham@ksu.edu, or contact your local K-State Research and Extension

### Tax savings opportunities for ranchers from MJE Livestock Equipment

MJE Livestock Equipment, a leading provider of agricultural solutions, is proud to highlight a valuable opportunity for farmers and ranchers looking to maximize their equipment investments. The company unveils insights into the IRS Section 179 deduction. a powerful tax incentive that can significantly impact the bottom line for agricultural operations.

In the agricultural industry, efficient equipment can make all the difference. MJE Livestock Equipment understands the importance of providing solutions that not only enhance productivity but also offer substantial financial benefits for farmers and ranchers.

### **IRS Section 179**

### **Deductions at a Glance**

Immediate Expense Write-Off: IRS Section 179 allows taxpayers in the active trade or business of farming to immediately expense the cost of tangible personal property, including certain real property, when placed in service.

2023 Deduction Limits: In 2023, the maximum deduction is \$1,160,000, with a reduction of \$1 for every \$1 over the \$2,890,000 investment limit.

Tax Savings Opportunity: This provision empowers farmers to purchase up to \$1,160,000 in equipment and recognize immediate tax savings.

Farmers and ranchers can now equip their operations with the latest tools and technology while enjoying substantial tax benefits.

### Eligible Livestock and **Farm Equipment**

According to the IRS, anyone buying, financing, or leasing new or used equipment will qualify for a Section 179 deduction. provided the total amount is less than the yearly cap. For farmers and ranchers, that typically means equipment, machinery, and tools purchased between January 1st and December 31st.

### **Tax Savings Impact on**

**Equipment Costs** For example, consider the purchase of a Conquis-

entral ivestock 811 N. Main St. South Hutchinson, Ks www.centrallivestockks.com Clint and Dalli Turpin ~ Owners Office: 620-662-3371 Hay Auction- Every Tuesday at 9:00 a.m. Cattle Auction- Every Tuesday at 11:00 a.m. Sheep/Goat Auction- Every 3rd Saturday at 11:00 a.m. Horse/Tack Auction- Every 2nd Saturday December 12<sup>th</sup> - Calf/Yearling Special **December 16th** - Sheep and Goat Sale **December 19th** - Calf/Yearling Special December 26th - NO SĂLE ALL WEIGH COWS & BULLS SELL AT THE END

1 LIVESTOCK AUCTION. INC. 316-320-3212

tador Wheel Corral with an MSRP of \$54,180. Coupled with Section 179, this deduction can reduce the true cost to \$35,307, unlocking \$18.873 in cash savings. This sample calculation assumes a tax bracket of 35%

#### Consult with a **Tax Advisor**

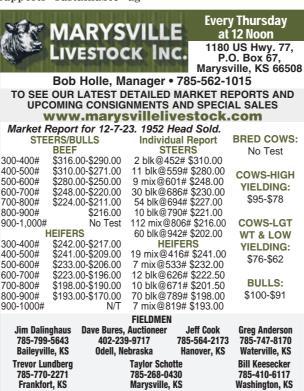
While tax incentives like Section 179 can be beneficial, they should align with your long-term financial strategy. It's essential to consult a tax advisor or accountant before making significant capital purchases to ensure proper adherence to Section 179 code.

#### Why it Matters to **MJE Livestock Equipment Dealers**

1. IRS Section 179 supports sustainable agriculture practices that drive long-term success. Ensuring Ranchers have access to tax deductions can ensure the long-term financial stability of livestock operations. Owning and using equipment designed to drive profitability, efficiency, and safety are hallmark characteristics of sustainable ag operations.

2. Ranchers who can take advantage of financial flexibility from tax savings can boost their economic resilience and thrive longterm.

