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| <b>Abstract:</b>                                     | <p><b>Background</b></p> <p>The accurate identification of the functional elements in the bovine genome is a fundamental requirement for high quality analysis of data informing both genome biology and genomic selection. Functional annotation of the bovine genome was performed to identify a more complete catalogue of transcript isoforms across bovine tissues.</p> <p><b>Results</b></p> <p>A total number of 171,985 unique transcripts (50% protein-coding) representing 35,150 unique genes (64% protein-coding) were identified across tissues. Among them, 118,563 transcripts (70% of the total) were structurally validated by independent datasets (PacBio Iso-seq data, ONT-seq data, de novo assembled transcripts from RNA-seq data) and comparison with Ensembl and NCBI gene sets. In addition, all transcripts were supported by extensive data from different technologies such as WTTs-seq, RAMPAGE, ChIP-seq, and ATAC-seq. A large proportion of identified transcripts (69%) were un-annotated, of which 87% were produced by annotated genes and 13% by un-annotated genes. A median of two 5' untranslated regions were expressed per gene. Around 50% of protein-coding genes in each tissue were bifunctional and transcribed both coding and noncoding isoforms. Furthermore, we identified 3,744 genes that functioned as non-coding genes in fetal tissues, but as protein coding genes in adult tissues. Our new bovine genome annotation extended more than 11,000 annotated gene borders compared to Ensembl or NCBI annotations. The resulting bovine transcriptome was integrated with publicly available QTL data to study tissue-tissue interconnection involved in different traits and construct the first bovine trait similarity network.</p> <p><b>Conclusions</b></p> <p>These validated results show significant improvement over current bovine genome annotations.</p> |                 |
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# 1 **Facilitating Functional genomics of cattle through integration of multi-** 2 **omics data**

3

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## 22 **Abstract**

### 23 **Background**

24 The accurate identification of the functional elements in the bovine genome is a fundamental  
25 requirement for high quality analysis of data informing both genome biology and genomic  
26 selection. Functional annotation of the bovine genome was performed to identify a more  
27 complete catalogue of transcript isoforms across bovine tissues.

### 28 **Results**

29 A total number of 171,985 unique transcripts (50% protein-coding) representing 35,150 unique  
30 genes (64% protein-coding) were identified across tissues. Among them, 118,563 transcripts  
31 (70% of the total) were structurally validated by independent datasets (PacBio Iso-seq data,  
32 ONT-seq data, *de novo* assembled transcripts from RNA-seq data) and comparison with  
33 Ensembl and NCBI gene sets. In addition, all transcripts were supported by extensive data from  
34 different technologies such as WTTS-seq, RAMPAGE, ChIP-seq, and ATAC-seq. A large  
35 proportion of identified transcripts (69%) were un-annotated, of which 87% were produced by  
36 annotated genes and 13% by un-annotated genes. A median of two 5' untranslated regions  
37 were expressed per gene. Around 50% of protein-coding genes in each tissue were bifunctional  
38 and transcribed both coding and noncoding isoforms. Furthermore, we identified 3,744 genes

39 that functioned as non-coding genes in fetal tissues, but as protein coding genes in adult  
40 tissues. Our new bovine genome annotation extended more than 11,000 annotated gene  
41 borders compared to Ensembl or NCBI annotations. The resulting bovine transcriptome was  
42 integrated with publicly available QTL data to study tissue-tissue interconnection involved in  
43 different traits and construct the first bovine trait similarity network.

#### 44 **Conclusions**

45 These validated results show significant improvement over current bovine genome  
46 annotations.

#### 47 **Introduction**

48 Domestic bovine (*Bos taurus*) provides a valuable source of nutrition and an important disease  
49 model for humans [1]. Furthermore, cattle have the greatest number of genotype associations  
50 and genetic correlations of the domesticated livestock species, which means they provide an  
51 excellent model to close the genotype-to-phenotype gap. Therefore, the accurate identification  
52 of the functional elements in the bovine genome is a fundamental requirement for high quality  
53 analysis of data informing both genome biology and genomic selection.

54 Current annotations of farm animal genomes largely focus on the protein-coding regions and  
55 fall short of explaining the biology of many important traits that are controlled at the  
56 transcriptional level [2]. In humans, 88% of trait-associated single nucleotide polymorphisms  
57 (SNP) identified by genome-wide association studies (GWAS) are found in non-coding regions

58 [3]. Therefore, elucidating non-coding functional elements of the genome is essential for  
59 understanding the mechanisms that control complex biological processes.

60 Untranslated regions play critical roles in the regulation of mRNA stability, translation, and  
61 localization [4], but these regions have been poorly annotated in farm animals [2, 5]. A recent  
62 study of the pig transcriptome using single-molecule long-read isoform sequencing technology  
63 resulted in the extension of more than 6000 annotated gene borders compared to Ensembl or  
64 National Center for Biotechnology Information (NCBI) annotations [2].

65 Small non-coding RNAs, such as microRNAs (miRNA), are known to be involved in gene  
66 regulation through post-transcriptional regulation of expression via silencing, degradation, or  
67 sequestering to inhibit translation [6-8]. The number of annotated miRNAs in the current  
68 bovine genome annotation (Ensembl release 2018-11; 951 miRNAs) is much lower than the  
69 number reported in the highly annotated human genome (Ensembl release 2021-03; 1,877  
70 miRNAs).

71 This study applied a comprehensive set of transcriptome and chromatin state data from 47  
72 cattle tissues and cell types to identify previously unannotated genes and improve the  
73 annotation of thousands of protein-coding and non-coding genes. Predicted un-annotated  
74 genes and transcripts were highly supported by independent Pacific Biosciences single-  
75 molecule long-read isoform sequencing (PacBio Iso-Seq), Oxford Nanopore Technologies  
76 sequencing (ONT-seq), Illumina high-throughput RNA sequencing (RNA-seq), Whole  
77 Transcriptome Termini Site Sequencing (WTTS-seq), RNA Annotation and Mapping of  
78 Promoters for the Analysis of Gene Expression (RAMPAGE), chromatin immunoprecipitation  
79 sequencing (ChIP-seq), and Assay for Transposase-Accessible Chromatin using sequencing

80 (ATAC-seq) data. The transcriptome data was integrated with publicly available Quantitative  
81 Trait Loci (QTL) and gene association data to construct the first bovine trait similarity network  
82 that recapitulates published genetic correlations. Thus, it may be possible to begin to examine  
83 the genetic mechanisms underlying genetic correlations.

## 84 **Results**

85 The diversity of RNA and miRNA transcript diversity among 47 different bovine tissues and cell  
86 types was assessed using miRNA-seq and polyadenylation (poly(A)) selected RNA-seq data.  
87 Most of the tissues studied were from Hereford cattle closely related to L1 Dominette 01449,  
88 the individual from which the bovine reference genome (ARS-UCD1.2) was sequenced. The 47  
89 tissues and cell samples included follicular cells, myoblasts, five mammary gland samples from  
90 various stages of mammary gland development and lactation, eight fetal tissues (78-days of  
91 gestation), eight tissues from adult digestive tract, and 16 other adult organs. A total of  
92 approximately 4.1 trillion RNA-seq reads and 1.2 billion miRNA-seq reads were collected, with a  
93 minimum of 27.5 million RNA-seq and 9.3 million miRNA-seq reads from each tissue/cell type  
94 (average  $87.8 \pm 49.7$  million and  $27.6 \pm 12.9$  million, respectively) (Supplemental file 1: Fig. S1  
95 and Supplemental file 2).

### 96 **Transcript level analyses**

97 A total of 171,985 unique transcripts (76% spliced) were identified (Table 1) with a median of  
98 51,231 transcripts per tissue. There was a median of 9.1 exons per spliced transcript, and all of  
99 the predicted acceptor and donor splice sites conformed to the canonical consensus sequences.  
100 All of the predicted splice junctions across tissues were supported by RNA-seq reads that



101 spanned the splice junction, substantiating the accuracy of the transcript definition from RNA-  
102 seq reads.

103 A total of 31,476 transcripts appeared tissue-specific by virtue of being assembled from RNA-  
104 seq reads in just a single tissue, but 20,100 of those transcripts (64%) were actually expressed in  
105 multiple tissues. Thus, reliance solely on assembled transcripts in a given tissue to predict a  
106 tissue transcript atlas may overestimate tissue specificity due to a high false-negative rate for  
107 transcript detection. To solve this problem of over-prediction of tissue specificity, we marked a  
108 transcript as “expressed” in a given tissue only if (1) it had been assembled from RNA-seq data  
109 in that tissue; or (2) its expression and all of its splice junctions has been quantified using RNA-  
110 seq reads in the tissue of interest with an expression level more than 1 reads per kilobase of  
111 transcript per Million reads mapped (RPKM) (see Methods section). This resulted in 11,375  
112 apparently tissue-specific transcripts (7%) and 156,423 transcripts (91%) expressed in more  
113 than one tissue (Fig. 1), among which 9,125 transcripts (5%) were found in all 47 tissues  
114 examined.

