What has NCA been up to?

*Kaley Sproul, NCA Executive Director*

We hope you had a wonderful Thanksgiving! Yet, where did the month of November go? At the Nevada Cattlemen’s Association we have been hard at work trying to ensure that the 81st Annual NCA Convention is a success. However, preparing for convention is not all that we have been up to. Within NCA our goal is to promote and protect a profitable Nevada Beef Industry. The reason I mention our goal is because that involves much of what we do here at NCA. From advocating for the ranching industry to providing educational opportunities for ranchers, it is important to remember that we do it as an organization and we do it for you. Because we are thankful for the support that you give to the industry and we stand behind you.

Recently we worked on comments to help advocate for those ranchers that will be affected by the Fallon Range Training Complex Modernization: proposed expansion and modernization of the Fallon Range Training Complex. We are also currently putting together comments for the planning process for the development of a new Environmental Assessment (EA) on predator damage management in Nevada. As we are approaching Legislature we are beginning to work with our lobbyist, Neena Laxalt and the NCA Legislative Committee, to keep a watchful eye on the Bill Draft Request List. Aside from convention and working on arising issues around the state we are in the process of planning five Permittee Outreach Workshops throughout Nevada between January 17th and the 21st in conjunction with the Nevada Bureau of Land Management, U.S. Forest Service, Nevada Department of Wildlife, U.S. Fish & Wildlife Service, and the Nevada Department of Agriculture. The purpose of these workshops is to update livestock permittees, local organizations, and the interested publics about the implementation of the Greater Sage Grouse Land Use Plan Amendments (SGPA) in regards to monitoring and the Bureau of Land Management’s (BLM) and U.S. Forest Service (USFS) livestock grazing programs in the Nevada and Northeastern California Sub-region.

Lastly, we are getting ready for the upcoming 2017 Fallon Bull Sale which will be held on February 18th. I look forward to seeing you during these busy upcoming months and I encourage you to give us a call at the NCA office with any concerns, questions and suggestions you may have.

*Happy Holidays,*

*Kaley*

---

**51st Annual Fallon All Breeds Bull Sale**

It is that time of year again for our Fallon All Breeds Bull Sale. This year we are celebrating our 51st year of gathering in Fallon, Nevada for this traditional sale! Our sale will be held February 18, 2017 at the Fallon Livestock Exchange at 11:00 a.m. All bull entries are subjected to be sifted and graded Friday, February 17, 2016 at 7:30 a.m. Please contact the office if you have questions regarding the health requirements for the sale.

For the past 51 years, producers from Nevada and the surrounding states have worked hard to bring the best quality range ready bulls to the sale to provide our buyers with quality and selection. Bulls range from yearlings to two-year olds of different breeds and are bought and sold at the annual sale.

The NCA invites not only the breeders and the buyers but the participation of all. We are now accepting applications for both Trade Show Exhibits and Bull Sale Catalog advertising, the rates and booth information can be found online at www.nevadacattlemen.org or at the NCA office.

February 17, 2016 will feature the Fallon All Breeds Bull Sale Invitational Stock Dog Trial at the Fallon Livestock Exchange beginning at 8:00 a.m. All are welcome to enjoy the Fallon Bull Sale Dinner and Dance hosted by the Churchill County Cowbelles. During the sale the next day will be a Stock Dog Auction of three dogs shown during the trials on Friday. All proceeds from the Stock Dog Trial are donated to benefit families in need of help in the livestock industry.

The Nevada Cattlemen’s Association would like to thank the many dedicated consignors and buyers that participate in the sale each year. We would also like to thank the dedicated sponsors and people that support the sale and the association. Without all of their help this sale would not be possible. We look forward to seeing you there!

If you have questions regarding the sale or would like a copy of the sale catalog please contact the sale office at 1-775-738-9214 or email the sale secretary at nca@nevadabeef.org. The catalog will also be posted on the Nevada Cattlemen’s Association web page www.nevadacattlemen.org.
SILVER STATE CLASSIC

ENTRY FORM
THE 14TH ANNUAL SILVER STATE CLASSIC CALF AND YEARLING SALE
SATURDAY, DECEMBER 10, 2016 AT 12:30 PM

Ranch Name: ____________________________________________

Sellers Name: ____________________________________________

Sellers Address: _______________________________________________________________________________________

City: __________________________________ State: _____________ Zip: __________________