3. Empowering ranchers to invest in the latest, high-end, efficient equipment on the market drives innovation and progress in the cattle industry



### **VALENTINE LIVESTOCK AUCTION CO. Valentine. Neb.** THURSDAY, DECEMBER 14, 2023

### Special Bred Female Sale • Expecting 3000 hd

S.T. 10:30 a.m. on Dispersions sell first- Dewing, Johnson, Ortner; Bred Heifers to follow

**Dispersions & Liquidations:** 350 Ang (68-2 yrs, 71-3 yrs, 57-4 yrs, 33-5 yrs, 83-6 & 7 yrs, 88-8 yrs & up) bred

"Emerald Ash Borer

wood," he said.

leagues in K-State's Deculture Newsletter with

CONCLUSION

ment encourages farmers

and ranchers to explore

the potential of IRS Sec-

tion 179 deductions for

equipment purchases. It's

MJE Livestock Equip-

Interested persons

office.

a valuable tool that can

help your operation thrive while saving on taxes.

stockequipment.com.

For more information, visit www.mjelive-



Pelvic measured ~ Vaccinated **BVD-PI negative** ~ Culled for Disposition **Known & Trusted Genetics** Al Bred, due starting Feb. 1, 2024 to RL Justice, Crawford Guarantee 9137 and Connealy Guardrail 923E Clean up bulls: calving ease/low birth weight Blythe registered Angus bulls For more info call:

Blythe Family Farms, White City Duane Blythe or Debbie Lyons-Blythe

785-349-2652 or 785-466-1883



### Fax: 316-320-7159 2595 SE Highway 54, P.O. Box 622, El Dorado, KS 67042

### Market Report - Sale Date 12-7-23. 2,036 head.

300-400 lb. steers, \$281-\$311; heifers, \$260-\$279; 400-500 lb. steers, \$279-\$315; heifers, \$240-\$283; 500-600 lb. steers, \$265-\$299; heifers, \$221-\$267; 600-700 lb. steers, \$211-\$261; heifers, \$190-\$222; 700-800 lb. steers, \$200-\$233; heifers, \$185-\$200; 800-900 lb. steers, \$195-\$214.50; heifers, \$171-\$194.50. Trend on Calves: \$8-\$10 higher under 650 lbs. Trend on Feeder Cattle: Not a good test previously. Lower undertone noted. Butcher Cows: High dressing cows \$95-\$106; Avg. dressing cows \$80-\$94; Low dressing cows \$60-\$75. Butcher Bulls: Avg. to high dressing bulls \$95.50-\$114. Trend on Cows & Bulls: Steady to firm.

### Some Highlights Include:

	•	•		
HEI	FERS	STEERS		
3 blk	360@268.00	4 mix	378@311.00	
14 mix	416@253.00	6 mix	473@311.50	
5 blk	482@265.00	13 blk	477@308.00	
13 blk	535@257.00	10 blk	525@299.00	
11 blk	580@230.00	33 mix	566@284.00	
80 mostly blk	624@222.00	29 mix	582@274.00	
3 blk	640@207.00	10 mix	638@259.00	
73 blk/red	688@208.50	27 mix	677@236.00	
8 red	749@200.00	55 blk	748@216.50	
12 red	847@194.50	115 blk	848@214.50	
57 mix	894@186.75	59 mix	866@203.50	
	034@100.70	110 blk	895@212.75	

### Holiday Calendar:

### Consignments for THURSDAY, DEC. 14:

- 6 Red Angus bred heifers originating from Mushrush herd bred to low birth weight Gelbveih bulls. Calve in April
- 100 mostly black bulls & heifers, weaned 40 days, 550-600lbs 50 mixed steers & heifers, weaned 45 days, shots, 650-750lbs

### \* 12-21-23 – Regular Sale \* 12-28-23 – Closed for CHRISTmas & New Years

### GO TO OUR WEBSITE FOR DAILY CONSIGNMENT UPDATES WWW.ELDORADOLIVESTOCK.COM

We welcome your consignments! If you have cattle to consign or would like additional information, please call the office at 316-320-3212

### Check our website & Facebook for updated consignments: www.eldoradolivestock.com

To stay up to date on our latest announcements you can "Like" us on Facebook

#### Josh Mueller Owner/Barn Manager (316) 680-9680 Seth Greenwood Asst. Barn Manager/Fieldman (620) 583-3338 Kyle Criger Fieldman (620) 330-3300