115 The unique transcripts identified were equally distributed between 85,658 (50%) protein-  
116 coding transcripts and 86,327 (50%) non-coding transcripts (ncRNAs) (Fig. 2). Non-coding  
117 transcripts were further classified as long non-coding RNAs (lncRNAs) (56%), nonsense-  
118 mediated decay (NMD) transcripts (38%), non-stop decay (NSD) transcripts (5%), and small non-  
119 coding RNAs (sncRNAs) (1%). While the majority of expressed transcripts in each tissue were  
120 protein coding (median of 62% of tissue transcripts), NMD transcripts (median of 14.58% of  
121 tissue transcripts) and antisense lncRNAs (median of 12% of tissue transcripts) each made up  
122 more than 10% of the transcripts (Supplemental file 1: Fig. S2A and B, Supplemental file 3 and

123 4). Fetal muscle and fetal gonad tissues showed the highest proportion of antisense lncRNAs  
124 compared to that observed in other tissues (Supplemental file 1: Fig. S2B) and around 60% of  
125 antisense lncRNAs (17,982 transcripts) were expressed from these two tissues. Compared to  
126 non-coding transcripts, protein-coding transcripts were more likely to have spliced exons (p-  
127 value < 2.2e-16) and were expressed in a higher number of tissues (median of 11 tissues for  
128 protein-coding transcripts versus six tissues for non-coding transcripts; p-value < 2.2e-16)  
129 (Additional file1: Fig. S2C). The lncRNAs had a significantly lower splice rate (36%) compared to  
130 other non-coding transcripts (p-value < 2.2e-16). Splice rate was highest (70%) in sncRNAs (p-  
131 value < 2.2e-16; NMD transcripts were not included in this analysis, as they were all spliced  
132 transcripts by definition).

133 There were no significant correlations between the number of RNA-seq reads for a given tissue  
134 and the number of unique transcripts identified, except for a modest correlation for the  
135 antisense lncRNA class (Supplemental file 1: Fig. S3A). There was a significant positive  
136 correlation (p-value 1.3e-04) between the number of unique NMD transcripts in a tissue and  
137 the number of protein-coding transcripts, and the NMD transcript class showed the lowest  
138 median expression level across tissues, followed by antisense-lncRNAs and sense intronic-  
139 lncRNAs (Supplemental file 1: Fig. S2D and Fig. S3B). In addition, there was a significant positive  
140 correlation (p-value 3.4e-03) between the number of NMD transcripts and the number of  
141 protein-coding transcripts across tissues (Supplemental file 1: Fig. S3A). The expression levels of  
142 sncRNAs and protein-coding transcripts were higher (p-values: 1.1e-02 and 2.6e-06,  
143 respectively) than that observed for other transcript biotypes (Supplemental file 1: Fig. S2D and  
144 Fig. S3B).

145 **Transcript similarity to other species**

146 Protein/peptide homology analysis of transcripts with an open reading frame (protein-coding  
147 transcripts, lncRNAs, and sncRNAs) revealed a higher conservation of protein-coding transcripts  
148 (86%) compared to lncRNA and sncRNA transcripts (8%; p-value < 2.2e-16) (Table 2). Bovine  
149 non-coding transcripts had significantly (p-value < 2.2e-16) less similarity to other species than  
150 protein-coding transcripts (Table 2 and Table 3). Within non-coding transcripts, NSD transcripts  
151 showed the lowest conservation rate (35%), followed by sncRNAs (37%), lncRNAs (49%), and  
152 NMD transcripts (55%), while sense intronic lncRNAs had the highest conservation rate (60%)  
153 compared to other non-coding transcripts (Table 4).

154 **Transcript expression diversity across tissues**

155 A median of 70% of protein-coding transcripts were shared between pairs of tissues  
156 (Supplemental file 1: Fig. S4A), significantly higher than that was observed for non-coding  
157 transcripts (53%; p-value < 2.2e-16; Supplemental file 1: Fig. S5). Clustering of tissues based on  
158 protein-coding transcripts was different than that observed based on non-coding transcripts  
159 (Supplemental file 1: Fig. S4B and Fig. S5B, Fig. S35F). The fetal tissues clustered together and  
160 were generally more similar to one another than to the corresponding adult tissue in both  
161 dendrograms, but thymus was closely related to fetal tissues for protein-coding transcript  
162 content, while it appeared more similar to lymph nodes, myoblasts, and pregnant/lactating  
163 mammary tissue using non-coding transcript profiles. The digestive tract tissues clustered  
164 together in the non-coding dendrogram with ileum as a slight outlier, while both jejunum and  
165 ileum were distant from the other digestive tissues in the protein-coding transcript profile. The

166 “adult mammary gland” (78 day pregnant) and “virgin mammary gland” samples did not cluster  
167 with the three other pregnant/lactating mammary samples nor with each other in either  
168 dendrogram. This is mostly likely because: 1) these are from different physiological stages, 2)  
169 these were whole tissue samples while the other three pregnant/lactating samples are enriched  
170 for mammary gland epithelial cells, 3) the virgin and 78-day pregnant samples are from  
171 Hereford background while other pregnant/lactating samples are from Holstein-Frisian breed.  
172 Fetal tissues had significantly higher proportions than adult tissues of unique non-coding  
173 transcripts (specifically NSDs, antisense lncRNAs, and intragenic lncRNAs) compared to protein-  
174 coding transcripts (p-value < 2.2e-16; Supplemental file 5).

#### 175 **Transcript validation**

176 Prediction of transcripts and isoforms from RNA-seq data may produce erroneous predicted  
177 isoforms. The validity of transcripts was therefore examined by comparison to a library of  
178 isoforms taken from Ensembl (release 2021-03) and NCBI gene sets (Release 106), as well as  
179 isoforms identified through complete isoform sequencing with Pacific Biosciences, a *de novo*  
180 assembly produced from its matched RNA-seq reads, and isoforms identified from Oxford  
181 Nanopore platforms (see Methods section). A total of 118,563 transcripts (70% of predicted  
182 transcripts) were structurally validated by independent datasets (PacBio Iso-seq data, ONT-seq  
183 data, *de novo* assembled transcripts from RNA-seq data) and comparison with Ensembl and  
184 NCBI gene sets. A total of 160,610 transcripts were expressed in multiple tissues (93% of  
185 predicted transcripts), providing further support for their validity (Fig. 3). All transcripts were  
186 also extensively supported by data from different technologies such as WTTS-seq, RAMPAGE,  
187 histone modification (H3K4me3, H3K4me1, H3K27ac), CTCF-DNA binding, and ATAC-seq (Fig. 3).

188 Comparison of predicted transcript structures with annotated transcripts in the current bovine  
189 genome annotations (Ensembl release 2021-03 and NCBI Release 106) resulted in a total of  
190 52,645 annotated transcripts that exactly matched previously annotated transcripts (31% of all  
191 transcripts), including 47,054 annotated NCBI transcripts, 31,740 annotated Ensembl  
192 transcripts, and 26,149 transcripts that were common to both annotated gene sets (Fig. 3). The  
193 median expression level of annotated transcripts in their expressed tissues (1.8 RPKM) was  
194 similar to that observed for un-annotated transcripts (1.4 RPKM) (Supplemental file 1: Fig. S6).  
195 Annotated transcripts were expressed in a median of 17 tissues, which was higher (p-value  
196  $7.4e-03$ ) than that observed for un-annotated transcripts (median of seven tissues)  
197 (Supplemental file 1: Fig. S6). In addition, compared to un-annotated transcripts, annotated  
198 transcripts were enriched with protein-coding (p-value  $1.37e-02$ ) and spliced transcripts (p-  
199 value  $3.76e-02$ ).

200 The median length of coding sequence (CDS) of annotated transcripts was 1,014 nt, significantly  
201 longer than that observed in un-annotated transcripts (510 nt; p-value 0.0) (Additional file1: Fig.  
202 S7A). In addition, un-annotated transcripts had longer 5' untranslated regions (UTR) (400 bp)  
203 compared to that was observed in annotated transcripts (300 nt, p-value  $2.631E-06$ ; Additional  
204 file1: Fig. S7A). Un-annotated transcripts encoding proteins with homology to proteins  
205 annotated in other species had longer CDS (687 bp) compared to transcripts without such  
206 homology (192 nt; p-value 0.0). Annotated protein-coding transcripts showed a higher GC  
207 content in their 5' UTRs (61%) than un-annotated transcripts (53%; p-value  $5.562E-18$ ), but both  
208 classes of transcripts showed similar GC content within their CDS (Supplemental file 1: Fig. S7B).

