NH 4-H Livestock Show & Auction Participant Information

Date: Monday, September 3, 2018
Place: Hopkinton State Fair
        392 Kearsarge Ave
        Contoocook, NH 03229

Time: Livestock Show begins at 11:00 AM
       Livestock Auction begins at 1:00 PM

Arrival: All auction animals must be on the grounds by 8:00 AM.
         All auction animals must be vet checked!
         • 4-Day exhibitors: vet checks will occur on Thursday, August 30, 2018
            between 9:00 AM and 8:30 PM.
         • 1-Day exhibitors: vet checks will occur on Monday, September 3, 2018
            between 7:00 AM and 8:00 AM.

FOR MORE INFORMATION ABOUT THE NH 4-H LIVESTOCK AUCTION VISIT US ON THE WEB AT:
http://extension.unh.edu/tags/new-hampshire-4-h-livestock-auction/

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Updated 4/5/18
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For Livestock Auction questions please contact Michelle Bersaw-Robblee at michelle.bersaw@unh.edu or by phone at 603-796-2151.

**ATTENTION ANIMAL PROJECT MEMBERS!**
Use this workbook as your guide to a successful project.

Take time to thoroughly read this project workbook. It is one of the best ways to be more successful in raising your project animal and selling it in the auction. Read this workbook at least once at the beginning of your project, and refer back to it often. Read it again several days prior to the auction.

*Remember to keep your market animals records up to date!*
Rules for 4-H Youth Participating in the NH State 4-H Livestock Sale & Auction

1. You can tag up to three animals per species. You may show and sell one animal per species at the auction. There is a non-refundable $25 entry fee per species to enter up to three animals of same species (example: 3 lambs for $25 and 3 goats for $25). Payment is due at the time of tagging and weigh in.

2. To participate members must be 8 years old by January 1, 2018.

3. All livestock must be on the member’s intent to show form and must be owned by the member, not in a farm name.

4. All animals must be tagged at one of the official tagging events listed on the website. Tags must not be intentionally removed for the duration of the program, including the day of the auction. Tags that fall out must be immediately reported to the species superintendent and the animal will be retagged, with documentation of the new tag by photo.

5. All youth must participate in a Workshop; there will be no exceptions to this mandatory requirement. In 2018, workshops will be held at all tagging dates except May 12th & 13th (at the NH Sheep & Wool Festival – tagging date only).

2018 TAGGING/WORKSHOP DATES:

a. NH 4-H Livestock Judging Clinic - April 8th in Webster, NH
b. 4-H Beef Field Day – April 28th at Cheshire Fairgrounds, Swanzey, NH
c. New Boston Fairgrounds - TBD

6. All participants must get at least one bidder to come (or bid by proxy) to the auction.

7. All participants must get at least one t-shirt sponsor.

8. All livestock must have a rabies vaccination at least 30 days prior to the auction (by August 4, 2018) and not greater than 365 days prior to the auction.

9. All participants must keep an ongoing record on their project – books are supplied.

10. All participants must check in via email, in person or phone with a species superintendent or designated leader/advisor at least once each month during June, July and August. Check-in includes:
    a. The member presenting the record book to the superintendent or leader
    b. Leader/superintendent will view the animal or pictures of the animal.
    c. Review of progress since last check in, nutrition, etc.

11. All livestock of a given species receiving a blue ribbon in the show will be sold first, followed by red ribbon animals of that species.

12. All animals must meet the following requirements to be sold in the auction:
    a. All animals must be clean, fitted and groomed. Trained to lead, walk, set up, and be manageable for fair show ring.
    b. Animals must be in good body condition (see information included in your workbook and on the livestock show and auction website regarding body condition)
    c. Castration is required for all male livestock.
    d. Lambs must be slick shorn 7 days or less prior to the show and auction. Wool is allowed from hocks or knees down and poll forward.
    e. Swine must have hair ¾ inch or longer and ears and tail hair must be neat and clipped, with a switch at the end of the tail.
    f. Goats must have hair length of 1 inch or less.

13. 4-H members participating at the show and auction must remain on the grounds after the auction until excused. Members will help load animals and clean up.
Record Keeping

By keeping records, you will be able to see how much progress you make this year and over the course of your 4-H career as you set goals and work to accomplish them.

Good records will:

- Help you learn about animals, their rate of growth, the feed they require, the cost of the feed they require and their habits.
- Increase understanding of your project’s financial outcome.
- Assist you in gathering information to market your animal.
- Improve your management practices.
- Keep track of your project activities and learning experiences.
- Allow you to better plan for future livestock projects.

If you have questions or need help on this record book, please contact your leader, parent/guardian, or Michelle Bersaw-Robblee by phone at 603-796-2151 or by email at michelle.bersaw@unh.edu.