Van Schmidt Auctioneer/Fieldman (620) 345-6879 **Charly Cummings** Auctioneer/Fieldman (620) 496-7108 **Brandon Fredrick** Fieldman (620) 204-0841

### Cattle Sale Every Thursday 11:00 AM

Ang; cf 3-10 for 60 days. Lots of power & look! Complete dispersion
238 bwf (F-1), few blk (142 @ 3-4 yrs; balance 5 yrs-st) bred Char (LT &
Schmidt); cf 3-1 for 25 days. Heart of the herd. 6 wt calf producers
Johnson L & C (Adam 605-828-0002)
400 rd Ang (275) & blk (125) (200 @ 2-3 yrs; balance 7-10 yrs) bred rd Ang
(Pieper); cf 3-10 for 60 days. Broody, well kept; have power enough to make a
good one! Complete Dispersion- check video Ryan Ortner (785-443-6682)
235 blk (3-5 yrs) bred Ang (Baldridge); cf 3-10 for 60 days. An exciting, young
group w/uniformity. Tightly bred. Dispersion of Merriman Unit
Tom Kemp (308-520-5355) 105 blk (yg-st) bred Ang (Joseph, Diamond Lazy J, Gray); cf 3-1 for 60 days.
Complete dispersion
60blk & Ang (1st cf- st) bred Ang (Johnson Rose & NebKota); cf 3-20 Complete
dispersionRobert & Keelani Cox (402-322-1539)
45blk & Ang (yg-9 yrs) bred Ang (Huddle, Barstow & McCarthy); cf 3-15 for 60
days. Years of A.I. genetics- very even set of cows! Complete dispersion
Gabe & Renee Taylor (308-430-5393)
200 blk, few rwf (sm-bm) bred Ang; cf 3-1 for 90 dayRick Fernandez
Bred Heifers:
90Ang (1100#) 68 hd sync & A.I. bred Ang (Standout); cf 3-1 for 1 day; 22 hd cleaned up LBW Ang (Miller & Joseph) for 30 days. Sell behind cows
Cort Dewing
133 Ang (1050-1100#) sync & A.I. bred Ang (Patriarch -CED +14); 83 hd cf
2-15/53 hd cf 3-6 Clint & Brynn Burney (402-322-0677)
46 Ang (1050-1100#) 21 sync & A.I. bred Ang (Patriarch -CED +14); cf 2-15
115 Ang (1100#) sync & A.I. bred Ang (Patriarch); cf 2-20 for 2 days. One iron,
long time A.I. herd Rick & Missy Weber (402-389-1406)
60 Ang (1050-1100#) sync & A.I. bred Ang (Patriarch); cf 2-20 for 2 days. One
iron-origin Brett AdamsonReece Weber (402-389-1639) 50bwf (1050-1100#) sync & A.I. bred Ang (Patriarch) ;cf 2-20 for 2 days
50bwf (1050-1100#) sync & A.I. bred Ang (Compound); cf 3-1 for 1 day
Turner Ranch LLC (Lawrence 402-376-5248)
50Hereford (1100#) bred LBW blk; cf 3-5 for 15 daysTurner Ranch LLC
50 Ang (1000-1050#) bred LBW Ang; cf 3-1 for 20 days. Ultrasound pregged,
sell in 10-12 day intervalsFuoss Ang (Dave 605-280-3246)
35 Ang (1100#) bred Ang; cf 3-3 for 30 days .HR, Purity Ang
45 blk & Ang (1000-1100#) sync & A.I. bred Ang bred Ang (LBW Nick Risse); cf
3-1 for 40 daysDoug Spaar
40 Ang (1050-1100#) bred LBW (Stunner & Powerball); cf 3-3 to 3-30
Clint & Brynn Burney
34 blk (950-1000#) bred Ang (Connealy); cf 3-15 for 21 days
Powder Horn Rn (Will 402-376-4811) 22 Ang (1100#) bred LBW Ang; cf 3-5 for 20 daysRandy & Chris Huddle
OTHER BREDS FROM: Diamond G (250 hd 8-10 yrs), Weber (120 st),
Hanna (70 @ 9 yrs), M & W (50), PowderH (19)
MONDAY, DECEMBER 18, 2023
Special Short Term Bred Female & Regular Sale
Special Shull Telli Dieu Fellar & Neyüldi Sale

