

Chapter 40. Beef Cow Herd Calendar

This Beef Cow Herd Calendar was developed as a production practice and management guide for Oklahoma cattle producers. Information in this calendar generally applies to beef cow/calf operations calving primarily during the months of

February through April (spring calving) and September through November (fall calving). Local adjustments and adaptations in some areas may be necessary due to differences in types of grass and cattle, amount of rainfall, length of growing season or other factors. Assistance in making these adjustments for local situations is immediately available to cattle producers by calling or visiting the county or area Extension office.

JANUARY

Fall Calving

1. If a high percentage of cows return to heat after 40 days of breeding, have bulls rechecked for fertility and cows and bulls examined for reproductive diseases by a veterinarian. Change bulls if necessary, and re-evaluate the nutrition program.
2. Continue supplemental feeding of bulls, cows, and calves. If small grain pasture is available, adjust supplemental feeding to requirements of cows.
3. If a creep-feeding program is used, limit-feed a high protein (30 to 40%) supplement, such as recommended in the Oklahoma Silver program. See your local Extension agricultural educator for further details.
4. Evaluate risk management alternatives for calves, including futures/options or forward contracting.
5. Remove bulls after a 60- to 90-day breeding season.

General Recommendations:

1. Water is as important in the winter as it is in the summer. Keep tanks or other water supplies open by breaking ice at least daily or by using a heater or freeze-proof stock tanks.
2. Provide free choice mineral mix year-round (a commercial mix or one part salt and one part dicalcium phosphate).
3. When grass tetany is a problem on fescue or small grain pastures, supplement with one and a half to two ounces of magnesium oxide per cow daily in mineral mix.
4. Use small grain pasture efficiently. Limit-graze cows to meet protein needs or to stretch limited dry pasture or hay.
5. Test the soil to determine phosphorus (P), potassium (K), and lime needs for spring-seeded legumes, such as lespedeza, sweet clover, red clover, and white clover.
6. Use prescribed fire to improve forage quality, reduce ticks, and control weeds and brush.

Spring Calving

1. Continue supplemental feeding of pregnant females so that they will be in good condition at calving.
2. Check first calf heifers that are due to calve several times daily for possible calving difficulties.
3. Feed in evening to encourage daytime calving.
4. Weigh yearling heifers, adjust weights, and calculate ratios. Base replacement selection on both weaning and yearling information plus disposition and temperament, sound feet and legs, and dam's udder structure.
5. Purebred breeders should send performance data to the national breed association office.
6. Review details listed under March for herd sire selection.
7. Check body condition score on heifers and cows.

7. Close out farm financial records for the previous year in record book or accounting software.
 8. Plan to get all tax records summarized and to your tax advisor by February 1.
 9. Using an itemized list of income and expenses, compare results to previous years, looking for financial weaknesses and strengths.
 10. Develop projected budgets, cash flow, and income statements.
 11. Plan regular staff meetings with family members and employees to discuss work plans and set priorities for the next day/week/month. Consider brainstorming about alternative ways to deal with problems.
 12. Federal and Oklahoma Estimated Tax Payments are due January 15. To avoid estimated payments, farmers must file by March 1 for both Federal and Oklahoma.
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FEBRUARY

Fall Calving

1. Continue supplemental feeding program.
2. Remove bulls after a 60- to 90-day breeding season.
3. If needed, continue limit-fed creep to calves.

Spring Calving

1. Continue supplemental feeding and provide higher quality forage or increase supplement for early-calving cows, heifers, and thin cows.
2. Thirty days before breeding, vaccinate replacement heifers with 7-way Clostridial bacterin; IBR, BVD, PI₃, and BRSV modified live vaccine; and 5-way Leptospira-Campylobacter bacterin. Consult your veterinarian on vaccine types and other vaccinations recommended in the area.
3. Deworm if needed.
4. Evaluate growth of yearling replacements. Will they be big enough to breed in April or May?
5. Check the cows regularly for possible calving difficulties.
6. Check baby calves for scours or pneumonia.
7. Complete selection and culling of yearling heifers as outlined in January.
8. Prepare for herd sire selection and procurement as outlined in March and April.