## 209 **Gene level analyses**

210 The transcripts correspond to a total of 35,150 genes, which were classified into protein coding  
211 (21,193), non-coding (10,928), and pseudogenes (3,029) (Supplemental file 3 and 4, and Fig. 4).  
212 Genes transcribed at least a single “expressed” transcript (see Transcript level analysis section)  
213 in a given tissue, were marked as “expressed gene” in that tissue. Most genes expressed in each  
214 tissue were protein coding (median of 83% of tissue genes), followed by non-coding (median of  
215 14% of tissue genes) and pseudogenes (median of 3% of tissue genes) (Supplemental file 1: Fig.  
216 S8). Testis showed the highest number of expressed genes with observed transcripts compared  
217 to other tissues (Supplemental file 1: Fig. S8). Fetal brain and fetal muscle tissues showed the  
218 highest number and percentage of non-coding genes compared to that observed in other  
219 tissues (Supplemental file 1: Fig. S8). In addition, more than 40% of transcripts corresponded to  
220 non-coding genes (1,271 genes) in fetal brain and fetal muscle. The proportion (6%) and  
221 number (1,271) of transcript-producing pseudogenes was higher in testis than in other tissues.  
222 There was no significant correlation between the number of input reads and the number of  
223 expressed genes across tissues, but the numbers of genes from different coding potential  
224 classes were significantly correlated across tissues (Supplemental file 1: Fig. S9).  
225 Transcripts corresponding to the predicted genes that had at least one exon overlapping an  
226 Ensembl- or NCBI-annotated gene were considered to belong to an annotated gene. This  
227 supported an intersection analysis of predicted and previously annotated genes that indicated  
228 22,452 (64%) of our predicted genes correspond to previously annotated genes. Approximately  
229 87% of un-annotated transcripts (103,387) were associated with this set of annotated genes.  
230 The remaining 12,698 genes (36% of predicted genes) represent un-annotated genes, i.e., genes

231 not found on Ensembl (release 2021-03) or NCBI (release 106), with which 15% of un-annotated  
232 transcripts (22,364 transcripts) were associated. The median number of unique transcripts per  
233 annotated gene (tpg) was four, which was higher than that observed in either the Ensembl (1.5  
234 tpg) or NCBI (2.3 tpg) annotated gene sets, while the median number of transcripts per un-  
235 annotated gene was one, with an average of 1.31 and standard deviation of 1.36. Most of the  
236 transcripts identified were transcribed from annotated genes, including 96% of protein-coding  
237 transcripts (82,060), 79% of lncRNA transcripts (38,662), 78% of sncRNA transcripts (413), and  
238 more than 95% of NMD transcripts (31,422). Annotated genes were enriched with protein-  
239 coding genes (p-value < 2.2e-16). The median transcript abundance from annotated genes in  
240 their expressed tissues (6.59 RPKM) was significantly higher than that observed for un-  
241 annotated genes (median of 1.68 RPKM; p-value < 2.2e-16; Supplemental file 1: Fig. S10A). The  
242 median number of tissues in which annotated genes were expressed (42 tissues) was also  
243 significantly higher than that observed for un-annotated genes (median of four tissues; p-value  
244 < 2.2e-16; Supplemental file 1: Fig. S10B).

245 More than a third (37%) of genes with at least one predicted protein-coding transcript  
246 displayed either multiple 5' UTRs or multiple 3' UTRs (median of three 5' UTRs and three 3'  
247 UTRs per gene) among associated transcript isoforms (Fig. 5). The 496 genes with the highest  
248 number of UTRs (the top 5% in this metric) were highly enriched (q-value 1.7E-7) for the  
249 "response to protozoan" Biological Process (BP) Gene Ontology (GO) term (Supplemental file 1:  
250 Fig. S11 and Supplemental file 6).

251 A median of 51% of the expressed protein-coding genes in each tissue transcribed both protein-  
252 coding and non-coding transcripts and were denoted as bifunctional genes. These genes were

253 mostly previously annotated (95%) and had both coding and non-coding transcripts in a median  
254 of 21 tissues, representing 57% of their expressed tissues (Fig. 6A and B). Protein-coding  
255 transcripts and NMD transcripts covered more than 90% of the exonic length in bifunctional  
256 genes (Fig. 6C). This percentage was significantly lower for other types of non-coding transcripts  
257 transcribed from bifunctional genes (77%, 81%, and 62% for NSD transcripts, sncRNAs, and  
258 intragenic lncRNAs, respectively) (Fig. 6C). Although transcript terminal sites (TTS) of transcripts  
259 encoded by bifunctional genes were centralized around these genes' 3' ends, transcript start  
260 sites (TSS) varied greatly among transcript biotypes (Fig. 6C). The TTSs of NSD transcripts,  
261 sncRNAs, and intragenic lncRNAs were shifted from their protein-coding genes' start sites (Fig.  
262 6C). Genes that transcribed both protein-coding and non-coding transcripts in all of their  
263 expressed tissues (1,661 genes) were highly enriched for "mRNA processing" (q-value 6.08E-16)  
264 and "RNA splicing" (q-value 1.35E-14) BP GO terms that were mostly (65%) related to different  
265 aspects of transcription and translation (Fig. 6D and Supplemental file 7).

266 A total of 3,744 protein-coding genes (17% of all predicted protein-coding genes) only  
267 transcribed non-coding transcripts in a median of two tissues (equivalent to 15% of their  
268 expressed tissues). Detailed investigation of these genes in tissues from both adult and fetal  
269 samples (brain, kidney, muscle, and spleen) revealed the total of 106 non-coding genes (90%  
270 annotated) in fetal tissues that were switched to protein-coding genes with only protein-coding  
271 transcripts in their matched adult tissues (Supplemental file 1: Fig. S12). Functional enrichment  
272 analysis of these genes resulted in the identification of enriched BP GO terms related to  
273 "humoral immune response", "sphingolipid biosynthetic process", "negative regulation of



274 wound healing”, “cellular senescence”, “symporter activity”, “regulation of lipid biosynthetic  
275 process”, and “filopodium assembly” (Supplemental file 1: Fig. S12, Supplemental file 8).

276 A median of 32% of protein-coding genes in each tissue expressed at least a single potentially  
277 aberrant transcript (PAT), i.e., NMDs and NSDs. In this group of genes, the number of PATs was  
278 strongly correlated with the total number of transcripts (median correlation of 0.61 across all  
279 tissues). The median expression level of these genes in their expressed tissues (11.52 RPKM)  
280 was significantly higher (p-value < 2.2e-16) than for protein-coding genes with no PATs (4.48  
281 RPKM). In each tissue, protein-coding genes with PATs showed a significantly higher number of  
282 introns (p-value < 2.2e-16; median of 65 introns per gene) than that observed in the remainder  
283 of protein-coding genes (median of 15 introns per gene). In addition, genes from this group  
284 were expressed in a median of 47 tissues, significantly higher (p-value < 2.2e-16) than that  
285 observed for the other coding genes (median of 24 tissues), non-coding genes (median of five  
286 tissues), and pseudogenes (median of four tissues) (Supplemental file 1: Fig. S13A and B). These  
287 genes transcribed a median of two PATs in half (median 54%) of their expressed tissues,  
288 equivalent to a median of 22% of all their transcripts in each tissue. Protein-coding genes that  
289 transcribed PATs as their main transcripts (PATs comprised >50% of their transcripts) in all of  
290 their expressed tissues were highly enriched with RNA splicing–related BP GO terms  
291 (Supplemental file 9).

## 292 **Gene similarity to other species**

293 Eighty-five percent of protein-coding genes (18,087) encoded either homologous proteins  
294 (17,150 genes or 80% of protein-coding genes) or homologous ncRNAs (7,347 genes or 35% of

295 protein-coding genes) (Supplemental file 1: Fig. S14A). Nineteen percent of protein-coding  
296 genes (4,043) encoded cattle-specific proteins (Supplemental file 1: Fig. S14A). Most of these  
297 genes (2,750 or 68%) were either annotated genes or genes with homology to another cattle  
298 gene(s) that has established homology to genes in other species (Supplemental file 1: Fig.  
299 S14C). The remaining 32% of cattle-specific, protein-coding genes (1,293 genes or six percent of  
300 protein-coding genes) were denoted as protein-coding orphan genes (Supplemental file 1: Fig.  
301 S14C). A median of 70 protein-coding orphan genes were expressed in each tissue. The  
302 expression level of these genes was significantly lower than other types of protein-coding genes  
303 (Additional file1: Fig. S15A and B). The median number of expressed tissues for protein-coding  
304 orphan genes (one tissue) was lower than for other types of protein-coding genes (46 tissues)  
305 (Supplemental file 1: Fig. S15C). In addition, protein-coding orphan genes only transcribed  
306 protein-coding transcripts in their expressed tissue(s).