### Special Short Term Bred Female & Regular Sale

S.T. 10:00 on weighups- 2:00 p.m. on bred females Expecting 400-500 Dispersions & Liquidations:

45 ..blk (st; 1450#) bred Ang; cf 3-1 for 60 days . Ron Fisher . Tom Licking 45 ...blk, bwf (sm-st; 1300-1400#) bred blk; cf 3-15 for 60 days ...... 25 .. Ang (st) bred Ang; cf 3-10 for 60 days .. ...Leroy Morrisor 30 .. blk, blk-x (st) bred Ang (Jorgensen); 20 cf 3-26 for 60 days/10 cf 6-1 for 60 .AB Co>

### PLUS MORE FROM GUNNAR H, LINSE, & HAYLAND

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29 blk Holton 527@315.00	11 blk Atchison 465@270.00
16 blk Severance 577@292.50	10 blk Effingham 523@269.00
10 blk bwf Effingham 576@285.00	12 blk bwf Atchison 519@264.00
14 blk bwf Effingham 561@280.00	10 blk Severance 506@262.00
12 blk ValleyFalls 585@271.00	11 blk CamdenPt,M0 510@259.00
14 blk bwf Wetmore 580@269.00	16 blk Effingham 548@258.00
8 blk Effingham604@259.00	13 blk Easton 566@250.00
21 blk Severance 651@254.50	10 blk Weston,MO 547@249.00
30 mix Atchison 637@253.50	22 blk char Lansing 558@245.00
15 blk red Holton 650@252.00	13 blk bwf Effingham 616@241.50
23 blk Holton 629@250.00	20 mix Atchison 639@241.00
28 blk CamdenPt,M0 611@250.00	19 blk red Holton 541@240.00
30 blk bwf Holton 629@249.50	30 blk CamdenPt,M0 622@238.00
12 blk bwf Effingham 685@241.00	17 blk Holton 547@234.00
11 blk Easton 705@238.00	18 blk Holton 446@232.50
47 mix Effingham769@237.25	11 blk bwf Netawaka 582@230.00
16 blk CamdenPt,M0 707@233.00	14 mix ValleyFalls 523@230.00
21 blk bwf Holton 732@229.00	21 blk red Farlington 535@230.00
28 blk & red Americus840@228.00	10 blk Cummings574@222.00
34 blk red Holton 739@227.50	27 blk Holton 683@208.25

### **SPECIAL COW AUCTION:** FRIDAY, DECEMBER 15 \* 6:00 PM BRED COWS:

- 50 blk cows 3&4 yrs 1200-1400 lbs. bred Gardener blk Angus bull for Feb. 20 calves spring vaces plus injectable Cydectin & Safeguard wormer this fall, home raised *A Allen*
- 6 blk & red cows 5-8 yrs bred Gardener Angus bull for Feb.-March calves **B** Stephens
- 39 blk bwf cows 4-10 yrs bred Huninghake blk Angus bulls for March 15 calves, complete vaccination program, complete dispersion T Baker
- 40 red blk Char cows 3-5 yrs bred blk bulls for Feb. 1 calves **J Roloff**
- 30 blk cows 3-6 yrs bred blk Angus or red Angus for spring calves
- 15 red rwf cows 3-6 yrs bred blk or Char for spring calves
  25 blk & red cows SS-Aged bred blk or red bulls
  BRED HEIFERS:

- 16 blk 1st calf hfrs 1050-1100 lbs. bred Jones Farm blk Angus or Schreiber Red Angus for Jan. 18 calves, OCV, pelvic mea-sured, tract scored J Smith
- 33 Red Angus 1st calf hfrs 1050-1150 lbs. Al bred to WS Red Moon red Simm for Feb. 15, clean up bull is CCR Hot Shot 9648J red Simm/Angus (proven calving ease bulls), spring vaccs D Klahr
- 20 bit 1st calf bred hfrs 1050-1100 bred to proven LBW blk Angus bull for March calves *R Grame* COŴ/CALF PAIRS:
- 11 blk cows/calves (cut & vacc) 3-6 yrs, exposed back to blk or red Angus bulls since Oct. 25 R Lierz
- 20 blk cows/60-110 day old calves, 5-7 yrs, not exposed to bull D Herring BREEDING BULLS:

2 Huninghake blk Angus bulls 2-2 1/2 yrs old fertility & trich tested T Baker

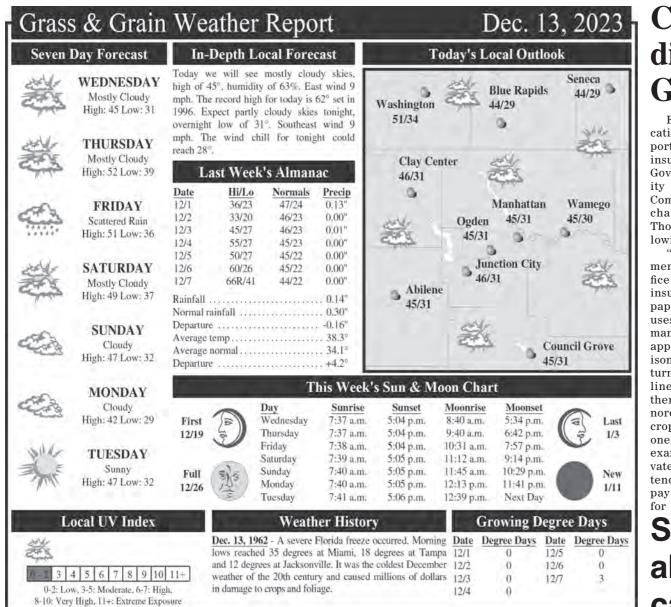
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## **Chairman Thompson** dismisses shortsighted **GAO** report

Following the publication of a one-sided report on the federal crop insurance program by the Government Accountability Office (GAO), House Committee on Agriculture chairman Glenn "GT" Thompson issued the following statement:

"The recent Government Accountability Office (GAO) report on crop insurance isn't worth the paper it is printed on. GAO uses inconsistent performance metrics to make an apples-to-oranges comparison of crop insurance returns versus those of other lines of insurance. Further, they completely ignore the benefits of federal crop insurance, which is one of the most successful examples of a public-private partnership in existence. Farmers willingly pay significant premiums for crop insurance coverage because it provides reliable assistance when disaster strikes. This timely indemnification doesn't just benefit farmers, it bolsters rural economies by ensuring that producers can pay back their lenders, retain their employees, and get back on their feet to farm again the following season."

"Finally, it is ironic that this report criticizing private sector delivery was published amidst the ongoing debacle of USDA's implementation of disaster aid for 2022 losses. Government delivery of aid is the alternative to the public-private partnership and I don't know of a single producer that would want to make that trade or a single taxpayer that would not ultimately regret upending the system we currently have.'

## Study IDs organic alternative to fight cattle-pestering flies

Welcome to Pocket Science: a glimpse at recent research from University of Nebraska scientists and engineers. For those who want to quickly learn the "So what" and "What," "Now what" of UNL research.

### What?

When cattle are fighting flies in the summer, they gather in tight bunches, leading them to eat less while experiencing more stress and discomfort. Beef producers have limited options for controlling the flies that pester their cattle. Moreover, existing insecticides are losing their effectiveness as insects develop resistance to repeated use.