General Recommendations:

1. On small grain pasture, continue to limit-graze cows for protein needs and creep-graze calves.
 2. Begin anaplasmosis control program. At the time of this printing, anaplasmosis vaccine is not in production with no definite time of restarting production. The following recommendations are made with the assumption that a vaccine will be available soon. Consider vaccinating before parasite carriers become active and while cows are open. If cows are not vaccinated and there is a potential problem, begin feeding chlortetracycline in mineral mix in late February and continue throughout the entire growing season. Vaccinate bulls for anaplasmosis, regardless of antibiotic use. If the herd is purebred and the cattle are shipped in interstate commerce, consult with your veterinarian on a control program because the vaccine will cause cows to react to the test.
 3. Fertilize fescue and small grain pastures depending on moisture, soil test, and forage production needs.
 4. Oats can be drilled in bermudagrass sod in February or March.
 5. Sprig bermudagrass during late February and March in a clean firm seedbed.
 6. Use prescribed fire to improve forage quality, reduce ticks, and control weeds and brush.
 7. Close out and summarize livestock and/or crop records for previous year noting problems that must be addressed when making cropping, feeding, and breeding decisions this year. Compare prior year records to previous years looking for production strengths and weakness.
 8. Prepare your crop and livestock record-keeping system for a new year.
 9. Review past year's livestock, hay and crop records for labor problems, bottlenecks, and down times. Include all employees in spotting and planning to correct labor bottlenecks. Draw up a labor flow chart listing estimated times and identify employees who will be responsible for major tasks.
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MARCH

Fall Calving

1. Continue to creep-graze calves and limit-graze cows on wheat and other small grain pasture.
2. Continue supplemental feeding of cattle wintered on low quality forage. If grass is in short supply, feed hay or other supplemental energy.
3. Vaccinate all heifer calves between four and ten months of age for brucellosis. Calves may also be vaccinated with 7-way Clostridial bacterin, 5-way Leptospira bacterin, and an Intranasal IBR-PI₃ vaccine or IBR, BVD, PI₃ and BRSV vaccine that may be used around pregnant cows.

Spring Calving

1. Continue supplemental feeding. Increase protein and energy intake to offset increased nutrient requirement for lactation.
2. Semen evaluate bulls, trim feet if needed, and vaccinate with Leptospira/Campylobacter bacterin.
3. Address internal and external parasite problems.
4. Purchase new bulls. Use EPDs along with other performance and pedigree information to make selection decisions. Check health history, including immunizations and diseases from farm of origin.
5. After calving and before breeding (30 days is preferable), vaccinate cows with 5-way Leptospira/Campylobacter bacterin, IBR, BVD, PI₃, and BRSV vaccine. Vaccines used should be recommended by the local veterinarian.
6. Supplement cows to maintain body condition at calving to enhance rebreeding performance.
7. Monitor development of replacement heifers. Make certain they are gaining enough to reach 65% of their expected mature weight by the beginning of the breeding season (715 lb if mature weight is 1,100).

General Recommendations:

1. Vaccinate bulls for anaplasmosis, if not previously done this year.
 2. Begin grazing bermudagrass pastures overseeded in fall with small grains. Use for lactating cows, stocker calves, or as a creep for nursing calves.
 3. Sample soil from established bermudagrass, Old World bluestem, and lovegrass pastures to determine fertilizer needs.
 4. Remove old growth from weeping lovegrass and old world bluestem by grazing, clipping, or burning.
 5. Plant spring-seeded legumes, such as lespedeza, sweet clover, red clover, and white clover. Inoculate legume seeds before planting.
 6. Use prescribed fire to improve forage quality, reduce ticks, and control weeds and brush.
 7. Decide how much to contribute to an IRA for the coming year and set goals.
 8. Develop marketing strategies for the coming marketing year.
 9. Make sure federal taxes are mailed by March 1, unless you pay estimated taxes, then the deadline is April 15.
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APRIL

Fall Calving

1. Although some spring growth may appear, continue to supplement cows grazing lovegrass, bermudagrass, and native grass pastures.
2. Follow vaccine program as outlined in March, if not done at that time.