307 Fifty percent of non-coding genes (5,559) encoded either homologous short peptides (9-43  
308 amino acids; 5.8% of non-coding genes) or homologous ncRNAs (49% of non-coding genes)  
309 (Supplemental file 1: Fig. S14B). There were 5,546 non-coding genes (51% of non-coding genes)  
310 that encoded cattle-specific ncRNAs (Supplemental file 1: Fig. S14B). Ninety-nine percent of  
311 these genes (5,537 genes) were either annotated genes or genes with homology to another  
312 cattle gene(s) that has established homology to genes in other species (Supplemental file 1: Fig.  
313 S14C). The remaining 1% (nine non-coding genes) were denoted as non-coding orphan genes  
314 (Supplemental file 1: Fig. S14C). The median number of expressed tissues for non-coding  
315 orphan genes was 17 tissues, which was higher ( $p$ -value  $< 2.2e-16$ ) than for homologous non-

316 coding genes (six tissues) and protein-coding orphan genes (one tissue) (Supplemental file 1:  
317 Fig. S15C).

318 A total of 3,029 pseudogenes were expressed. The median expression level of these genes in  
319 their expressed tissues was 2.15 RPKM, which was lower than that observed for protein-coding  
320 genes (7.08 RPKM) and similar to that observed for non-coding genes (1.7 RPKM)  
321 (Supplemental file 1: Fig. S16A). Pseudogenes were expressed in a median of four tissues  
322 (Supplemental file 1: Fig. S16B). The median number of expressed tissues for protein-coding  
323 and non-coding genes was 44 tissues and five tissues, respectively (Supplemental file 1: Fig.  
324 S16B). In addition, a total of 1,038 pseudogene-derived lncRNAs were expressed. The median  
325 expression of pseudogene-derived lncRNAs was 1.8 RPKM, similar to that observed for other  
326 lncRNAs (1.6 RPKM) (Supplemental file 1: Fig. S17A). In addition, pseudogene-derived lncRNAs  
327 were expressed in a median of four different tissues, which was lower than observed for other  
328 lncRNAs (seven tissues) (Supplemental file 1: Fig. S17B).

329 Testis had the highest number of expressed pseudogene-derived lncRNAs (427), followed by  
330 fetal brain (315) (Supplemental file 1: Fig. S8A and B). The correlation between the number of  
331 input reads and the number of pseudogene-derived lncRNAs was not significant (0.25, p-value  
332 0.09).

### 333 **Gene expression diversity across tissues**

334 Tissue similarities increased dramatically from transcript level to gene level (Supplemental file  
335 1: Fig. S4A, Fig. S5A, Fig. S18A, Fig. S19A). The median percentage of shared genes between  
336 pairs of tissues was significantly higher in protein-coding genes compared to non-coding genes

337 (90% and 57%, respectively; p-value < 2.2e-16; Supplemental file 1: Fig. S18A, Fig. S19A).  
338 Clustering of tissues based on protein-coding genes was similar to that observed based on  
339 protein-coding transcripts (Supplemental file 1: Fig. S18B, Fig. S19B). The same result was  
340 observed in non-coding genes and transcripts. In addition, clustering of tissues based on  
341 protein-coding genes was different than that of non-coding genes (Supplemental file 1: Fig. S4B,  
342 Fig. S5B, Fig. S18B, Fig. S19B, Fig. S35F).

343 Tissues with both fetal and adult samples (brain, kidney, muscle, and spleen) were used to  
344 investigate gene biotype differences between these developmental stages. Similar to what was  
345 observed at transcript level, fetal tissues were significantly enriched for non-coding genes and  
346 pseudogenes and were depleted for protein-coding genes (p-value < 2.2e-16; Supplemental file  
347 10). These results were consistent across all tissues with both adult and fetal samples  
348 (Supplemental file 10).

#### 349 **Gene validation**

350 A total of 32,460 genes (92% of predicted genes) were structurally validated by independent  
351 datasets (PacBio Iso-seq data, ONT-seq data, *de novo* assembled transcripts from RNA-seq data)  
352 and comparison with Ensembl and NCBI gene sets (see Method section). In addition, a total of  
353 31,635 genes (90% of predicted genes) were expressed in multiple tissues (31,635 genes or  
354 90%) (Fig. 7). All genes were extensively supported by data from different technologies such as  
355 WTTS-seq, RAMPAGE, histone modification (H3K4me3, H3K4me1, H3K27ac) and CTCF-DNA  
356 binding, and ATAC-seq data generated from the samples (Fig. 7).

## 357 **Identification and validation of annotated gene border extensions**

358 This new bovine gene set annotation extended (5' end extension, 3' end extension, or both)  
359 more than 11,000 annotated Ensembl or NCBI gene borders. Extensions were longer on the 3'  
360 side, but the median increase was 104 nt for the 5' end (Table 5). To validate gene border  
361 extensions, independent WTTS-seq (24 tissues) and RAMPAGE datasets (30 tissues) were  
362 utilized. More than 80% of annotated gene border extensions were validated by independent  
363 data (Fig. 8). The extension of annotated gene borders on both ends resulted in an approximate  
364 nine-fold expression increase of these genes in the new bovine gene set annotation compared  
365 to their matched Ensembl and NCBI genes (Table 6). This effect was smaller in annotated genes  
366 extended only on 5' or 3' ends (Table 6).

## 367 **Alternative splicing events**

368 Alternative splicing (AS) events (Supplemental file 1: Fig. S20A) are commonly distinguished in  
369 terms of whether RNA transcripts differ by inclusion or exclusion of an exon, in which case the  
370 exon involved is referred to as a "skipped exon" (SE) or "cassette exon", "alternative first exon",  
371 or "alternative last exon". Alternatively, spliced transcripts may also differ in the usage of a 5'  
372 splice site or 3' splice site, giving rise to alternative 5' splice site exons (A5Es) or alternative 3'  
373 splice site exons (A3Es), respectively. A sixth type of alternative splicing is referred to as  
374 "mutually exclusive exons" (MXEs), in which one of two exons is retained in RNA but not both.  
375 However, these types are not necessarily mutually exclusive; for example, an exon can have  
376 both an alternative 5' splice site and an alternative 3' splice site, or have an alternative 5' splice  
377 site or 3' splice site, but be skipped in other transcripts. A seventh type of alternative splicing is

378 “intron retention”, in which two transcripts differ by the presence of an unspliced intron in one  
379 transcript that is absent in the other. An eighth type of alternative splicing is “unique splice site  
380 exons” (USEs), in which two exons overlap with no shared splice junction. A total of 102,502  
381 transcripts (85% of spliced transcripts) were involved in different types of AS events, a large  
382 increase over Ensembl (63% of spliced transcripts) and NCBI (75% of spliced transcripts)  
383 annotations (Additional file1: FigureS20B). Skipped exons were observed in a greater number of  
384 transcripts compared to other types of AS events (Supplemental file 1: Fig. S21).

385 A median of 60% of tissue transcripts showed at least one type of AS event (Supplemental file  
386 1: Fig. S22A). There was no significant correlation between the number of input reads and the  
387 number of AS event transcripts across tissues (Supplemental file 1: Fig. S22B).

388 The median expression level of AS transcripts (111,366 transcripts or 65% of transcripts) was  
389 1.38 RPKM, which was similar to that observed for other types of transcripts (1.58RPKM)  
390 (Supplemental file 1: Fig. S23A). In addition, AS transcripts were expressed in a median of 10  
391 tissues (Supplemental file 1: Fig. S23B), which was higher than for the other transcript types  
392 (median of nine tissues). Alternatively spliced transcripts were enriched with protein-coding  
393 transcripts ( $p$ -value  $< 2.2e-16$ ). Meanwhile, transcripts that did not show AS events, i.e.,  
394 unspliced transcripts and spliced transcripts from single transcript genes, were enriched for  
395 non-coding transcripts ( $p$ -value  $< 2.2e-16$ ). A median of 67% of protein-coding genes showed at  
396 least one type of AS event. In contrast, this was only 3% in non-coding genes. In most cases, AS  
397 events did not change transcript biotypes (Supplemental file 1: Fig. S24). In addition, a switch  
398 from protein-coding to ncRNAs was the main biotype change resulting from AS events  
399 (Supplemental file 1: Fig. S24).

400 A median of four AS events were expressed in alternatively spliced genes (14,260 genes or 40%  
401 of genes) (Supplemental file 1: Fig. S25). The top five percent of genes with the highest number  
402 of AS events (2,734 genes, Fig. 35A) were highly enriched for several BP GO terms related to  
403 different aspects of RNA splicing (Supplemental file 1: Fig. S26B, Supplemental file 11).

404 Comparison of tissues with both fetal and adult samples (brain, kidney, Longissimus Dorsi (LD)  
405 muscle, and spleen) revealed a significantly higher rate of AS events in fetal tissues (only genes  
406 expressed in both fetal and adult samples were included in this analysis) (Supplemental file 1:  
407 Fig. S27).