Sellers Phone #: ( ______ ) ______________________________

Sellers Email Address: _______________________________________________________________________________

I plan on consigning the following to the 14th Annual Silver State Classic Special Calf & Yearling Sale:

Approx # Steer Calves: ____________________________ Estimated Wgt: ____________________________

Approx # Heifer Calves: ___________________________ Estimated Wgt: ____________________________

Approx # Steer Yrlings: ___________________________ Estimated Wgt: ____________________________

Approx. # Heifer Yrlings __________________________ Estimated Wgt: ____________________________

If weaned, how long prior to sale: _____________________ Approx weaned date: ____________________

Vaccination Info: ____________________________________________________________________________________

____________________________________________________________________________________________

____________________________________________________________________________________________

____________________________________________________________________________________________

Are heifers bangs vaccinated? Yes __________  No __________

Breed type out of: ______________________________________________________________________________

____________________________________________________________________________________________

Example: Out of Black Angus, Black WF, Red, Red WF, and few Charolais cross & some Beefmaster Cows. Calves by some Black Angus, Hereford, and Charolais bulls from Sitz Angus and Shaw Hereford and Val Charolais Ranch Bulls.

Consignors: The above information will be published in a sale catalog to be given out to all buyers on sale day. You must have this form to us by Thursday, December 8, 2016 to be included in this catalog. We also ask that you try to have your cattle here on Thursday, December 8 or Friday, December 9, 2016 if at all possible so we can properly size, sort, and class your cattle. You MUST be here no later than 10:00 AM on Saturday morning, December 10, 2016.

Due to Nevada State law, all heifer calves must be bangs vaccinated prior to the sale. Please have your heifer calves bangs vaccinated prior to arrival. We will try to assist in bangs vaccinating them here prior to the sale if necessary.

If you need help with trucking, please call us early to arrange your transportation needs. For more information about this nationally advertised sale, please call:

Dave Stix Jr., President
Nevada Cattlemen’s Association
(775) 575-4250

Monte Bruck
Fallon Livestock Exchange
(775) 426-8279

MAIL ENTRIES TO:
Fallon Livestock Exchange, Inc.
P. O. Box 5279
Fallon, NV 89407

FAX TO:
(775) 867-2021

EMAIL TO:
fallonlivestock@gmail.com
We would like to thank the following people for joining or renewing their membership with Nevada Cattlemen’s Association between October 22 and November 21, 2016. (New members are in bold.)

- Animal Health International, Inc., Ashley Hagens
- Bench Creek Ranch/Gascon Farm, Paul Plouviez
- Conquest Insurance Agency, Inc.
- Home Ranch, Lloyd Sherburn
- Kennedy Ranches, Susan Kennedy
- MSV Livestock & Transportation, Dudley Meyer
- Nevada Department of Agriculture, Dave Voth
- Neil McQueary
- Snyder Livestock Co., Inc., Lucy Rechel
- Snyder Livestock Co., Inc., Ed & Theresa Snyder
- The Wheeler Ranch, Frank R. Wheeler

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775-738-9214

David Stix, Jr., President | Sam Mori, Pres.-Elect
Tom Barnes, 1st Vice Pres. | Hanes Holman, 2nd Vice Pres.
Friday, February 17
Sifting in the morning
Churchill Co. Cowbelles Dinner/Dance and FBS Awards Presentation
Social Hour: 5:30 pm; Dinner 6:30 pm; Dance 8:00 pm; Fallon Convention Center

11:00 a.m.
February 18, 2017
Fallon Livestock Exchange, Fallon Nevada

FBS Stock Dog Trial
February 17, 2017
To benefit families in need of help in the livestock industry
Cowdog Auction will take place during the sale

For more information or a sale catalog, please call the Sale Office:
Nevada Cattlemen’s Association
775-738-9214 • www.nevadacattlemen.org • nca@nevadabeef.org
Permittee Outreach Workshops

by John F. Ruhs, State Director,
Nevada State Director, Bureau of Land Management

The Nevada Cattlemen’s Association will be hosting five Permittee Outreach Workshops throughout Nevada between January 17 and the 21st.

The purpose of these workshops is to provide updates about the implementation of the Greater Sage Grouse Land Use Plan Amendments (SGPA) in regards to the livestock grazing programs in Nevada and Northeastern California.