Spring Calving

1. Check weight and body condition score on replacement heifers and adjust supplemental feeding program as necessary. Begin breeding replacement heifers 20 to 30 days before the rest of the cow herd.
2. Although some spring growth may appear, continue to supplement cows grazing lovegrass, bermudagrass, and native grass pastures.
3. If not previously done this year, after calving and at least 30 days before breeding, vaccinate cows with 5-way Leptospira/Campylobacter bacterin, IBR, BVD, PI₃, and BRSV vaccine. This schedule should be approved by your veterinarian.
4. If not previously done in February and March, complete sire selection and culling of replacement heifers. Base decisions on performance records as outlined in January, February, and March sections.

General Recommendations:

1. Vaccinate bulls for anaplasmosis, if not previously done this year, and continue other control measures for the herd.
 2. Plan fly and tick control program. Check spraying equipment, dustbags, and oilers, and purchase needed chemicals or tags for fly and tick control. Use insecticide impregnated ear tags if ear ticks are a problem and there is no resistance in your area.
 3. To establish new stands of lovegrass, seed in April and May.
 4. Spray or burn weeds in bermudagrass and native grass pastures in late April or May.
 5. Use prescribed fire to eradicate cedars and improve forage quality and control weed and brush. Controlled burning has been shown to increase weaning performance of fall-born calves.
 6. As temperature increases, remove cattle from endophyte-infected fescue pasture, usually by early May. For fescue or other cool season forages, manage pastures to keep forage from maturing and incorporate legumes to aid in preventing fescue summer slump.
 7. Update marketing plans by collecting information on prices and world market situations. Check with the local FSA office for changes in government programs and signup deadlines. Review USDA and other crop and price forecasts. The USDA Agency Reports Calendar shows the dates for releases with links to the appropriate agency web sites: <http://www.usda.gov/news/releases/rptcal/calindex.htm>.
 8. Update estimates of harvest time and yields and develop new plans for possible delays.
 9. Federal and Oklahoma Estimated Tax Payments are due April 15.
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MAY

Fall Calving

1. Develop marketing or retained ownership plan for calves.
2. Look for unsound cows that should be culled due to feet and leg, eye, or udder problems.
3. Weigh calves, adjust weaning weights, and calculate ratios. Identify and cull bulls that have sired groups of calves that are significantly below the herd average in weaning weight.
4. Purebred breeders should send records to the national breed association for processing.
5. Evaluate and plan calf-preconditioning program.

Spring Calving

1. Castrate, dehorn, implant (except replacement heifers), and vaccinate new calves for 7-way Clostridial bacterin, Intranasal IBR, PI₃ vaccine (consult your local veterinarian).
2. Vaccinate heifer calves for brucellosis between 4 and 10 months of age.
3. If not previously done this year, after calving and 30 days before breeding, vaccinate cows with Leptospira/Campylobacter bacterin, IBR, PI₃, BRSV and BVD vaccine depending on the veterinarian's recommendations. Also vaccinate all bulls with the above vaccines.
4. Vaccinate bulls with the above vaccines on a yearly basis.
5. Deworm cows and bulls from mid-May to mid-June, if needed. Calves may also benefit from early to mid-summer deworming, depending on location in the state and environmental conditions.
6. Turn bulls out with cows. Assign yearlings 10 to 15 cows: 2- to 3-year-olds, 20 to 25 cows; and aged bulls, 25 to 40 cows.
7. Critically evaluate body condition in thin cows. If body condition score is less than 4, consider weaning calves early, especially those of first calf heifers. See Extension agricultural educator for assistance.
8. Evaluate risk management alternatives for calves, including futures/options or forward contracting.