#### 408 **Tissue specificity**

409 Nine percent of all genes (3,174) and transcripts (15,562) were only expressed in a single tissue  
410 and were denoted as tissue-specific (Supplemental file 1: Fig. S28A). Most tissue-specific genes  
411 (75%) and transcripts (84%) were un-annotated. Forty-nine percent of tissue-specific transcripts  
412 (11,748) were produced by annotated genes. Most tissue-specific genes (61%) and transcripts  
413 (57%) were protein-coding (Supplemental file 1: Fig. S28A and B). In addition, more than 70% of  
414 tissue-specific transcripts (11,222) were transcribed from non-tissue-specific genes. Compared  
415 to other tissues, testis and thymus had the highest number of tissue-specific genes and  
416 transcripts (Supplemental file 1: Fig. S28C, Supplemental file 12). The expression level of tissue-  
417 specific genes and transcripts was significantly lower than that of their non-tissue-specific  
418 counterparts ( $p$ -value  $< 2.2e-16$ ; Supplemental file 1: Fig. S28D). A median of 71% of tissue-  
419 specific transcripts showed any type of AS event in their expressed tissues (Supplemental file 1:  
420 Fig. S29). This was only 3.9% for tissue-specific genes (Supplemental file 1: Fig. S29). Testis,

421 myoblasts, mammary gland, and thymus had the highest proportion of tissue-specific genes  
422 displaying any type of AS event (Supplemental file 1: Fig. S29).

423 A total of 16,806 multi-tissue expressed genes (53% of all multi-tissue expressed genes) and  
424 74,487 multi-tissue expressed transcripts (51% of all multi-tissue expressed transcripts) showed  
425 Tissue Specificity Index (TSI) scores (Supplemental file 13) greater than 0.9 and were expressed  
426 in a tissue-specific manner. These genes and transcripts were expressed in a median of six  
427 tissues and four tissues, respectively (Supplemental file 1: Fig. S30A and B). Functional  
428 enrichment analysis of the top five percent of genes with the highest TSI score (3,171 genes)  
429 resulted in the identification of “sexual reproduction” (p-value 3.06e-24) and “fertilization” (p-  
430 value 1.04e-8) as their top enriched BP GO terms (Supplemental file 1: Fig. S30C-E,  
431 Supplemental file 14).

### 432 **Tying genes to phenotypes**

433 There were 9,800 predicted genes identified as the closest expressed gene to an existing QTL  
434 (QTL-associated genes) in their expressed tissues (Supplemental file 15). These genes had either  
435 QTLs located inside (6,511 genes) or outside (5,306 genes) their genomic borders (either from  
436 their 5' end or 3' end) with a median distance of 51.9 kilobases (KB) and a maximum distance of  
437 2.6 million bases (MB) (Supplemental file 1: Fig. S31). Most QTL-associated genes were  
438 annotated genes (8,130 genes or 83%). In addition, the median number of AS events in these  
439 genes (eight) was significantly higher than that observed in other genes (median of seven AS  
440 events; p-value 5.69e-09).



441 **Potential testis-pituitary axis**

442 Testis tissue was not clustered with any other tissues and had the highest number of tissue-  
443 specific genes (1,195 genes) compared to the rest of the tissues (Supplemental file 1: Fig. S4,  
444 Fig. S5, Fig. S18, and Fig. S19). Testis-specific genes were highly enriched with different traits  
445 related to fertility (e.g., percentage of normal sperm and scrotal circumference), body weight  
446 (e.g., body weight gain and carcass weight), and feed efficiency (e.g., residual feed intake)  
447 (Supplemental file 16). The extent of testis-pituitary axis involvement in the “percentage of  
448 normal sperm” was investigated using animals with both testis and pituitary samples (three  
449 samples per tissue). The *SPACA5* gene was the only testis-specific gene encoded protein with a  
450 signal peptide (SP) that was close to the “percentage of normal sperm” QTLs. The expression of  
451 this gene in testis samples showed significant positive correlation with 70 pituitary expressed  
452 genes that were closest to the “percentage of normal sperm” QTLs (Supplemental file 1: Fig.  
453 S32, Supplemental file 17). These pituitary genes were enriched with the “signal transduction in  
454 response to DNA damage” BP GO term (Supplemental file 1: Fig. S32). In addition, the  
455 expression of testis genes that encoded protein with a signal peptide that were close to the  
456 “percentage of normal sperm” QTLs was significantly correlated with expression of pituitary  
457 genes close to this trait (Fig. 9, Supplemental file 18). The same result was observed for the  
458 pituitary-testis tissue axis (Supplemental file 1: Fig. S33, Supplemental file 19).

459 **Trait similarity network**

460 The extent of genetic similarity between different bovine traits was investigated using their  
461 associated QTLs. A total of 1,857 significantly similar trait pairs (184 different traits) were

462 identified and used to create a bovine trait similarity network  
463 (<https://www.animalgenome.org/host/reecylab/a>; Supplemental file 20).

#### 464 **miRNAs**

465 A total of 2,007 miRNAs (at least ten mapped reads in each tissue) comprised of 973 annotated  
466 and 1,034 un-annotated miRNAs were expressed (Supplemental file 21). In each tissue, a  
467 median of 704 annotated miRNAs and 549 un-annotated miRNAs were expressed (Fig. 10A).  
468 The median expression of un-annotated miRNAs was 0.10 Reads Per Million (RPM), which was  
469 significantly lower than that observed for annotated miRNAs (0.41 RPM; p-value 3.25e-25; Fig.  
470 10B). In addition, un-annotated miRNAs were expressed in a median of 23 tissues, significantly  
471 lower than for annotated miRNAs (43 tissues; p-value 1.00e-45; Fig. 10C). A median of 84.53%  
472 of miRNAs were shared between pairs of tissues (Supplemental file 1: Fig. S34). Clustering of  
473 tissues based on miRNAs was similar to what was observed based on non-coding genes  
474 (Supplemental file 1: Fig. S35).

475 A total of 113 miRNAs (5.6%) were expressed in a single tissue and were denoted as tissue-  
476 specific (Supplemental file 1: Fig. S36A). The proportion of tissue-specific miRNAs was higher for  
477 un-annotated miRNAs, such that 75% of the tissue-specific miRNAs (85) were un-annotated.  
478 The number of un-annotated miRNAs was higher in pre-adipocytes compared to other tissues,  
479 followed by fetal gonad and testis (Supplemental file 1: Fig. S36B). Un-annotated miRNAs  
480 showed a significantly lower expression level compared to annotated miRNAs (p-value 1.4e-19;  
481 Supplemental file 1: FigureS36 C). In addition, a total of 1,047 multi-tissue expressed miRNAs  
482 (55% of all multi-tissue expressed miRNAs) had a TSI score greater than 0.9 and were expressed

483 in a tissue-specific manner (Additional file1: Fig. S36D). These miRNAs were expressed in a  
484 median of 19 tissues (Supplemental file 1: Fig. S36E).

485 Chromatin features across 500-base pair (bp) windows surrounding upstream of miRNA  
486 precursors' start sites or downstream of miRNA precursors' terminal sites from independent  
487 cattle experiments were used to investigate the relationship between miRNAs and chromatin  
488 accessibility. More than 99% of un-annotated miRNAs (1,027) and 94% of annotated miRNAs  
489 (923) were supported by at least one of the H3K4me3, H3K4me1, H3K27ac, CTCF-DNA binding,  
490 or ATAC-seq peaks (Fig. 11).

#### 491 **Summary of expressed transcripts, genes, and miRNAs**

492 The numbers of expressed transcripts, genes, and miRNAs in different tissues are summarized  
493 in Supplemental file 1: Fig. S37. In addition, the number of annotated and un-annotated genes,  
494 transcripts, and miRNAs in different tissues are summarized in Supplemental file 1: Fig. S38.

#### 495 **Discussion**

496 Despite many improvements in the current bovine genome annotation ARS-UCD1.2 assembly  
497 (Ensembl release 2021-03 and NCBI release 106) compared to the previous genome assembly  
498 (UMD3.1), these annotations are still far from complete [9, 10]. In this study, using RNA-seq and  
499 miRNA-seq data from 47 different bovine tissues/cell types, 12,698 un-annotated genes and  
500 1,034 un-annotated miRNAs were identified that have not been reported in current bovine  
501 genome annotations (Ensembl release 2021-03, NCBI release 106 and miRbase [11]). In  
502 addition, we identified protein-coding transcripts with a median ORF length of 270 nt for 822

503 annotated bovine genes that have been annotated as non-coding in current bovine genome  
504 annotations (Supplemental file 1: Fig. S14C). The high frequency of validation of these un-  
505 annotated genes and un-annotated miRNAs using multiple independent datasets from different  
506 technologies verifies the improvement in terms of the number of genes and miRNAs using our  
507 methods.