The workshop’s objectives are to provide a follow-up to the June 2016 Permittee Outreach Workshops, discuss the current approach to SGPA implementation including newly received implementation guidance, and to provide an opportunity to have your questions answered.

In order to accomplish this, the Bureau of Land Management (BLM) and the U.S. Forest Service (USFS) will give several presentations followed by a question and answer discussion with a panel of representatives from the Nevada Department of Wildlife, Nevada Department of Agriculture, BLM, USFS and the U.S. Fish and Wildlife Service.

For more information, please contact Kaley Sproul, Executive Director of the Nevada Cattlemen’s Association at 775-738-3214. Finally, please review the June Permittee Workshop material prior to attending the January Workshops found at http://www.blm.gov/nv/st/en/prog/grading/nevada_range_notes.html.

Thank you for your interest and we look forward to talking with you in January.

LOCATIONS & DATES:

Winnemucca, Nevada
January 17, 2017:
2:00 to 6:30
UNR Cooperative Extension
1085 Fairgrounds Road,
Winnemucca, NV 89445

Elko, Nevada
January 18, 2017:
2:00 to 6:30
Great Basin College
In HSCI room #108
1500 College Parkway
Elko, NV 89801

Ely, Nevada
January 19, 2017:
2:00 to 6:30
Bristlecone Convention Center
150 W 6th Street
Ely, NV 89301

Battle Mountain, Nevada
January 20, 2017:
2:00 to 6:30
Battle Mountain Civic Center
625 S. Broad Street
Battle Mountain, NV 89820

Fallon, Nevada
January 21, 2017:
12:00 to 4:30
Old Post Office
90 N. Maine St
Fallon, NV 90406
Upcoming Sales

Thursday January 5th
Cottonwood, CA
Consignment Deadline: December 27th

Wednesday January 26th
Tehama District Fairgrounds • Red Bluff, CA
Catalog Deadline: January 18th

Watch & Listen to the Sale on the Web at: Western Video Market

For details call (530) 347-3793 or the representative nearest you:

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(916) 802-7335

Gary Nolan
Elko, NV
(775) 934-5678

Steve Lucas
Paradise Valley, NV
(775) 761-7575

Mark Venturacci
Fallon, NV
(775) 427-8713

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PRESENTS

2017

CATTLEMEN’S UPDATE

University and department of agriculture program updates and research results impacting the Nevada livestock industry will be discussed. Come join us and receive your Red Book and Proceedings.

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<tr>
<th>Date</th>
<th>Location</th>
<th>Details</th>
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<tbody>
<tr>
<td>January 9, 2017</td>
<td>Reno</td>
<td>Registration 10 a.m. Washoe County Cooperative Extension 4955 Energy Way Reno, NV 89502</td>
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<tr>
<td>January 9, 2017</td>
<td>Sierra Valley, CA</td>
<td>Registration 5:30 p.m. Sierra Valley Grange #466 92203 Hwy 70 Vinton, CA Dinner Provided</td>
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<tr>
<td>January 10, 2017</td>
<td>Fallon</td>
<td>Registration 5:30 p.m. Fallon Convention Center 100 Campus WAY Fallon, NV 89406 Dinner Provided</td>
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<tr>
<td>January 11, 2017</td>
<td>Wellington</td>
<td>Registration 5:30 p.m. Smith Valley Community Hall 2783 State Route 208 Wellington, NV 89444 Lunch Provided</td>
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<tr>
<td>January 12, 2017</td>
<td>Elko</td>
<td>Registration 12:30 p.m. Great Basin College Solarium 1500 College Parkway Elko, NV 89001 Dinner Provided</td>
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<tr>
<td>January 13, 2017</td>
<td>Winnemucca</td>
<td>Registration 10 a.m. Humboldt County Cooperative Extension 1085 Fairground Road Winnemucca, NV 89445 Lunch Provided</td>
</tr>
</tbody>
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Via Interactive Video to: Logandale, Caliente, Tonopah, Lovelock, and Eureka. Lunch Provided

January 13, 2017

For additional information, contact:
Staci Emm
Mineral County Cooperative Extension
(775) 945-3444 ext. 10
emms@unce.unr.edu

Cost of workshop is $20 per Ranch
Prepaying Farm Expenses as a Tax Planning Tool
by Stephen S. Foster, Extension Educator, UNCE, Pershing County

Farmers typically pay for seed, fertilizer, and other inputs in one year and use the items in the subsequent year. There are many reasons to do so, such as obtaining a lower purchase price, guarantee the availability of the particular item, and of course for tax planning purposes. Typically larger farmers can spend tens of thousands of dollars on year-end prepaid expenses in order to adjust taxable income to a desired level; therefore, it is extremely important that farmers adhere to the IRS rules regarding prepaid expenses.