General Recommendations:

1. Implement a fly tick control program for all cattle.
 2. If adequate new growth is available, warm-season grasses provide all nutrients for cow herd except salt and water.
 3. Fertilize bermudagrass and old world bluestem with 50 to 60 lb N/acre and with P and K, according to soil test. Set temporary fences to establish grazing rotation system.
 4. Rotation graze or harvest weeping lovegrass for hay at about 35-day intervals (rest four weeks, graze one week).
 5. Harrow bermudagrass pastures to scatter manure and reduce internal parasite problems.
 6. Plant sudan and sudan hybrids for summer grazing or hay. Fertilize according to soil test.
 7. Continue anaplasmosis control program.
 8. If a rotational grazing system is used, graze native grass using 40-day intervals (rest 40 days, graze 5 days).
 9. Schedule a meeting with all workers and family members to discuss work activities as you gear up for summer. Make sure all workers feel free to suggest ways to improve efficiency.
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JUNE

Fall Calving

1. Wean calves in June or July, when warm-season grasses begin to deteriorate in quality.
2. Pregnancy check cows and bred heifers. Consider culling problem or low performance cattle.
3. Vaccinate all weaned calves kept as stockers or replacement heifers with 7-way Clostridial bacterin, Leptospira bacterin, and IBR, BVD, PI₃, and BRSV vaccine (consult with a veterinarian on this vaccination program and other diseases that may be a problem). Deworm if necessary.
4. Implant calves to be kept as stockers, but do not implant replacement heifers.
5. Consider marketing alternatives for fall-born calves. These generally include market at weaning time, ship to feed yard directly after weaning, or graze high quality pasture for 60 to 90 days prior to marketing or shipping to feed yard.

Spring Calving

1. If a high percentage of cows return to heat after 40 days of breeding, have bulls rechecked for fertility and cows and bulls examined for reproductive diseases by your veterinarian. Change bulls, if necessary, and re-evaluate the previous year's nutrition program.
2. Follow vaccine program outlined for May, if not done at that time.
3. Implement high protein, limit-fed creep program (OK Silver) for calves, if so desired.
4. Deworm young cows and calves if not done in May.

General Recommendations:

1. Treat cattle for grubs between July 1 and October 1 (before larvae reach the back).
 2. Continue fly and tick control program.
 3. Cut native grass for hay before July 1. Do not mow or graze again until after frost.
 4. If additional summer grazing or hay is needed, fertilize weeping lovegrass with 30 to 60 lb N/acre.
 5. Rotation graze or harvest bermudagrass for hay at about 30-day intervals (rest four weeks, graze one week).
 6. Begin grazing sudan and sudan hybrids at 18 to 24 inches in height.
 7. Continue anaplasmosis control program.
 8. Begin Oklahoma Gold for stocker calves and fall born replacement heifers. Oklahoma Gold consists of 1 lb per day of 38 to 41% natural protein with a feed additive such as Bovatec®, Gainpro® or chlorotetracycline. See Extension educator for further details.
 9. Keep crop records up-to-date during harvest. Include yields, machine times and equipment used, weed problems, and differences in hybrids.
 10. Monitor your line-of-credit and compare it to previous years, watching for large changes. Find up-to-date information on county Loan Deficiency Program (LDP) and Posted County Price (PCP) at the FSA web site: <http://www.fsa.usda.gov/dafp/psd/ldp/default.htm>
 11. Federal and Oklahoma Estimated Tax Payments are due June 15.
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JULY