Recommended Breeds

Although, all livestock can be harvested for their meat, there are certain breeds that are better suited for this purpose. Suggested breeds for participating in the Livestock Show & Auction are listed below.

**Beef:** The most common meat breeds are Angus, Belted Galloway, Hereford, Simmental, and crosses of the above.

There are other breeds that may be used, but these are the most commonly chosen for meat production due to their growth rates, yields, and meat quality. It is not necessary to purchase a purebred animal. There are several crossbreeds that are very good at meat production. The best way to decide which will work for you is to observe animals and talk to other producers to find out what will work for your situation. Check with the superintendent for the species you intend to raise or your county UNH Cooperative Extension office for further guidance.
General Guidelines for Calf Care

To care for your calf, you will need:
1. Adequate shelter and shade - (150 to 175 square feet per calf) plus adequate exercise area that are dog and coyote proof. If an exercise area is unavailable, you will need to walk your calf regularly for exercise.
2. Clean, fresh water daily - shade the water in summer so it will not get too warm (water should be kept between 40-80 degrees F).
3. Trough (dish) or racks for grain and hay - at least 2-4’ of linear space per calf.
4. Have salt and minerals available to your calf at all times in a separate feeder from the grain and hay feeder.
5. De-worm calf(s) once or twice during the project. De-wormers can be bought at your local grain store. Ask your veterinarian what she/he recommends that you use. Read the label! Do not worm your calf(s) too close to the auction date so no drug residues will be in the meat. This year’s show is September 3, 2018. (Example: If your de-wormers withdrawal time is 10 days you must not give it after August 1st.)
6. Have your calf(s) hooves trimmed just after the start of the project so your calf(s) will be comfortable and grow quickly. You must have your calf clipped within two days of the sale so the buyers can see exactly what they are bidding on.
7. **ALL** 4-H market calves must have an ear tag or tattoo in their ear at tagging.
8. **ALL** 4-H market calves must have a rabies vaccination 30 days prior to attending any 4-H Fair or event (health papers if out of state).
9. **ALL** 4-H market calves must be listed on your signed 4-H Animal Intent-to-Show Form.
10. **ALL** 4-H members must fill out a Livestock Show & Auction Entry Form to pen their calf on Show & Auction day. If planning to exhibit at the Hopkinton State Fair you must also fill out a Hopkinton Fair Entry Form found in the HSF Exhibitor Handbook Online. [https://www.hsfair.org/handbook/](https://www.hsfair.org/handbook/)

Feeding Your Calf

Every 4-H'er needs to realize that their calf will be judged on show day as they appear on that day. Selection, feeding, and management are all important links in the chain of raising a winning market beef calf. Most 4-H'ers with a keen interest in showing and a desire to win will be working all season to prepare for perhaps just one show.

Calves should be fed a 14-16 percent protein after weaning. If you purchase your calf, it best to buy the same brand and type of grain your calf was used to eating. If you must change feeds, do so gradually. **Feed only the amount of grain a calf will clean up in 15-20 minutes.** Feed only the amount of good quality hay that your calf cleans up by the next time you feed it, usually every 12 hours. All market calves should receive vaccinations as recommended by a veterinarian. Vaccinations can include but are not limited to IBR, PI3-BVD, and CDT, including all required booster vaccinations.

Keep the following points in mind:
- Set up a regular feeding schedule. Calves eat better if fed when it is cool (morning or evening).
- Observe your calf closely while they are eating. Make sure they look healthy.
- Keep your feeders and water buckets clean. Make sure the calf’s water is fresh.
- Have a salt/mineral block available at all times.
- **De-Worm your calf regularly through the summer but be sure to read the label on the wormer for the withdrawal time – the time period before the show when you must stop using the medication for it to clear out of the calf’s body before processing.**
Preparing Your Calf for Show

Starting months before the show, you need to begin training your calf for the show. You should catch your calf daily to get it used to being handled. You need to practice making your calf stand still with all four legs squarely under the corners of its body and its head held high. You also need to practice making your calf walk slowly and under your control. You need to get the calf used to wearing a halter and being controlled by you using the halter. As your calf gets used to being handled and leading well on a halter begin to introduce a show stick to assist in setting up the legs.

You will want to wash and/or rinse your calf weekly to get it clean and to get it used to being washed. Tie your calf up with its halter and wash it with a hose, a scrub brush, and Orvus animal shampoo or Ivory Liquid dish soap. Be sure to pay attention to skin condition to ensure that you are not drying out the calf’s skin from too much washing. NEVER leave your calf unattended when it is tied up. It could flip itself and strangle to death. You should brush your calf daily to help train the hair. You will also want to trim its hooves so the calf will stand squarely and walk properly.

