

The Joys and Challenges of Spring and Summer

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By the time this article reaches the eyes of most readers, cattle producers will have completed their 2018 taxes, spread fertilizer, sprayed some herbicide, evaluated the fall calving herd for pregnancy, and turned bulls in for the spring calving herd (technically winter calving). Those same producers will be weaning fall born calves, preparing for hay harvest, continuing to spray herbicides, and preparing for a drought, flood, or a July snow storm. In other words, cattle producers are busy during the spring and summer months and there is no shortage of decisions to be made.

Thinking about the decisions made on a cattle operation, the decisions are not always right or wrong, but there generally is one alternative in that decision making process that results in the best outcome. For instance, if a cattle producer has grandchildren that are “soft” and need to learn how to work, then the correct decision may be to leave fences unrepaired so the grandchildren can round up the rogue cattle and then repair the fence when the cattle visit the neighbor. Alternatively, another producer may be short on labor and his or her time may be better spent conducting preventative repairs to a fence so the cattle stay on the farm.

Fertilizing hay and pasture is one decision that is tough for some producers. This decision becomes tougher when fertilizer prices are high. A producer may say, “Fertilizer prices are too high so I am not fertilizing this year.” The question a producer should ask is, what are the implications to the operation if I do not fertilize? The implication will be reduced pasture and hay production which could lead to overgrazing pastures, weed encroachment, stand loss, and increased supplemental feed costs. There is no doubt a producer can forgo applying fertilizer this year, but it may have long term implications and hit the money bag harder than the fertilizer cost.

Another tough decision is pregnancy evaluation. Actually, many producers do not even think of pregnancy evaluation as a decision but that in and of itself is a decision. Many producers use the method of “wait and see if she calves” as the pregnancy evaluation model. This is a tried and true model, because the cow either has a calf or she does not have a calf. There are other models that are beneficial such as palpation, ultrasound, and blood tests that cost less than \$10 per head. Waiting to see if a cow or heifer calves results in feeding a cow through the entire gestation period regardless if she is bred or not. The cost associated with the wait and see method is all the feed she is eating that could go to the animals that are bred. In a herd of thirty cows, identifying one open animal immediately following the breeding season will pay for the cost of pregnancy evaluation. Finding more open animals sounds like a cost savings measure.

One decision that is supported by the tax structure is purchasing equipment to avoid paying taxes. Farmers and cattle producers need to understand that it is sometimes a good thing to pay taxes because that means the operation is profitable. When the bottom line at the end of the year is displaying a profit then producers should evaluate potential assets that could be purchased to improve efficiency and future profitability of the operation. If there is a need for the asset and its inclusion results in greater profits then make the purchase and benefit from the tax structure. If the asset will not result in future profitability then pay the taxes on this year’s profits and thank the Lord for another successful year.

These are just a few of the decisions on the farm that impact the financial success of an operation. Decisions that influence one’s financial success seem long lived in the world, but they are short lived in eternity. A decision that is long lived in eternity is the decision to follow Christ or not follow Christ. Jesus said, “Whoever does not take up his cross and follow me is not worthy of me” (Matthew 10:38). Realizing the decisions made in the cattle business are irrelevant to eternity, have you made the decision to follow Christ Jesus? Is so, do your actions and thoughts reflect this decision?