Fall Calving

1. Wean calves and vaccinate as recommended in June. Deworm calves if they will be retained for summer grazing.
2. If not completed, pregnancy check cows and bred heifers, make culling decisions, and vaccinate stockers and replacement heifers.
3. Place weaned calves on good quality pasture and watch closely for health problems.
4. If weaned calves are turned out to graze native grass pastures, protein content of forage may limit their performance. The equivalent of one pound per day of high protein supplement (38 to 40% protein) will improve weight gain by about 0.4 lb per day. Oklahoma Gold feed combines the high protein content with an ionophore, such as Bovatec or Rumensin.
5. Consider marketing alternatives for fall-born calves. These generally include market at weaning time, ship to feed yard directly after weaning, or graze high quality pasture for 60 to 90 days prior to marketing or shipping to feed yard.

Spring Calving

1. Remove bulls after 70- to 90-day breeding season.
2. Continue to creep graze calves on sudan pasture.
3. Watch the herd closely for health problems.
4. Continue creep for calves (OK Silver feed program).
5. Deworm intensively grazed cows, if needed.
6. Body condition score cows and, if thin, consider weaning calves early.
7. Complete marketing or retained ownership plan for calves.

General Recommendations:

1. Water is extremely important in hot weather. Make routine checks of the water supply.
 2. If additional summer grazing or hay is needed, fertilize bermudagrass with 40 to 60 lb N per acre.
 3. Harvest sudan and sudan hybrids for hay in the boot stage (normally 3 to 4 feet in height). Top dress with nitrogen to promote growth. Run a routine nitrate test on a field before harvesting hay.
 4. Treat for cattle grubs after heel fly activity ceases and before larvae reach the back, between July 1 and October 1.
 5. Continue fly and tick control program.
 6. Continue anaplasmosis control program.
 7. Remove intensive early stocking calves from native grass by July 10.
 8. Supplement stockers and replacement heifers with Oklahoma Gold feed.
 9. A mid-year financial record checkup is in order. Update records. Gauge financial progress by comparing the farm's actual expenses and income to budgeted amounts. Flag any items that are different from budgeted amounts and examine. Cross-reference significant changes in production with expenses. If you did not develop a budget, compare mid-year expenses and income to half the items reported on the previous year's Schedule F. Actual inflows or outflows that differ from projections may not signal a problem, but understanding why there are differences helps you understand changes in the farm business.
 10. Check your credit rating. Independence Day should remind you to free yourself from identify theft and credit mistakes.
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AUGUST	
Fall Calving	Spring Calving
<ol style="list-style-type: none"> 1. Continue the newly weaned stockers on the highest quality pasture available. 2. Observe all groups of cattle closely for health problems. 3. Identify purebred herds and test stations at which you want to look for herd sires. Check sale dates and review performance criteria. 	<ol style="list-style-type: none"> 1. Continue to creep graze calves on sudan or other high quality pasture, if available. Manage (rotationally graze or hay) sudan so that it does not become mature and of low quality. 2. Observe the herd closely for health problems such as pinkeye and foot rot. 3. Continue creep-feeding program for calves (OK Silver). 4. Evaluate body condition of young cows. Wean calves if body condition score is 4 or lower. 5. Develop marketing or retained plan for calves. 6. Evaluate and plan calf preconditioning program.
General Recommendations:	
<ol style="list-style-type: none"> 1. Continue fly, tick, and anaplasmosis control programs. 2. Plan winter pasture program. Prepare seedbeds for small grain pastures and fertilize according to soil test. 3. Treat cattle for grubs after heel fly activity ceases and (between July 1 and October 1) before larvae reach the back. 4. Identify pasture weed problems to aid in planning control methods needed next spring. Adjust stocking rate and grazing system to control undesirable plants and forage accumulation for prescribed fire. 5. Evaluate cool-season pastures, commercial supplements, or bulk feed commodities as alternatives for supplemental feed in winter. 	<ol style="list-style-type: none"> 6. Continue OK Gold supplementation for stocker and replacement heifers grazing moderate to low quality pasture. 7. Follow-up with your lender to review and update line-of-credit needs. Pay close attention to cash flow needs. Low prices and high input costs will lower cash reserves. Create cash flow reports that assist in managing cash available for debt service, family living, and paying cash expenses. Compare this year's cash flow to the budgeted amount and highlight deviations. Make sure you have a series of possible plans to address any projected cash short falls.