508 Five prime and 3'untranslated region length plays a critical role in regulation of mRNA stability,  
509 translation, and localization [4]. However, only a single 5' UTR and 3' UTR per gene is annotated  
510 in current bovine genome annotations (Ensembl release 2021-03 and NCBI release 106), and  
511 variations in UTR length are not available. In this study, 7,909 genes (22% of predicted genes)  
512 with multiple UTRs were identified. Genes with multiple 5' UTRs are common, primarily due to  
513 the presence of multiple promoters [12] or alternative splicing mechanisms within 5' UTRs [12].  
514 Fifty-four percent of human genes have multiple transcription start sites [12]. In addition, the  
515 length of 3' UTRs often varies within a given gene, due to the use of different poly(A) sites [4,  
516 13].

517 In this study, around 50% of expressed protein-coding genes in each tissue transcribed both  
518 coding and non-coding transcript isoforms. Several studies have shown evidence of the  
519 existence of bifunctional genes with coding and non-coding potential using RNA-seq and  
520 ribosome footprinting followed by sequencing (Ribo-seq) [14-16]. More than 20% of human  
521 protein-coding genes have been reported to transcribe non-coding isoforms, often generated  
522 by alternative splicing [17] and recurrently expressed across tissues and cell lines [16]. A  
523 considerable number of non-coding isoform variants of protein-coding genes appear to be  
524 sufficiently stable to have functional roles in cells [18]. It has been shown that the proportion of

525 non-coding isoforms from protein-coding genes dramatically increases during myogenic  
526 differentiation of primary human satellite cells and decreases in myotonic dystrophy muscles  
527 [19]. In this study, 106 non-coding genes were identified in fetal tissues that switched to  
528 protein-coding genes in their matched adult tissues. Taken together this supports the notion  
529 that protein-coding/non-coding transcript switching plays an important role in tissue  
530 development in cattle as well.

531 Nonsense-mediated RNA decay is an evolutionarily conserved process involved in RNA quality  
532 control and gene regulatory mechanisms [20]. For instance, the RNA-binding protein  
533 polypyrimidine tract binding protein 1 (*PTBP1*) can promote the transcription of NMD  
534 transcripts via alternative splicing, which negatively regulates its own expression [21]. In this  
535 study, NMD transcripts comprised 19% of bovine transcripts that were transcribed from 30% of  
536 bovine genes (10,498). In humans, NMD-mediated degradation can affect up to 25% of  
537 transcripts [22] and 53% of genes [23]. As expected, in this study, most genes that transcribed  
538 NMD transcripts were protein coding (83% or 8,687 genes), while a considerable portion (17%)  
539 were pseudogenes. Many pseudogenes are annotated to give rise to NMD transcripts [24, 25].  
540 Bioinformatic study of the human transcriptome revealed that 78% of NMD transcript–  
541 producing genes were protein coding, followed by pseudogenes (nine percent), long intergenic  
542 noncoding RNAs (six percent), and antisense transcripts (four percent) [25].

543 Despite the important regulatory function of lncRNAs and miRNAs, very low numbers of these  
544 elements have been annotated in the current bovine genome annotations (Table 7). In this  
545 study, a total of 10,789 lncRNA genes and 2,007 miRNA genes were expressed in the bovine  
546 transcriptome, which is similar to what has been reported for the human transcriptome (Table

547 7). While, a total of 3,770 human miRNAs and 1,203 cattle miRNAs have been reported in  
548 miRbase [11].

549 In this study, 1,038 pseudogene-derived lncRNAs were identified that were recurrently  
550 expressed across tissues and cell types. Ever-increasing evidence from different studies  
551 suggests pseudogene derived RNAs are key components of lncRNAs [26-28]. lncRNAs expressed  
552 from pseudogenes have been shown to regulate genes with which they have sequence  
553 homology [26, 27] or to coordinate development and disease in metazoan systems [26].

554 Correct annotation of gene borders has an important role in defining promoter and regulatory  
555 regions. Our novel transcriptome analysis extended (5'-end extension, 3'-end extension, or  
556 both) more than 11,000 annotated Ensembl or NCBI gene borders. Extensions were longer on  
557 the 3' side, which was relatively similar to that we observed in the pig transcriptome using  
558 PacBio Iso-Seq data [2].

559 A growing body of evidence indicates that a considerably large portion of lncRNAs encode  
560 microproteins that are less conserved than canonical open reading frames [29-33]. In this study,  
561 a vast majority (98%) of predicted lncRNAs had short ORFs (<44 amino acids) that were less  
562 conserved than canonical ORFs (Table 2).

563 Alternative splicing is the key mechanism to increase the diversity of the mRNA expressed from  
564 the genome and is therefore essential for response to diverse environments. In this study,  
565 skipped exons and retained introns were the most prevalent AS events identified in the bovine  
566 transcriptome, similar to what has been observed in other vertebrates and invertebrates [34]. A

567 higher rate of AS events was observed in fetal tissues compared to their adult tissue  
568 counterparts. The same result has been observed in a recently published study in humans [35].  
569 We hypothesized that the integration of the gene/transcript data with previously published  
570 QTL/gene association data would allow for the identification of potential molecular  
571 mechanisms responsible for a) tissue-tissue communication as well as b) genetic correlations  
572 between traits. To test the first hypothesis, we developed a novel approach to study the  
573 involvement of tissue-tissue interconnection in different traits based on the integration of the  
574 transcriptome with publicly available QTL data. In particular, the interconnection between  
575 testis and pituitary tissues with respect to the “percentage of normal sperm” trait was  
576 investigated in more detail. This resulted in the identification of the regulation of ubiquitin-  
577 dependent protein catabolic process, the regulation of Nuclear factor- $\kappa$ B (NF- $\kappa$ B) transcription  
578 factor activity, and Rab protein signal transduction as key components of this tissue-tissue  
579 interaction (Supplemental file 18 and 19). Interestingly, expressed genes that were closest to  
580 “percentage of normal sperm” QTLs, and also encoded protein with a signal peptide (short  
581 peptide present at the N-terminus of proteins that are destined toward the secretory  
582 pathway[36]) in both testis and pituitary tissues, were highly enriched for the BP GO term  
583 “regulation of ubiquitin-dependent protein catabolic process” (Supplemental file 18 and 19).  
584 The expression of these genes in testis tissue was significantly correlated with expression levels  
585 of pituitary expressed genes closest to “percentage of normal sperm” QTLs that were highly  
586 enriched for the “positive regulation of NF-kappaB transcription factor activity” BP GO term  
587 (Supplemental file 1: Fig. S32 and Supplemental file 18). Activation of NF- $\kappa$ B requires  
588 ubiquitination, and this modification is highly conserved across different species [37]. NF- $\kappa$ B

589 induces secretion of adrenocorticotrophic hormone from the pituitary [38], which directly  
590 stimulates testosterone production by the testis [39]. In addition, ubiquitinated proteins in  
591 testis cells are required for the progression of mature spermatozoa [40]. The expression levels  
592 of pituitary expressed genes closest to “percentage of normal sperm” QTLs that also encoded  
593 signal peptides were significantly correlated with expression levels of testis expressed genes  
594 closest to “percentage of normal sperm” QTLs (Supplemental file 1: Fig. S33). These testis genes  
595 were highly enriched for the “Rab protein signal transduction” BP GO term (Supplemental file  
596 19). Rab proteins have been reported to be involved in male germ cell development [41]. Thus,  
597 it appears that integration of gene data with QTL/association data can be used to identify  
598 putative molecular pathways underlying tissue-tissue communication mechanisms.

599 To test the second hypothesis, we also developed a novel approach to study trait similarities  
600 based on the integration of the transcriptome with publicly available QTL data. Using this  
601 approach, we could identify significant similarity between 184 different bovine traits. For  
602 example, clinical mastitis showed significant similarity with 23 different cattle traits that were  
603 greatly supported by published studies, such as milk yield [42], milk composition traits [43],  
604 somatic cell score [44], foot traits [45], udder traits [46], daughter pregnancy rate [47], length  
605 of productive life [48] and net merit [49]. Similar results were observed for residual feed intake,  
606 which showed significant similarity with 14 different traits such as average daily feed intake  
607 [50], average daily gain [51], carcass weight [52], feed conversion ratio [53], metabolic body  
608 weight [54], subcutaneous fat [55], and dry matter intake [56].