The above guidelines and more will be covered at all of the educational clinics being held. As an auction participant you are required to attend at least one of these clinics.

In the week before the show, you will choose the best tagged calf to sell.

Early on the day of the show, you will want to wash your calf quickly and thoroughly with cold water so the calf will handle firmly in the show ring. You will also want to clean the calf’s ears, nostrils, armpits, and hooves just before the show. However, it is essential that you get your calf completely dry prior to weigh-in because you NEVER show or weigh a wet calf.

What the Judge is Looking for

A good feeder calf is straight-lined, well balanced, and heavily muscled. The calf should be wide over the back, rack and loin with a large, plump, firm leg. The calf should be moderately deep-bodied and moderately legged, but not extremely so either way.

The calf should be meaty and heavily muscled, not over fat or lightly muscled. Indications of muscling are thickness and firmness through the leg and over the top. Since the flank and brisket are the most valuable cuts of calf meat, the ideal feeder calf is longer from the base of the neck to the first rib from the last rib to its rump.

When your calf is properly finished (ready to be sold or processed) it will have 0.35 to 0.45-inch fat covering over the center of the loin eye at the 12th rib in the carcass. To determine the amount of finish on a live calf you must feel the calf's ribs. If the ribs feel sharp and prominent, calf does not have enough finish. If the calf is over finished, it will be difficult to feel the ribs at all. Also a soft handling calf is usually over-finished. (Passing hand over fingers held close together is about the correct comparison of a properly finished calf.)
Body Condition Scoring Guide for Cattle

Condition score 1
Backbone prominent
Hips and shoulder bones prominent
Ribs clearly visible
Tail-head area recessed
Skeletal body outline

Condition score 2
Backbone visible
Hips and shoulder bones visible
Ribs visible faintly
Tail-head area slightly recessed
Body outline bony

Condition score 3
Hip bones visible faintly
Ribs generally not visible
Tail-head area not recessed
Body outline almost smooth

Condition score 4
Hip bones not visible
Ribs well covered
Tail-head area slightly lumpy
Body outline rounded

Condition score 5
Hip bones showing fat deposit
Ribs very well covered
Tail-head area very lumpy
Body outline bulging due to fat
Preparing To Sell Your Beef Calf

As soon as you tag your calf you need to begin thinking about soliciting buyers for your calf. You can ask business people you know to come to the auction and bid on your calf such as your grain store owner, veterinarian, favorite pizza parlor, boss at your after-school job, teachers, local gas station owner, local grocery store owner or butcher --- anyone who knows you and might support your project in return for some free advertising. Other people to approach are those who really like to eat beef, especially from a high quality, locally grown calf. Explain to them that by bidding on your calf, they are supporting you and 4-H as a positive influence in young people's lives.

Tell them …
- How you have cared for your calf all summer.
- That the selling price is your reward.
- What you plan to do with your profits, if any, such as save it for college, a car, a special trip or to buy another calf.
- That buying your calf will be good advertising for them and their business because their name will appear on the 4-H website, Facebook and other places.
- That if they buy your ...

**Market Ready Calf** they will own it and can have it processed exactly the way they would like. This will provide them with approximately 55% of the body weight of delicious beef to freeze and enjoy all winter or to donate to a worthy cause such as a local soup kitchen or senior citizen luncheon.

**Feeder Calf** they can take it home to raise for the next 6-8 months until it reaches market weight. They can then have it processed exactly the way they would like. This will provide them with approximately 55% of the body weight of delicious beef to freeze and enjoy all winter or to donate to a worthy cause such as a local soup kitchen or senior citizen luncheon.
- As an extra incentive to your potential buyer explain that all the buyers receive a rosette for buying a calf. They can display these in their business to attract more customers.
- If they do not want to actually buy your calf, just bidding against another buyer helps you to get a higher price for your calf.

All potential buyers will receive a pass for Monday, September 3, 2018 entrance to the Fair for the purpose of attending the auction if their name is given to Michelle Bersaw-Robblee at 603-796-2151 or by email at michelle.bersaw@unh.edu by August 1, 2018.

*Don’t forget you also need T-shirt sponsors. The form is in the back of the workbook.*
At the Auction

You have worked hard getting your calf looking its best for the auction, so be sure to get yourself ready too. A neat, clean and orderly appearance will allow you to make the best overall presentation to bidders and the public. In addition to wearing proper show ring attire (no blue jeans), be sure to wear your best smile and auction t-shirt provided! Taking your calf onto the auction stand is a moment that you have prepared for and looked forward to, so do your best to relax and enjoy the experience.

You will be asked to write a narration to be read when your calf is auctioned. Briefly tell us what you learned and why your calf should be bought at this auction. There is an auction narration form in the back of this workbook.