What is a Prepaid Farm Expense? Prepaid purchases of farm supplies are limited generally to 50% of other deductible farm expenses for the year. Other deductible farm expenses are all the other amounts allowable (such as deductions for wages, amortization and depreciation, interest expense and property taxes) other than the prepaid farm supplies. Costs that must be capitalized are not included in the 50% test. Prepaid farm expenses that exceed 50% of the other deductible expenses may only be deducted as the purchased items are consumed (typically the following year). Prepaid farm supplies do not include any amount paid for farm supplies on hand at the end of the tax year that you would have consumed if not for a fire, storm, flood, other casualty, disease, or drought.

A “Farm related taxpayer” is someone who meets any of the following tests: (1) The main home is on the farm, (2) The principal business is farming or (3) a member of your family meets (1) or (2). For this definition, your family includes the taxpayer’s brother and sisters, spouse, parents, grandparents, children, grandchildren, aunts, uncles and their children.

Additionally, farm-related taxpayers wanting to deduct the costs of prepaid farm supplies and livestock feed must use the cash method of accounting. Costs that must be capitalized are not included in the 50% test. Prepaid farm expenses that exceed 50% of the other deductible expenses may only be deducted as the purchased items are consumed (typically the following year). Prepaid farm supplies do not include any amount paid for farm supplies on hand at the end of the tax year that you would have consumed if not for a fire, storm, flood, other casualty, disease, or drought.

Example: In 2015, you bought seed ($5,000) and fertilizer ($8,000) for use on the farm in the following year. The total prepaid farm supply expense for 2015 is $13,000. Your other deductible expenses totaled $24,000 for 2015. Therefore, the deduction for prepaid farm supplies may not exceed $12,000 (50% of the $24,000) for 2015. The excess paid for farm supplies of $1,000 ($13,000 to $12,000) is deductible in 2016 when you use or consume the supplies.

Additional criteria/guidelines for deducting prepaid supplies should also be considered as explained in IRS Revenue Ruling 79-229:

1. Actual purchase vs. deposit. The expenditure must be an actual purchase and not just a deposit to buy in the future. This guideline is one for the most concern, if audited. If your invoice just states "Seed – $25,000," you more than likely have a problem substantiating a prepaid expense. The invoice must clearly specify a definite quantity, quality and price for the items purchased. In addition, there should be no right to refund or repurchase noted on the invoice.

2. Business purpose. The expenditure must have a business purpose other than tax avoidance. As we discussed before, farmers usually prepay in order to secure adequate quantities, obtain discounts and hedge the expectation of rising prices. All of these reasons provide a business purpose for prepaying.

3. No income distortion. The expenditure must not result in a material distortion of income; that is, the farmer’s prepaid purchases cannot extend beyond 12 months or the end of the next tax year.
Exceptions to the 50% rule do exist. For a farm related taxpayer, the 50% test is waived and prepaid farm expenses may be deducted in full if:

1. The farmer has prepaid farm expenses in excess of 50% of the other farm expenses because of a change in business operations directly attributable to extraordinary circumstances, such as drought or changes in government crop diversion programs; or
2. The farmer has an aggregate prepaid farm expenses for the preceding three tax years that are less than 50% of the aggregate other deductible expenses for those three tax years. This exception is a significant privilege and might be used when either markets or weather causes significant fluctuations in potential taxable income for a particular year.

A qualified farmer or rancher, reporting income and expenses under the cash method of accounting, may deduct (in the year paid) the cost of livestock feed to be consumed in a future year if the following tests are met.

1. The payment is for the purchase of feed rather than a deposit.
2. The prepayment has a business purpose and is not merely for tax avoidance. There must be a reasonable expectation of receiving some business benefit from prepaying the cost of livestock feed. For example, fixing maximum prices, securing an assured feed supply, and/or securing preferential treatment in anticipation of a feed shortage.
3. Deducting the prepayment does not materially distort income. Some factors considered in determining whether deducting prepaid livestock feed materially distorts income include (a) it is the taxpayer’s customary business practice in conducting his livestock operations, (b) the expense is similar to past purchases, (c) the time of year the purchases are made, and (d) the expense in relation to income for the year.