609 Taken together, these results identify a list of candidate genes that might harbor genetic  
610 variation responsible for the genetic mechanisms underlying genetic correlations



611 (Supplemental file 18 and 1. If this is the case, in the future, these novel methods should be  
612 able to predict the impact of a given set of genetic variants that are associated with a trait of  
613 interest on other traits that were not measured in a given study. This might then lead to the  
614 optimization of variants used (or not used) in genomic selection to minimize any non-beneficial  
615 effect of selection on selected traits. However, it is important to acknowledge that the nearest  
616 neighbor gene to a genotype association is not necessarily the causal gene. None the less,  
617 these results are intriguing in that meaningful genetic correlation can be recapitulated.

## 618 **Conclusions**

619 In-depth analysis of multi-omics data from 47 different bovine tissues/cell types provided  
620 evidence to improve the annotation of thousands of protein-coding, lncRNA, and miRNA genes.  
621 These validated results increase the complexity of the bovine transcriptome (number of  
622 transcripts per gene, number of UTRs per gene, lncRNA transcripts, AS events, and miRNAs),  
623 comparable to that reported for the highly annotated human genome. We provided direct  
624 evidence that the predicted un-annotated transcripts extend existing annotated gene models,  
625 by verifying such extensions using independent WTTs-seq and RAMPAGE data. We utilized a  
626 novel approach to integrate the transcriptome with publicly available QTL data and showed its  
627 application in a study of tissue axis involvement in different traits and genetic similarity  
628 between different traits. This approach is particularly important in the selection of indicator  
629 traits for breeding purposes, study of artificial selection side effects in livestock species, and  
630 functional annotation of poorly annotated livestock genomes.

## 631 **Methods**

632 **Tissue and cell collection, total RNA extraction and construction of RNA-seq, miRNA-seq,**  
633 **WTTS-seq, ATAC-seq, and CHIP-seq libraries**

634 **Cell sample collections.** Skeletal muscle and subcutaneous fat samples were collected from  
635 Angus-crossbred steers slaughtered at the Virginia Tech Meat Center. Satellite cells were  
636 isolated from skeletal muscle by pronase digestion as described previously (Leng et al. 2019).  
637 The isolated satellite cells were activated to proliferate as myoblasts by culturing in growth  
638 medium composed of Dulbecco's Modified Eagle Medium (DMEM), 10% fetal bovine serum  
639 (FBS), and 1% antibiotics-antimycotics. To induce myoblasts to differentiate into myocytes,  
640 myoblasts cultured in growth medium were switched to differentiation medium composed of  
641 DMEM and 2% horse serum for 2 days. Preadipocytes from subcutaneous fat were isolated by  
642 collagenase digestion as previously described (Hausman et al. 2008). To induce preadipocytes  
643 to differentiate into adipocytes, preadipocytes were initially cultured in growth medium  
644 (DMEM/F12, 10% FBS, 1% antibiotics-antimycotics) to reach confluency, then in induction  
645 medium (DMEM/F12, 10% FBS, 1% antibiotics-antimycotics, 10 µg/mL insulin, 1 µM  
646 dexamethasone, 0.5 mM isobutyl methylxanthine, and 200 µM indomethacin) for 2 days, and  
647 lastly in maintenance medium (DMEM/F12, 10% FBS, 1% antibiotics-antimycotics, 1 µg/mL  
648 insulin) for 10 days.

649 **Adult tissue collections.** Procedures for tissue collection followed the Animal Care and Use  
650 protocol (#18464) approved by the Institutional Animal Care and Use Committee (IACUC),  
651 University of California, Davis (UCD). Four cattle (2 males and 2 females) were slaughtered at  
652 UCD using captive bolt under USDA inspection at 14 months old and were intact male and  
653 female Line 1 Herefords that had the same sire, provided by Fort Keogh Livestock and Range  
654 Research Lab [57]. Tissue samples were flash frozen in liquid nitrogen then stored at  $-80^{\circ}\text{C}$   
655 until further assay processing.

656 **Fetal tissue collections.** Fetal sample collection and tissue collection were approved by IACU),  
657 University of Idaho (2017-67). Four pregnant females at day 78 of gestation Line 1 Herefords  
658 were slaughtered at UI meats lab using captive bolt under USDA inspection. Animals were  
659 provided by Fort Keogh Livestock and Range Research Lab (Tixier-Boichard et al. 2021). Tissue  
660 samples were flash frozen in liquid nitrogen then stored at  $-80^{\circ}\text{C}$  until further assay processing.

661 **RNA-seq library construction.** Tissue samples (Supplemental file 22) were collected from  
662 storage at  $-80^{\circ}\text{C}$  and ground to a powder using a mortar and pestle and liquid nitrogen. The  
663 tissue was next homogenized in QIAzol Lysis Reagent (Qiagen Catalog No. 79306) using a  
664 QIAshredder spin column (Qiagen Catalog No. 79656). After centrifugation, the lysate was  
665 mixed with chloroform, shaken vigorously for 15 sec, incubated for 2 – 3 min at room  
666 temperature, and centrifuged for 15 min at  $12,000 \times g$  at  $4^{\circ}\text{C}$ . The upper, aqueous phase was  
667 transferred to a new collection tube and 1.5 vol of 100% ethanol was added and mixed  
668 thoroughly by pipetting up and down several times. Total RNA was then isolated from the  
669 sample using the RNeasy Mini Kit (Qiagen Catalog No. 74106) according to the manufacturer's

670 instructions. Contaminating DNA was removed by treating total RNA with DNase (AM1906,  
671 Ambion). Total RNA quantity was measured with the Quant-It RiboGreen RNA Assay Kit (Life  
672 Technologies Corp., Carlsbad, CA) and quality assessed by fragment analysis (Advance Analytical  
673 Technologies, Inc., Ankeny IA).

674 **Mammary gland tissue collection and RNA-seq library construction.** The 16 animals used in  
675 this study were Holstein-Friesian heifers from a single herd managed at the AgResearch  
676 Research Station in Ruakura, NZ. All experimental protocols were approved by the AgResearch,  
677 NZ, ethics committee, and carried out according to their guidelines. Samples were collected  
678 from the same animals at 5 time points: virgin state before pregnancy between 13 and 15  
679 months of age (virgin), mid-pregnant at day 100 of pregnancy, late pregnant ~2 weeks pre-  
680 calving, early lactation ~2 weeks post-calving, and at peak lactation, 34-38 days post-calving.  
681 Tissue samples were obtained by mammary biopsy using the Farr method [58]. Lactating cows  
682 were milked before biopsy and sampled within 5 hours of milking. Biopsy sites were clipped and  
683 given aseptic skin preparation (povidone iodine base scrub and iodine tincture) and  
684 subcutaneous local anesthetic (4 ml per biopsy site). Core biopsies were taken using a powered  
685 sampling cannula (4.5 mm internal diameter) inserted into a 2 cm incision. The resulting  
686 samples of mammary gland parenchyma measured 70 mm in length, with a 4 mm diameter.  
687 Small slices from each sample were preserved for histology before mammary epithelial  
688 organoids were separated from surrounding adipose and connective tissue to allow for  
689 secretory-specific signals in the RNA-seq analysis. In preparation for isolating organoids, tissue  
690 samples were digested in a freshly prepared collagenase solution containing 0.2% collagenase A  
691 (Roche), 0.05% trypsin (1:250 powder, 100U/ml Gibco), hyaluronidase (Sigma), 5% fetal calf

692 serum (Hyclone), Pen/Strep/Fungizone solution (Hyclone) or 5 µg/ml Gentamycin (Sigma) in  
693 DMEM/F12 (Gibco) with 10 ng/ml insulin. Samples were minced to a fine slurry and incubated  
694 in this freshly prepared collagenase solution (10 ml solution/g tissue) for 3.5 hours at 37°C in a  
695 50 ml conical tube with slow shaking (120 rpm). Digested tissue was centrifuged at 453 x g for  
696 10 min at 4°C, after which the supernatant and fat layers were discarded, and the pellet was  
697 gently resuspended in 5 ml DMEM/F12 without serum. A further 5 ml DMEM/F12 without  
698 serum was added, and the sample was centrifuged at 453 x g for 10 min at 4°C. The media was  
699 discarded, and the pellet was gently resuspended in 10 ml DMEM/F12 and centrifuged for  
700 another 10 min at 453 x g and 4°C. The media was discarded, and pellet resuspended in 10 ml  
701 DMEM/F12 for a third time, and the sample centrifuged in a series of brief spins achieved by  
702 allowing the centrifuge to reach 453 x g for two seconds before applying the brake. These brief  
703 pulse spins were repeated at least 4 times, or until examining the sample under a microscope  
704 revealed primarily epithelial organoid clusters and very few single cells. At this point, the  
705 organoid pellet was resuspended in 1 ml TRIzol and stored at -80°C until RNA isolation. High-  
706 quality total RNA (RIN > 7) was extracted from frozen mammary epithelial organoid pellets  
707 using NucleoSpin® miRNA isolation kit (MACHEREY-NAGEL) according to the manufacturer's  
708 protocol, isolating large and small (<200 bp) fractions separately. The "large" RNA fraction was  
709 used to prepare strand-specific poly(A)+ RNA-seq libraries for sequencing. The "small" RNA  
710 fraction was used to make miRNA-seq libraries using NEXTflex™ Small RNA-Seq Kit v3.