The judge's placing of the calf’s will determine the sale order, with the Grand Champion calf selling first, followed by the Reserve Champion, the Highly Commended calf, the Commended calf, then the 5th place calf, 6th place calf, etc. to the last blue-ribbon calf. Red ribbon calves will be sold but after all blue animals have go across the block.

The 4-H Livestock Committee provides rosettes for the buyers of all the blue ribbon calves that go through the auction as a way of encouraging meat shops, restaurants, and specialty markets to bid higher on those calves in order to receive the rosette with the calf. These business owners can then display the rosette to let their customers know that they have purchased only the best calves.

This is an auction and anything can happen. At an auction, the only way a price can go up is if at least two people want whatever is for sale and bid against each other for it.

So, even if your calf places down out of the top four, it could sell for the highest price per pound if two people really want your calf specifically. This is why it really benefits all 4-H exhibitors in this project to try to find their own buyers to come to bid especially for their calf.

Unfortunately, at an auction, it is also possible that no one wants your specific calf. Your calf might not draw a bid. The auction committee does its best to solicit buyers but they cannot guarantee that your calf will sell at all, or sell for a price you find reasonable or profitable. The 4-H Livestock Committee are not calf buyers who will buy everyone's calf if it does not sell. However, they do try to have beef buyers present. And so should you!
After The Auction

After the auction you still have responsibilities:

- You need to help buyers load their purchased animal.
- You need to write thank you notes to your buyer and to the people who organize the 4-H Livestock Auction. They do this at their own personal expense and appreciate seeing your thanks in writing. They might even display your note at their business. All thank you notes must be turned in prior to receiving your check.

Supporters of this program:

- The Hopkinton State Fair
- The Auctioneer who usually donates his/her time to auction off the animals
- The NH 4-H Livestock Committee

The leaders and 4-H supporters who believe in this project donate prizes and or money to support this program. They also donate their time to tag and weigh the market animals, call buyers, set up the auction stand, run the auction at the fair and mail out the results and the checks after the auction.

At no other auction would you receive 100% of your selling price. Usually at least a 10% commission would be taken out of your sale price to cover expenses. But you get 100%. Note – you may see a percentage going to help cover the cost of this program unless all youth participating recruit at least 1 potential buyer (bidder) and get 1 T-shirt sponsor.

You will receive a packet of auction results. In this packet will be the names and addresses of everyone who donated anything to make this program happen. It is your responsibility to write thank you notes to anyone who donated anything that you won.
Goals & Expectations
This program is designed to help you learn about – and from – raising a market animal. Selling your market animal is only one half of the project. The other half is raising it. You receive revenue (profit money) from selling your market animal, and you have expenses for raising it. Your project is complete only when both portions of your records are complete.

While all your revenue comes in one day from the sale, your expenses are ongoing throughout the project. Therefore daily recordkeeping is an essential part of the project. Your records should reflect not only your expenses, but your market animal’s progress and your progress in soliciting buyers. Your records should note how well your market animal is doing, any setbacks it may experience and any concerns you have about your market animal’s growth and marketability. Your records should reflect what steps you took to correct any problems, whether those steps were successful and what you might try differently next time. Your records also need to include notes about who you contacted about possibly buying your market animal or sponsoring the program by advertising on the t-shirts, etc.

Just as you are the one person responsible for showing your market animal at the auction, you are the one person responsible for keeping your project records. As with any other 4-H responsibilities, 4-H leaders and/or your parents are available to offer assistance and guidance. However, at no time does this assistance and guidance relieve you of the responsibility for your own project.

Keep your own records. Complete your own record books. Do the calculations in the record book yourself. Double check your work and use a calculator. You may have a parent or 4-H leader check your work and your calculations. You must fulfill these expectations yourself if you wish to sell your market animal at the auction. Your records should be printed neatly. It is equally important that you understand the calculations, what they mean and why they are important.
Rate of Gain

Rate of gain is one of the critical elements of success in raising market calves. If you are going to assume the costs and labor of feeding and caring for your market animal for several months, you need to know whether your market animal has gained enough weight to adequately reward you for your efforts.

Critical factors in rate of gain are genetics and nutrition and age of the calf at tagging. Both the breed you select to raise, and the individual dam and sire you select to breed, will determine the genetic characteristics of your calf. Your calf’s nutrition is determined by you and the feeding program you select. If possible, tag a young calf, ideally just over two months old. It will be in its fastest rate of gain period of its life. Rate of gain is measured in pounds per day. To calculate rate of gain, take the difference between your calf’s sale weight and its tagging weight, and divide by the number of days between weigh-ins. Calves should be weighed monthly to track rates of gain. This should be done the same time each month and recorded. Suggested rates of gain for your beef calf is 2-4 pounds per day.