Dave Boxler, a Nebraska Extension entomologist at the West Central Research, Extension and Education Center, has worked with a company for 15 years to develop a new insecticide that is organic and doesn't affect honeybees or bumblebees. The insecticide is based on two fatty acids derived from palm oil.

### So what?

The new insecticide

ly don't have many effective, economical fly-control options - and for conventional producers who want to use products that are safer for people, animals and the environment.

In field trials, where cattle walked through an automatic sprayer that misted them with the insecticide, Boxler and his team found that the flies swerved away from animals that had been treated, as expected. However, they were surprised to find that the spray also killed the target flies on contact, an added benefit.

### Now what?

Boxler's team previously helped develop a version of the insecticide that has been approved by the **Environmental Protection** Agency for use on horses. That insecticide, called EcoVet, is commercially available nationwide.

The researchers are now waiting on EPA approval for the cattle-specific version. Boxler plans to continue studies next summer, when the team will test how much it can lower concentrations and achieve the same effec-

shows promise for organic tiveness producers - who current-

	Sell Or Buy	Cat	tle	By		STARTING 1		Tue	sdays	
	Of Buy	Uat		Auctio	n	10:30 AN	N			
We sold 1	680 cattle Dec	cember 5. Ste	er and heifer	4 blk/red hfrs	358 @ 240.00	8 blk hfrs	649 @ 200.00	1 blk cow	1550 @ 92.00	BULLS
calves were	in aood der	nand at stead	v prices for	9 blk/red hfrs	391 @ 237.00	3 blk hfrs	690 @ 200.00	1 blk cow	1270 @ 91.00 1 bl	k bull 1925 @
		avier calves so		6 blk/bwf hfrs	504 @ 236.00	58 mix hfrs	813 @ 199.00	2 blk cows	1213 @ 90.00 1 bl	k bull 1820 @
		d heifers were		2 blk hfrs	340 @ 235.00	134 blk/char hfrs		1 bwf cow	1220 @ 89.00 1 bl	
	and bulls we		<b>40100</b> 10100	2 blk hfrs	338 @ 234.00	7 blk hfrs	932 @ 190.00	1 bwf cow	1525 @ 88.00 1 bl	
		•		3 blk/bwf hfrs	448 @ 232.00	7 blk hfrs	825 @ 188.00	1 bwf cow	1465 @ 87.00 1 wf	
STEER & BU		10 blk/bwf strs	625 @ 232.00	5 blk/bwf hfrs	537 @ 229.00	10 blk/bwf hfrs	821 @ 187.00	2 blk cows	1190 @ 86.00 1 bl	
1 blk bull	300 @ 307.00	15 blk strs	628 @ 232.00	2 blk hfrs	530 @ 228.50	15 blk/red hfrs	896 @ 185.00	2 blk cows	1385 @ 85.00 1 bl	k bull 1860 @
1 bwf str	245 @ 303.00	6 blk strs	630 @ 231.00	2 blk hfrs	503 @ 225.00			CONCION		DAV DDO 10
1 blk bull	260 @ 301.00	14 blk strs	625 @ 230.00	10 blk hfrs	514 @ 221.00		EIFERETTES	CUNSIGN	MENTS FOR TUES	DAY, DEC. 12, 2
2 blk bulls	215 @ 297.50	4 x-bred strs	678 @ 225.00	2 blk hfrs	545 @ 220.00	1 blk hfrt	850 @ 130.00		us replacement h	