SEPTEMBER

Fall Calving

1. Separate cow herd into management groups (i.e., first calf heifers, mature cows, open heifers) for the calving season and the winter feeding period.
2. Monitor the herd closely for health problems.
3. Monitor first calf heifers closely for calving difficulties. Assist heifers after one hour of labor, and cows after 30 minutes.
4. Thirty days before breeding, vaccinate replacement heifers with 7-way Clostridial, Leptosria/Campylobacter vaccine, IBR, BVD, PI₃, and BRSV vaccines and other diseases the veterinarian prescribes.
5. Treat for internal and external parasites, as needed.
6. Weigh yearling heifers. Adjust weights and calculate ratios. Base selection on both weaning and yearling information. Purebred breeders should send performance data to the national breed association office.
7. Prepare for herd sire selection and procurement as outlined in August.

Spring Calving

1. Continue to creep graze calves on sudan or other high quality pasture.
2. Prepare for weaning. Purchase needed veterinary supplies. Give calves preweaning vaccinations. Prepare equipment and facilities for weaning. Re-evaluate marketing and retained ownership alternatives.
3. Identify and record unsound cows that should not be kept for another year.
4. Weigh calves, adjust weaning weights, and calculate ratios. Identify and cull bulls that have sired groups of calves that are significantly below the herd average in weaning weight or feedlot and carcass performance. Purebred breeders should send records to the national breed association for processing.
5. Continue creep-feeding program for calves (OK Silver).
6. Wean calves from thin young cows. If grazing native grass pasture, supplement 1 lb of high protein feed (38 to 41%) to thin cows in order to allow increase in body condition before winter.

General Recommendations:

1. Treat for cattle grubs, if not previously done.
 2. Obtain laboratory analysis on hay to be fed during the winter. Borrow the special core sample from the Extension office to obtain representative samples. Request protein, total digestible nutrients (TDN), Ca, and P analysis, and nitrate levels on sudan and sudan hybrids.
 3. Plant clean-tilled small grain pastures in early September if they are intended for winter grazing.
 4. Establish hairy vetch, clovers (white, crimson, subterranean arrowleaf, and red), alfalfa, and fescue during September and October. Consider planting fungus-free fescue rather than endophyte infected fescue.
 5. Remove fescue and bermudagrass forage growth by haying, mowing, or grazing. Fertilize fescue and bermudagrass pastures before Labor Day with 50 lb N per acre plus P and K, according to soil tests.
 6. Do not graze weeping lovegrass between September 1 and December 1.
 7. With stockers, rotation graze fescue throughout the winter. With cows, stockpile fescue for grazing after December 1.
 8. The end of September is the cutoff dates for signing up for wheat crop insurance. Detailed listings of all policy closing dates are listed at <http://www.rma.usda.gov/data/sales-closing-dates/>. Details on crop insurance are best discussed with a local agent: <http://www3.rma.usda.gov/apps/agents/>.
 9. Reward employees, including family members, for jobs well done and suggestions for saving costs. Make sure that contributions to the operation's welfare are recognized. Praise and recognition can be a major motivating factor for many employees.
 10. Prepare crop record keeping system for a new year.
 11. Review year-to-date livestock records and compare them to last year's; look for problems and successes.
 12. Federal and Oklahoma Estimated Tax Payments are due September 15.
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OCTOBER**Fall Calving**