Example:    weigh calf on May 29 = 100 lbs ... there are two days left in May.
             Weigh calf again on September 13 = 500 lbs ... 13 days into September
             There are 30 days in June, 31 in July and 31 in August.
             2+13+30+31+31=107 days
             Calculation ... 500 – 100 = 400 lbs divided by 107 days = 3.74 lbs/day rate of gain

Common Mistakes
1. Miscounting the number of days in the project (days between weigh-ins) Start counting from the day after your calf is tagged. Count up to and including the day of the sale.

   Examples:    Say your calf is weighed on May 29. There are two days left in May. There are 30 days in June 31 in July and 31 in August. The sale date is September 12.
                2+30+31+31+13=103 days in your project.

                Say your calf is weighed on June 20. There are 10 days left in June. There are 31 days in July and 31 in August. The sale date is September 9.
                10+31+31+13=81 days in your project

2. Including the cost of purchasing your calf in cost-per-pound-of-gain calculations. The cost of purchasing your calf and/or raising it prior to the tagging date are part of your profit and loss calculations, but they are not part of the cost of gain, which is calculated beginning on the date of tagging. Including the cost of purchasing your calf is an important part of calculating total profit and loss of this project because you can determine whether or not it might have been more profitable to sell your calf some other way, such as meat at your local farmers market.

3. Math mistakes. It takes only a minute or two to punch the numbers in your record book into your calculator, compared with the many hours you spend caring for your calf over the course of the project. It is well worth taking another minute or two to re-do your calculations and double-check your math. All of your efforts to keep records will be wasted if the calculations are not correct.

4. Putting off your record book until the day of the sale. This results in incomplete, inaccurate records that you are less likely to understand or derive much benefit from. You should start keeping records the day of tagging.
5. Asking your parent or 4-H leader to fill out your record book. This will not only greatly reduce what you learn from the project, it is against the rules of the project and can lead to being disqualified from the auction.

Cost Per Pound of Gain
You have heard the expression, “you can’t compare apples to oranges.” Since you will sell your market animal by the pound, it is important to compute your expenses by the pound as well. Knowing your cost per pound of gain gives you a basis to measure your auction price against. If it costs you a dollar to add a pound of weight to your market animal, and you sell your market animal for a dollar a pound, you will have made nothing back for your labor and effort. You will have nothing left over to put into improving your flock or herd, purchasing supplies, or recovering your hidden costs such as gasoline to get to and from the auction, electricity to light your barn or pump your water, and the cost of repairs to fences and buildings.

Knowing your market animal’s rate of gain and your cost per pound of gain will help you set goals for improving next year’s project. Revisit the price per pound at start for your market animal. You will be able to consider what steps you can take to improve your rate of gain or reduce your cost per pound of gain. You can compare your records from year to year to determine how your project is improving.

Summary
If you look at your record book as a chore, it will seem like a chore. If you look at it as a way to learn about your market animal and measure your success, you will find it rewarding. Keep accurate records, keep them yourself and ask parents or leaders for help whenever necessary. In this way you will get the most from your efforts to raise a market animal.
Special Prizes

At The NH 4-H Livestock Show & Auction special prizes will be awarded as follows:

- **Best Record Books**
  To be eligible for this prize, the 4-Her must go beyond simply filling in the blanks in the project workbook by including your story of this market beef project, emphasizing what you have learned. Special consideration will be given to any 4-Her who reports how they worked not just to raise a better calf, but to make a better auction by soliciting buyers and/or sponsors. Award $20.00.

- **Rate of Gain**
  Prize will be awarded to the top rate of gain from tagging date to auction date. Award $20.00.

- **Bred-and-Owned Calves**
  Prize will be awarded to the owner of the highest-placing beef calf that was bred-and-owned by the 4-H exhibitor. Awards $20.00.

- **Most Profitable**
  One cash prize will be awarded to the owner of the most profitably raised calf, calculated after the auction. Award $20.00.

- **Best Overall Species Record Book**
  There will be one record book award for the youth who did the best record book over-all. Award $25.00.
The Buyer Invitation Pamphlet

The Buyer Invitation Pamphlet is intended to help you solicit potential buyers to come to the fair to bid on your market animal. It can be found on the NH 4-H Livestock Auction webpage under the resource titled “NH 4-H Livestock Auction - Seller Information”. Personalize it by stapling it to a short piece you write about yourself, your market animal project, why you raise market animals, and what you plan to do with your profits. Add anything that you think may capture the potential buyer’s attention and imagination. Include a photo of yourself and/or your market animal so the buyer will remember who to bid on come auction time! Many of you are computer savvy and can create something colorful with text, photos, and graphics all in one. However, remember- keep it short! “Less is more”—which means that a short, concise message gets through better, is remembered longer, and is more powerful.