2 blk/bwf bulls	363 @ 296.00	12 blk strs	634 @ 224.00	6 blk hfrs	505 @ 216.00	1 blk hfrt	800 @ 125.00			
18 blk/bwf strs	381 @ 292.00	62 blk/bwf strs	904 @ 221.50	7 blk hfrs	545 @ 216.00	1 blk cow	925 @ 122.00		r genetics	
4 blk/char strs	478 @ 292.00	15 blk/red strs	682 @ 219.00	2 red hfrs	515 @ 208.50		1300 @ 116.00	• 12 blk	bwf steers, 450	)-475 lbs., 60
2 blk/bwf strs	485 @ 292.00		819 @ 217.75				1255 @ 110.00		2 rounds vacc.	
3 bwf strs	497 @ 291.00	4 bwf strs	745 @ 217.00		EDER HEIFERS		1290 @ 106.00			0 500 11- 00
7 blk strs	485 @ 290.00	7 blk/red strs	713 @ 215.00	10 blk/red hfrs	552 @ 221.00		1895 @ 105.00		strs & hfrs, 350	
3 blk/bwf strs	498 @ 286.00	120 blk/bwf strs		7 blk hfrs	550 @ 216.00		1750 @ 104.00	weaned,	, 2 rounds vaccina	ated
4 blk/red strs	488 @ 279.00	60 mix strs	937 @ 203.75	2 blk hfrs	625 @ 216.00		1725 @ 103.50	• 70 blk	strs & hfrs, 450	0-600 lbs., 60
28 blk/bwf strs	533 @ 276.50	61 mix strs	926 @ 203.50	15 blk/red hfrs	593 @ 215.00		1600 @ 103.00		2 rounds vaccina	
2 blk/sim bulls	475 @ 274.00	124 blk/bwf strs		6 blk/red hfrs	586 @ 211.50		1518 @ 102.50			
2 blk strs	525 @ 266.00	62 mix strs	912 @ 202.00	5 blk hfrs	605 @ 208.50	1 blk cow	1615 @ 102.00	• 34 blk s	strs & hfrs, 825-90	00 lbs.
2 blk strs	530 @ 266.00	11 sim strs	942 @ 196.50	3 blk/red hfrs	640 @ 208.50	2 x-bred cows	1548 @ 101.50	• 65 Sim/	Angus strs, 825-85	50 lbs., home ra
10 blk bulls	503 @ 265.00			63 blk/bwf hfrs	817 @ 208.50	1 bwf cow	1510 @ 100.00	Steuwe		
2 blk bulls	488 @ 260.00	HEIFER		3 bwf hfrs	623 @ 208.00	1 x-bred cow	1530 @ 99.00			_
5 blk bulls	477 @ 259.00	1 blk hfr	225 @ 270.00	3 blk/bwf hfrs	627 @ 208.00	1 sim cow	1355 @ 98.00		steers, 850-875 lb	
2 blk/red strs	458 @ 257.00	3 blk hfrs	452 @ 260.00	5 blk/bwf hfrs	566 @ 206.00	2 blk cows	1465 @ 97.00	• 120 blk	steers, 900-925 l	bs.
7 blk/bwf strs	430 @ 252.00	6 blk hfrs	396 @ 257.00	11 blk hfrs	613 @ 205.50	1 blk cow	1635 @ 96.00		heifers, 775-800	
2 blk bulls	528 @ 251.00	1 bwf hfr	450 @ 254.00	7 char hfrs	631 @ 205.50	1 bwf cow	1460 @ 95.00			
5 blk/sim strs	499 @ 245.00	3 blk hfrs	452 @ 260.00	63 mix hfrs	825 @ 205.00	1 blk cow	1420 @ 94.00	0.01101010		
2 blk strs	490 @ 241.00	6 blk hfrs	396 @ 257.00	8 blk/red hfrs	684 @ 200.50	2 blk cows	1448 @ 93.00	CONSIGN	MENTS FOR TUES	DAY, DEC. 19. 2
3 blk bulls	507 @ 230.00		440 @ 251.00				]			
		2 blk hfrs	438 @ 249.00	WA	TCH OU	R AUCTIO	ONS	• 62 black	x steers, 875-900	IDS.
	EDER STEERS		282 @ 247.50					L		
9 blk/bwf strs 14 blk strs	578 @ 250.00 629 @ 238.50	3 blk hfrs	493 @ 244.00 480 @ 241.00		E UN DVA	Auctions.	com l	NO	SALE: DEC	FMRFD 9

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