1. Conduct fertility check and provide a breeding soundness exam for all herd sires.
2. Purchase new bulls using EPD as major selection criteria. Check history on health, including immunizations and diseases on the farm of origin.
3. Monitor cows for possible calving problems.
4. Start feeding supplement during winter to lactating mature cows using the following guidelines. Amount depends on the quality and amount of forage available and the condition, age, weight, and milk production of the cows.

	lb supplement/day	
	40% CP	20% CP
Low quality rorage	3-4	5-7
Low quality rorage + 10 lb good nonlegume hay	2-3	4-5
25 lb good nonlegume hay	None	None
Low quality rorage + 10 lb alfalfa or other legume hay	None	None

Young, lactating cows have 20 to 25% greater supplemental needs than indicated above. If vitamin A deficiency is likely (dry year, lactation), provide it in a supplement or by injection. Green pasture during the fall and winter can replace much of the purchased protein supplement.

General Recommendations:

1. October 15 is the last date for treating cattle with a grubicide.
2. Beginning in late October or November, provide supplemental feed for bulls on dry grass according to age and condition. Feed mature bulls 3 to 4 lb of a 40% crude protein supplement per day. Feed young bulls 8 to 10 lb of a high-energy, 20% protein supplement.
3. Overseed bermudagrass with small grains.
4. Evaluate cows' body condition score at weaning. Develop winter nutrition program to have cows in body condition score (BCS) of 5 or 6 at calving to enhance rebreeding performance.
5. If ample forage is available (six inches or more), limit-graze small grain pastures to supplement cows on low-quality roughage. Graze small grain pastures 1 to 2 days per week with dry cows, and 3 to 4 days per week with lactating cows (for example, graze every other day and skip Sunday).

Spring Calving

1. Wean calves. If green winter pasture is available for cows, delay weaning summer-born calves a few months.
2. Pregnancy check cows and bred heifers. Consider culling females that are open, old, poor producers, or have feet, leg, eye, or udder problems.
3. Vaccinate newly weaned calves kept as stockers or replacements with *Leptospira bacterin* and IBR, PI₃, BRSV, and BVD vaccine. Consult a veterinarian about this vaccination program and other diseases that are a local problem.
4. Complete selection and culling outlined in September.
5. In late October or November, start feeding supplement to mature cows using these guidelines.

	lb supplement/day	
	40% CP	20% CP
Low quality rorage	1.5-2	3-4
Low quality rorage + 10 lb good nonlegume hay	None	None

Heifers require more supplemental feed than indicated above.

6. Heifer calves should gain a minimum of 1 lb per day during winter, and pregnant yearlings a minimum of ½ lb per day. Steer calves carried over to yearlings should gain ½ to 1 lb per day. All these groups should be managed separately.

6. Using three quarters of cash flow and financial records, estimate total farm expenses, income, and capital purchases and sales. Meet with a tax advisor to plan year-end tax management strategies. Estimate crop insurance payments and any government payments that will appear on this year's taxes. Review changes to state and federal tax laws with a tax advisor to make sure no deductions and/or credits are missed.
7. Keep livestock records up-to-date during weaning and fall sales. At a minimum, include weight, grade, sale prices, and identification numbers of all calves sold and/or purchased.
8. Contact the local FSA office for details and signup procedures for Direct and Counter-cyclical Program (DCP). Local offices can be found at the following http://oip.usda.gov/scripts/ndisapi.dll/oip_agency/pgSelectByState.