If the taxpayer fails any of the tests, the cost of prepaid feed can be deducted only in the year it is consumed. Even if the tests listed above are met, the amount of prepaid feed is subject to the same “50% of deductible expenses” limit as described for prepaid farm supplies. This rule does not apply to the purchase of commodity futures contracts.

In conclusion, IRS Publication 225 (Farmer’s Tax Guide) can serve as a good reference for producers wanting more information about prepaid supplies and feed. Farmers and ranchers have unique business, financial, and tax liability circumstances. They should consult with their tax preparers before prepaying for farm supplies and feed.

Sources:
Prepaying farm expenses as a tax planning tool, Brian E. Ravencraft, CPA, CGMA
Prepaid Farm Expenses, Jeffrey E. Tranel, Agricultural and Business Management Economist
Colorado State University Extension

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Endorsed by:
Dear Sage Signals Readers,

I am seriously seeking input from all of you. I have been asked to write an article for the Progressive Cattlemen, with a topic relating to common misconceptions or misunderstandings between range cons and ranchers — when really we all have the same end goal in mind. I understand this is a phenomenal opportunity, and want to make sure to write the most useful article I can on this topic. With that in mind, PLEASE let me know what you think has led to your positive working relationship with your BLM Range Specialist. Conversely (no names needed) please feel free to give me constructive ideas that you feel could help your relationship with your Range Staff. Although I understand that this article will be written from BLM’s perspective, I don’t want to write it without a more holistic understanding of the topic. For any of you that may reply to this information request, thank you in advance!

Some of you attended the ‘Outreach Workshop’ on October 6th, but many of you did not, so I will try to provide some information to those of you that were not able to attend. There were 97 confirmed attendees, which shows how much interest there is in this topic! It was announced that greatbasinfirescience.org/ has a link that includes many scientific publications relating to targeted grazing. There were a variety of agency and researcher presentations, which are available at the websites below should you want to view them.

- Video of morning session (Thanks to the BLM National Training Center)
  https://youtu.be/aQ7PlFPOLbg

  https://youtu.be/mLrr5XvZ6H0


In addition to all that information being available to you, there will likely be further outreach workshops regarding targeted grazing as the realm of science and potential projects grows.

I would like to update you all on is the “Targeted Grazing Demonstration Plots” that I mentioned in the August 2016 Sage Signals. These plots are moving forward, and pre-treatment data has already been collected in all the treatment areas. We are still optimistic that these Demonstration Plots will be able to be implemented in spring of 2017, allowing for protection of several important sage-grouse habitats during fire season 2017.

Another exciting development is that the Nevada Rangeland Monitoring Handbook is nearing the final stages of revision. It is BLM NV’s goal to increase the permittee’s ability to confidently and cooperatively collect data that will be useful to informing positive management opportunities. As the revision gets completed, the BLM NV will partner with the UNR Cooperative Extension and others to ensure that permittees have the opportunity to receive training for a variety of monitoring techniques. Also, the Nevada Department of Agriculture is developing a smart phone application that will allow for straightforward data collection using the techniques from the Nevada Rangeland Monitoring Handbook. Altogether, the goal is to have permittees Nevada properly set up to enter the 2017 grazing year with the ability to collaboratively contribute to the important task of data collection. We hope you are excited about this and take the opportunity to attend a UNR Cooperative Extension led monitoring training as they unfold this coming year.

Upcoming Training Opportunities!

The week of January 17-21 the follow-up workshops sponsored by NV Cattlemen’s and promised at the June outreach workshops will be traveling through the Districts in NV. I encourage your attendance at one of the sessions if you are a rancher that holds a BLM (or Forest Service, as they will also be presenting) grazing permit and has questions or concerns about sage-grouse.

The Riparian Grazing course that the NRST put on in Ely during July 2016 was so popular that the NW portion of the state has asked to bring it back in 2017. It is as of now undecided whether the Carson City or Winnemucca District will host the 2017 training, but I will keep you updated, and hope you will be able to attend.

I hope this article was informative, but if it left you with questions, please let me know. As always, feel free to send your feedback, comments, topic ideas and questions by emailing me at kdyer@blm.gov.