So who should you contact? Anyone that you or your family regularly does business with; your bank, feed store, a restaurant which might like to use locally grown meat, your local meat market, your gas station, etc. Contact as many as you can think of to improve your chances that someone will come and bid on your market animal. The more bidders, the higher the sale price—that is how and auction works! Oh—and don’t forget to follow up with your buyers—the more times they see you the more likely they are to come bid on your market animal!

When you know that a potential buyer is seriously considering coming to the fair, contact Michelle Bersaw-Robblee, 603-796-2151 or by email at michelle.bersaw@unh.edu so she can send them an admission pass to the fair—another good reason for a follow up visit. This information must be in by August 1, 2018.

You work hard raising, keeping records, training, and showing your animal. You deserve to receive much higher sale prices for your market animal. Let’s work together to make it happen!
Livestock Sales & Prize Winnings Frequently Asked Questions

The Internal Revenue Service Office of Governmental Liaison has provided the 4-H National Headquarters-USDA with a set of FAQ’s regarding the taxability and 1099 filings required from the sales of livestock at county fairs. These are posted or your information. Additional information may be found at http://www.irs.gov.

Livestock Sales and Prize Winnings Related to 4-H Programs
Taxable Income
Frequently Asked Questions

Is income from the sales of livestock and premium payments taxable?

Internal Revenue Code section 61 specifically states that “Except as otherwise provided in this subtitle, gross income means all income from whatever source derived.” This income is clearly taxable to the 4-H member. In most situations, the member will file a Schedule F to report the income. There is no basis for a position that only income in excess of $600 is taxable. This seems to be a misunderstanding of the filing threshold for Forms 1099.

What are reporting requirements (Form 1099) for income received from the sale of the animal at the auction?

Treasury Regulation section 1.6045-1(c)(7) provides an “exception for certain sales of agricultural commodities and commodity certificates”. It states, “No return of information is required under section 6045 for a spot or forward sale of an agricultural commodity”. In the definitions at 1.6045-1(c) (7) (iv), livestock is defined as an agricultural commodity and a spot sale is defined as “a sale that results in the substantially contemporaneous delivery of a commodity.” Thus, there would be no Form 1099 filing requirements for the sale of the animals at auction.

Is Form 1099 required for premium payments?

The entity paying the premium does not receive the animal in return for the premium payment. The person who won the bid at the auction gets the animal; the payer of the premium gets only the good feeling or advertising value of the premium payment. The premium payments are paid as a prize or award. Therefore, since this is not a spot sale and no exception has been identified for this type of income there would be a Form 1099 filing requirement for the payer of the premium.

Source: IRS (4-2007)
LIVESTOCK SALES AND PRIZE WINNINGS RELATED TO 4-H PROGRAMS: TAXABLE INCOME AND CHARITABLE CONTRIBUTIONS

4-H Youth raising livestock and other farm animals to be sold at auctions, county and state fairs and other 4-H events, has long been a vital part of the 4-H educational experience. The income received and the funds paid at these events are subject to Federal tax laws and Internal Revenue Service (IRS) regulations. The Tax Reform Act of 1986 gave specific attention to “gross income amounts received on the sale of animals” and such income of $600 or more is taxable income to the recipient regardless of the educational purposes surrounding the raising of the animals or the use of the funds.

Additionally, the 4-H entities involved in these sales should provide clarification to the purchaser of the animal as to the ownership of the animal and whether a charitable contribution may be claimed for the purchase of the animal.

The following is provided to assist State and local 4-H programs in the conduct of these livestock sales and other related activities, as well as continuing to insure the proper use of the 4-H Name and Emblem:

Livestock sales / Prize or Contest winnings:

1. The individual or 4-H entity receiving the gross income/ winnings of $600 or more is required to report the gross income/ winnings to the IRS regardless of the educational purpose or benefit to the sale.
2. In most cases, the 4-H member would be issued an IRS Form 1099-MISC by the organization sponsoring the sale. Please note there are specific rules regarding the issuance of 1099-MISCs. Applicability needs to be determined.
3. In the majority of situations, the 4-H member remains the owner of the animal and presents it for sale to the auction or other event in anticipation of receiving the proceeds/ winnings.
4. In the situation that the ownership of the animal remains with the 4-H member, the sponsoring organization is only a conduit for the sale of the animal. (See item #1 under Charitable Contributions)
5. The net income to the 4-H member is not subject to Self-Employment Tax if the project is primarily for educational purposes and not for profit. (See reference section)

Charitable Contributions:

1. When acting as a conduit for the sale of the animal, the sponsoring organization cannot view the sales proceeds as income to the organization and should clarify for the purchaser that they have not made a charitable contribution to the organization, but have purchased the animal through the organization for the direct benefit of the 4-H member.
2. The purchaser of the animal may claim a deduction, net of the fair market value of the animal, as a charitable contribution to a qualified organization when it is determined that the organization owns the animal, which it is selling and that the funds will remain with the organization to be expended on 4-H educational programs and activities.