NOVEMBER	
Fall Calving	Spring Calving
<ol style="list-style-type: none"> 1. Continue supplementation program begun in October. Lactating cows need to be in good condition for breeding. 2. Begin breeding heifers 20 to 30 days before the rest of the cow herd (late November or December). 3. Treat cattle for lice if needed. 4. If not previously done, complete herd sire selection and the culling of replacement heifers. Base decisions on performance records as outlined in the August, September, and October sections. 5. Vaccinate cows 30 days before breeding season with Leptospira/ Campylobacter bacterins, IBR, BVD, PI₃, BRSV vaccine depending on the local veterinarian's recommendations. 6. Assign yearling bulls 15 to 20 cows, 2- and 3-year-olds 20 to 25 cows, and aged bulls 25 to 40 cows. 	<ol style="list-style-type: none"> 1. Continue feeding program begun in late October or begin according to guidelines listed in October, if not previously started. 2. Check the weaned steer and heifer calves regularly for health problems and feed adequately to produce desired gains. Two to four pounds of protein supplement per head per day are needed to produce a ½- to 1-lb gain per day, depending on the quality of forage available and weather conditions. 3. Treat cattle for lice if needed. 4. If culling is not completed in September and October, it should be completed this month.
General Recommendations:	
<ol style="list-style-type: none"> 1. Discontinue feeding tetracycline for anaplasmosis control after the end of the vector season (30 to 50 days after a hard freeze). 2. Check with your Extension office for information on educational meetings about livestock and forage production practices. 3. Graze native hay meadows after frost. 4. Deworm after killing frost, especially replacement heifers and young cows. Treat for lice as necessary. 	<ol style="list-style-type: none"> 5. Use prescribed fire every other year in dry leaf litter to control hardwood sprouts (less than four inches). 6. Before the end of the year (if a calendar tax year filer), follow up on tax management strategies recommended by tax advisor. Additional information can be found in IRS publication 225 Farmer's Tax Guide at http://www.irs.gov/pub/irs-pdf/p225.pdf. 7. Treat cows and calves for internal parasites and lice, as necessary.

DECEMBER	
Fall Calving	Spring Calving
<ol style="list-style-type: none"> 1. Continue supplementation program. 2. Castrate, dehorn, implant, and vaccinate new calves with 7-way Clostridial bacterin and Intranasal IBR, PI₃ vaccine. Do not implant replacement heifers. 3. Treat cows for internal parasites and lice, if needed. 4. For wheat or other small grain pasture: <ol style="list-style-type: none"> a) Limit-graze cows for protein needs. b) Provide a special area for calves to creep graze. 5. Watch the herd continuously for health problems. Pay particular attention to cattle grazing fescue for signs of fescue foot. 6. Provide OSU Silver creep for calves. 	<ol style="list-style-type: none"> 1. Continue supplementation program that was begun in October and November. 2. Limit-graze dry cows on fescue 3 to 4 days per week. 3. Watch the herd continuously for health problems. Pay particular attention to those grazing fescue for signs of fescue foot. 4. Continue to monitor herd for lice infestation. Implement control program as needed. 5. Identify the purebred herds and test stations at which you want to look for herd sires. Check sale dates and review performance criteria to use.
General Recommendations:	
<ol style="list-style-type: none"> 1. Cattle afflicted with fescue foot should be removed from fescue pastures and fed a different roughage until recovered. If damage is severe, salvage immediately through slaughter because these severely affected animals do not gain weight normally. 2. Begin grazing dormant weeping lovegrass pastures, feeding supplement accordingly. 3. Check your financial management plan and make appropriate adjustments before the end of the year. 4. To fully take advantage of year-end tax management strategies, make decisions before December 31. Tax management tools are used to level year-to-year swings in reported income and subsequent taxes paid, lowering total taxes paid. All decisions should be made to improve the long-term survivability and profitability of the businesses. 	<ol style="list-style-type: none"> 5. Begin closing out farm books by collecting information for the farm net worth statement. Record number and approximate value of all the farm assets (cattle, tractors, machinery, buildings, inventories of grains and feedstuffs, chemicals, etc.). Review end-of-year bank statements and contact lender(s) for current liability listings. 6. If using cash accounting methods for tax purposes (computerized business records or hand kept), make sure records match the actual deposit and check dates for all claimed income and expenses. 7. Conduct an end-of-the-year inventory of all the farm assets and liabilities to provide data for the farm's net worth statement.

REFERENCES

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