BLM Nevada Range Notes

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Growing U.S. Beef Demand in Foreign Markets

With the holiday season in full swing, Nevadans (and Americans in general) are busy preparing for their Christmas dinners and holiday get-togethers, planning feasts of prime rib, cross rib roast, and yes, possibly meals involving other proteins. But we won’t go there.

While we at home are planning our beefy holiday meals, the Beef Checkoff Program is working diligently with certain foreign markets to ensure U.S. beef remains center of the plate in key places across the globe. Foreign marketing, as defined in the Beef Promotion & Research Act, means promotion, research, consumer information and industry information conducted in foreign markets. This includes checkoff-funded market development and promotional programs worldwide.

To give you a sense of what’s involved in such efforts, here are a few checkoff-funded projects that focused on different aspects of cooking with or marketing beef in various countries.

Hosting Uzbek’s ‘Days of American Steak’
— The checkoff funds an ongoing “Days of American Steak” event in the Uzbekistan capital city of Tashkent, promoting sales of alternative U.S. beef cuts in a market that imports mostly U.S. primals. Uzbekistan is a country of 30 million people and was once considered an untapped market for U.S. beef, but the educational seminars and workshops funded by the checkoff have helped make alternative cuts more popular, especially across the hotel, restaurant and foodservice sector. Days of American Steak is part of the efforts to create increased demand in the region for a greater variety of U.S. beef cuts and grades, and to expand the number of foodservice and retail outlets there selling U.S. beef and veal.

Making Money with U.S. Beef — Increased prices for popular beef cuts in Taiwan has led buyers to look for substitutes, but they need guidance on buying and cooking new items. As part of an ongoing effort make U.S. beef a key component of Taiwan’s food culture, the beef checkoff has worked for years to gain loyalty among key buyers and identify new market players. Efforts concentrate on the safety, variety, profitability and superior quality of U.S. beef, emphasizing first and foremost the safety of the product, and then its value and versatility. Building on a popular consumer event held last year, the checkoff recently funded a U.S. beef bowl and barbecue seminar to demonstrate use of economical U.S. cuts in Taiwanese fare.

Showcasing Texas-Style Barbecue — Japanese and Taiwanese consumers love Texan barbecue, but they think it’s difficult to make. That’s why the beef checkoff has been promoting barbecue events, like recent seminars funded by the Texas Beef Council to highlight various cuts and cooking methods. Japan and Taiwan are among the top-performing markets for U.S. beef, and these events include presentations to importers, retailers and food media. The goal is to encourage expansion of U.S. beef as a substitute for Japanese and other imported beef in growing, underdeveloped market segments by conveying the consistent supply, safety, quality and versatility of U.S. beef. “The Japanese really like the taste of American barbecue, but one hurdle to it really catching on is that they think it is difficult to prepare,” said Greg Hanes, assistant vice president of international marketing and programs for the U.S. Meat Export Federation (USMEF), a contractor to the Beef Checkoff Program. “We are working to dispel that belief with the ‘Urban BBQ’ image and explaining that preparing American-style barbecue is really fun and easy.”

Encouraging Future Chefs to Use U.S. Beef — A recent checkoff-funded seminar in Queretaro, Mexico led culinary students at the Culinary School of the University Mondragon in a U.S. beef-cutting and cooking demonstration. The effort was designed to encourage future chefs to choose U.S. beef when they begin working in Mexico’s restaurant, hotel and foodservice industries. The seminar included a cutting demonstration – with student participation – of the U.S. beef primal shoulder clod by meat consultant Luis Pachuca, who explained the attributes of U.S. beef and offered students looks at cuts including the flat iron, heart clod, teres major (petite tender) and ranch steak. On behalf of the checkoff, Chef Emilio Carranza also offered recipe and cooking suggestions for some of the cuts presented, and prepared a chicharron using U.S. ribeye for a tasting by students.

To learn more about these exciting efforts abroad, as well as all the things your beef checkoff are doing here stateside, visit www.mybeefcheckoff.org today.

A Closing Note
The Nevada Beef Council staff and board would like to wish all the hard-working, dedicated ranchers and beef producers a wonderful holiday season and a successful year ahead. As you gather with your loved ones this Christmas (in between feeding and checking cows), please know how grateful we are for all you do to produce nutritious, safe and delicious beef. Thank you.

For more about the NBC or beef checkoff, visit www.nevadabeef.org or www.mybeefcheckoff.com.