This Fact Sheet is provided only for the most general use and information to 4-H members and organizations. Due to the complexity and varied applicability of IRS regulations, 4-H members, organizations and contributors are encouraged to seek guidance from their tax advisors regarding specific situations.

References:


4-H Club or FFA Project. If an individual participates in a 4-H Club or FFA project, any net income received from the sales or prizes related to the project may be subject to income tax. Report the net income on line 21 of Form 1040. If necessary, attach a statement showing gross income and expenses. The net income may not be subject to Self Employment tax if the project is primarily for educational purposes and not for profit, and is completed by the individual under the rules and economic restrictions of the sponsoring 4-H or FFA organization. Such a project is generally not considered a trade or business.
Appropriate Use of the 4-H Name & Emblem in Regards to Livestock Sales

4-H National Headquarters Fact Sheet

APPROPRIATE USE OF THE 4-H NAME AND EMBLEM IN REGARDS TO LIVESTOCK SALES, AUCTIONS AND SIMILAR EVENTS

4-H Youth raising livestock and other farm animals to be sold at auctions, county and state fairs and other 4-H events has long been a vital part of the 4-H educational experience. The income received and the funds paid at these events are subject to Federal tax laws and Internal Revenue Service (IRS) regulations. Due to the complexity and varied applicability of IRS regulations, all 4-H members, organizations and contributors involved in these sales and events are strongly encouraged to seek guidance from their tax advisors regarding their specific accountability and situation.

In the vast majority of these sales events, fairs, etc., the 4-H Name and Emblem are used to identify the sponsoring organization, location or participating groups. States are responsible for insuring the proper use of the 4-H Name and Emblem in conjunction with these events. Groups using the 4-H Name and Emblem in these fairs for livestock sales or auctions etc. should be properly authorized, chartered or have completed a Memorandum of Understanding with the State 4-H office.

Additionally, the States need to insure that the entities using the 4-H Name and Emblem are tax exempt. This insures that contributors and donors involved in the livestock sales, auctions, etc. can have their contributions verified by the IRS as a charitable contribution if it is given to a 4-H identified group.

In situations where the 4-H member retains ownership of the animal and the proceeds from the sale pass through the 4-H organization sponsoring the livestock sale or auction and go directly to the 4-H member, the 4-H organization is only a conduit for the sale of the animal. When acting as a conduit for the sale, the sponsoring 4-H organization cannot view the sales proceeds as income to the organization and should clarify for the purchaser that they have not made a charitable contribution to the organization, but have purchased the animal through the organization for the direct benefit of the 4-H member.

It must be noted that if these livestock sales, auctions or similar events are used as fund raising for 4-H, State and local Extension officials must insure that the funds are given and used in accordance with Title 7 of the Code of Federal Regulations section 8 guidelines pertaining to 4-H educational programs. In brief, these fund raising activities must have the approval of the appropriate Cooperative Extension office, be given and used for priority educational purposes, accounted for efficiently and there must be a definite plan to account for funds raised prior to authorizing the use of the 4-H Name and Emblem for the livestock sale, auction, etc.

References: http://www.national4-hheadquarters.gov
Title 7 CFR – Agriculture

For questions concerning the use of the 4-H Name and Emblem, please contact the 4-H National Headquarters-USDA at (202) 720-2908 or at http://www.national4-hheadquarters.gov.
# Buyers Contact Record Form

<table>
<thead>
<tr>
<th>Company</th>
<th>Contacts Name</th>
<th>Phone Number</th>
<th>Date Contacted</th>
<th>Notes</th>
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</table>
Auction Narration

All participants must fill in the following information to be read when your market animal is being auctioned.

Name: ________________________________________________________________________

Briefly tell us what you learned and why your market animal should be bought at the NH 4-H Livestock Show & Auction:
# 2018 NH 4-H Livestock Show & Auction Entry Form

Entry due by August 1st. Must use separate form for each species.

<table>
<thead>
<tr>
<th>Name:</th>
<th>4-H Age as of Jan 1st:</th>
<th>T-Shirt Size:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>City/State/Zip:</td>
<td>County:</td>
</tr>
<tr>
<td>Email:</td>
<td>Phone:</td>
<td>Species:</td>
</tr>
<tr>
<td>Animal Ear Tag Number(s):</td>
<td>When will the 4-H exhibitor be at Fair:</td>
<td>Number of pens/stalls needed:</td>
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<tr>
<td></td>
<td>Friday-Monday or</td>
<td>Monday only</td>
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<tr>
<td>Can your animals be housed with others?</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**IMPORTANT:** 4-H EXHIBITOR MUST HAVE THESE DOCUMENTS AVAILABLE AT ALL TIMES:
- 4-H Animal Intent To Show form
- 4H Member Medical Care Form
- 4H Member Permission & Code of Conduct
- Veterinarian Certificate – Rabies

### 4-H Expectation Statement:

The Hopkinton State Fair is part of the New Hampshire 4-H program. Standard 4-H conduct is expected for the entire time that a 4-Her is on the fairgrounds. Parents are expected to supervise their children or to obtain a signature from the adult agreeing to provide supervision. Participation in the Hopkinton State Fair is dependent on your agreement to the following expectations:

- 4-H members and parents shall show respect for the property and facilities used during the fair, and they and their family will assume financial responsibility for any damage they cause.
- 4-H members and parents shall conduct themselves at all times in a manner appropriate to the standards and image of the 4-H program. They will refrain from criticizing or interfering with the judge, show management or other exhibitors. Problems will be resolved using appropriate channels.
- 4-H members and parents shall not use or possess alcoholic beverages, tobacco or controlled drugs.
- All 4-Hers will be responsible for caring for their own animals. 4-Hers will be prepared to show proof of ownership, documentation of age, health and/or other requirements.
- Animals are shown at the risk of the 4-H owner. Any damage to persons or property are the legal and financial responsibility of the 4-H member who owns or leases the animal and their family.
- 4-Hers are the sole responsibility of their parent or guardian for the duration of the fair.

I/We have read and discussed the above expectations and hereby agree to accept them. I/We have read and understand the basic 4-H rules pertaining to Animal Shows we are involved with in the Hopkinton State Fair Exhibitor Handbook. I/We understand that failure to comply shall result in the 4-H member being expelled from the fair and premiums being withheld, if applicable.

**Signature of 4-H Exhibitor** ____________________________ Date ____________

I give approval for ____________________________ to attend and show at the Hopkinton State Fair on the dates of August 31 - September 3, 2018 and by this signature take full responsibility of his/her actions and acknowledge that I or the person named below will be present to supervise them during this event:

**Signature of Parent or Guardian:** ____________________________ Date ____________

**Name person responsible for 4-H Exhibitor if different from above:** ____________________________

Send entry form by August 1st to Merrimack County 4-H, 315 Daniel Webster Hyw. Boscawen, NH 03303 or email them to michelle.bersaw@unh.edu.

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The University of New Hampshire Cooperative Extension is an equal opportunity educator and employer. UNH, U.S. Dept. of Agriculture, and New Hampshire counties cooperating. For persons with disabilities requiring special accommodations, please contact Michelle Bersaw-Robblee at 603-796-2151 prior to the event. Given ample time, we will make any reasonable effort to make accommodations.
Become a NH 4-H Livestock Show & Auction T-Shirt Sponsor!

Put your name on our 2018 NH 4-H Livestock Show & Auction T-Shirt!
Come to the show on Monday, September 3, 2018 at the Hopkinton State Fair to see the final design.

T-Shirt Sponsorship Fee: $25.00

Your $25.00 t-shirt sponsorship benefits the 4-Hers directly by providing awards for youth and covering the many expenses of the show and auction, including promotional materials, judges fees, and the auctioneer!

If you would like to learn more about the NH 4-H Livestock Show & Auction please contact Michelle Bersaw-Robblee, 4-H Extension Field Specialist at 603-796-2151 or by email at michelle.bersaw@unh.edu.

Please complete the following form to sponsor the 2018 NH 4-H Livestock Show & Auction T-Shirt. Mail form and payment to Merrimack County 4-H at 315 Daniel Webster Hwy., Boscawen, NH 03303 with $25.00 payment made out to the NH 4-H Livestock Committee by August 1, 2018.

Name as it should appear on T-Shirt: _________________________________________________________________

Full Name: ______________________________________________________________________________________

Mailing Address: _________________________________________________________________________________

Phone Number: _____________________________________ Email: _______________________________________

The University of New Hampshire Cooperative Extension is an equal opportunity educator and employer. UNH, U.S. Dept. of Agriculture, and New Hampshire counties cooperating. Our programs and policies are consistent with pertinent Federal and State laws and regulations prohibiting discrimination on the basis of race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, familial/parental status, income derived from a public assistance program, political beliefs, reprisal or retaliation for prior civil rights activity.