711 **miRNA-seq library construction.** Tissue samples (Supplemental file 22) were collected similarly  
712 to the method described in the previous section. QIAseq miRNA Library Kit (Qiagen, cat no.  
713 331505) and QIAseq miRNA NGS 96 Index IL Kit (Qiagen, cat no. 331565) were used to isolate  
714 miRNAs from all tissues except mammary gland. miRNAs from mammary gland were isolated  
715 using NEXTflex™ Small RNA-Seq Kit v3 (Illumina) according to the manufacturer's instructions.  
716 The isolated miRNA was subjected to 3' ligation to ligate a pre-adenylated DNA adaptor to the  
717 3' ends of all miRNAs. An RNA adaptor was then ligated to the 5' end of the mature miRNA to  
718 complete 5' ligation. cDNA synthesis was completed using a reverse transcriptase (RT) primer  
719 containing integrated unique molecular identifiers (UMI). The RT primer bound to the 3'  
720 adaptor region and facilitated conversion of the 3'/5' ligated miRNAs into cDNA while a UMI  
721 was assigned to every miRNA molecule. After reverse transcription, a clean-up of the cDNA was  
722 performed using a streamlined magnetic bead-based method. Library amplification was  
723 accomplished by a universal forward primer from a plate being paired with 1 of 96 dried  
724 reverse primers in the same plate (Qiagen, cat no. 331565) to assign each sample a unique  
725 custom index. Following library amplification, a clean-up of the miRNA library was performed  
726 using a streamlined magnetic bead-based method. Libraries were then evaluated for quantity  
727 and quality measures before being normalized and pooled for Illumina sequencing (1×50bp).

728 **WTTS-seq library construction.** Construction of the WTTS-seq libraries from tissue samples  
729 (Supplemental file 22) involved fragmentation, poly(A)+ RNA enrichment, first-strand cDNA  
730 synthesis by reverse transcription and second-strand cDNA synthesis by PCR as described  
731 previously [59]. The starting material was 2.5 µg of total RNA per library, which was fragmented  
732 with 1 µl of 10X RNA fragmentation buffer (Ambion, AM8740), followed by enrichment of

733 poly(A)+ RNA using Dynabeads (Ambion 61002). The poly(A)+ RNA molecules were then used  
734 for the first-strand cDNA synthesis with both 5' adaptor (switching primer, 100  $\mu$ M) and 3'  
735 adaptor (containing oligo (dT10), 100  $\mu$ M) catalyzed by the SuperScript III reverse transcriptase  
736 (200 U/ $\mu$ l) (Invitrogen, 18080). The first-strand cDNA molecules were chemically enriched with  
737 RNases I and H and used to synthesize the second-strand cDNA using PCR. Base PCR conditions  
738 were as follow: initial denaturation at 98  $^{\circ}$ C for 30 s, PCR cycles of 98  $^{\circ}$ C for 10 s, 50 $^{\circ}$ C for 30 s,  
739 and 72 $^{\circ}$ C for 30 s, and final extension at 72 $^{\circ}$ C for 10 min. The size-selected cDNA (200 – 500 bp)  
740 was purified with SPRI beads (Agencourt AMPure XP beads, Beckman Coulter, Brea, CA) and  
741 sequenced using an Ion PGM™ Sequencer at Washington State University.

742 **ATAC-seq library construction.** Frozen tissue samples (Supplemental file 22) were pulverized  
743 under liquid nitrogen using mortar and pestle. Permeabilized nuclei were obtained by  
744 resuspending pulverized tissue (5-15 mg) in 250  $\mu$ L Nuclear Permeabilization Buffer (0.2%  
745 IGEPAL-CA630 [I8896, Sigma], 1 mM DTT [D9779, Sigma], Protease inhibitor [05056489001,  
746 Roche], and 5% BSA [A7906, Sigma] in PBS [10010-23, Thermo Fisher Scientific]), and incubating  
747 for 10 min on a rotator at 4 $^{\circ}$ C. Nuclei were then pelleted by centrifugation for 5 min at 500 x g  
748 at 4 $^{\circ}$ C. The pellet was resuspended in 25  $\mu$ L ice-cold Tagmentation Buffer (33 mM Tris-acetate  
749 [pH = 7.8; BP-152, Thermo Fisher Scientific], 66 mM K-acetate [P5708, Sigma], 11 mM Mg-  
750 acetate [M2545, Sigma], 16% DMF [DX1730, EMD Millipore] in molecular biology grade water  
751 [46000-CM, Corning]). An aliquot was then taken and counted by hemocytometer to determine  
752 nuclei concentration. Approximately 50,000 nuclei were resuspended in 20  $\mu$ L ice-cold  
753 Tagmentation Buffer and incubated with 1  $\mu$ L Tagmentation enzyme (FC-121-1030, Illumina) at  
754 37  $^{\circ}$ C for 30 min with shaking at 500 rpm. The tagmentated DNA was purified using MinElute

755 PCR purification kit (28004, Qiagen). The libraries were amplified using NEBNext High-Fidelity  
756 2X PCR Master Mix (M0541, NEB) with primer extension at 72°C for 5 min, denaturation at 98°C  
757 for 30 s, followed by 8 cycles of denaturation at 98°C for 10 s, annealing at 63°C for 30 s and  
758 extension at 72°C for 60 s. Amplified libraries were then purified using MinElute PCR  
759 purification kit (28004, Qiagen), and two size selection steps were performed using SPRIselect  
760 bead (B23317, Beckman Coulter) at 0.55X and 1.5X bead-to-sample volume ratios, respectively.  
761 ATAC-seq libraries were sequenced on an Illumina Nextseq 500 platform using Nextra V2  
762 sequencing chemistry to generate 2 × 75 paired-end reads.

763 **Sequencing the transcriptomes of seven bovine tissues by using the PacBio Iso-Seq and**  
764 **Illumina RNA-Seq technologies**

765 Publicly available PacBio Iso-seq reads and matched RNA-seq reads (PRJNA386670) were used  
766 in this experiment. Sequence reads were generated using the following procedure. Frozen  
767 tissue samples (Supplemental file 22) were pulverized by grinding with disposable mortar and  
768 pestle in liquid nitrogen. RNA was extracted using TRIzol reagent as directed by the  
769 manufacturer (Invitrogen) with integrity examined using a BioAnalyzer (Agilent). Only samples  
770 with RIN values >8 were used for cDNA synthesis. Libraries for RNA-seq short-read sequencing  
771 were prepared using the TruSeq RNA Kit following the “TruSeq RNA Sample Preparation v2  
772 Guide” as recommended by the manufacturer (Illumina). RNA-seq libraries were sequenced on  
773 a NextSeq500 instrument. IsoSeq libraries for long-read sequencing were prepared using the  
774 SMRTbell Template Prep Kit 1.0. First strand cDNA synthesis was performed with approximately  
775 1 µg of extracted RNA from each tissue using the Clontech SMARTer PCR cDNA Synthesis Kit  
776 (Clontech) as directed by the manufacturer. cDNA was then converted to SMRTbell template



777 library following the “Iso-Seq using Clontech cDNA Synthesis and BluePippin Size Selection”  
778 protocol as directed by the manufacturer (Pacific Biosciences). Three size fraction pools for  
779 each tissue were prepared using the BluePippin instrument (Sage Science), representing insert  
780 sizes of 1-2 kb, 2-3 kb, and 3-6 kb. The two smaller fractions were sequenced in three to five  
781 SMRT cells on an RSII instrument (Pacific Biosciences), and the largest fraction sequenced in five  
782 or six cells, using P6/C4 chemistry. The sequences were processed into HQ isoforms using SMRT  
783 Analysis v6.0 for each tissue independently but with all size fractions within tissue included in  
784 the analysis.

#### 785 **RNA-seq data analysis and transcriptome assembly**

786 Single-end Illumina RNA-Seq reads (75 bp) from each tissue sample were trimmed to remove  
787 the adaptor sequences and low-quality bases using Trim Galore (version 0.6.4) [60] with --  
788 quality 20 and --length 20 option settings. The resulting reads were aligned against ARS-UCD1.2  
789 bovine genome using STAR (version 020201) [61] with a cut-off of 95% identity and 90%  
790 coverage. FeatureCounts (version 2.0.2) [62] was used to quantify genes reported in the NCBI  
791 gene build (version 1.21) with -Q 255 -s 2 --ignoreDup --minOverlap 5 option settings. The  
792 resulting gene counts were adjusted for library size and converted to Counts Per Million (CPM)  
793 values using SVA R package (version 3.30.0) [63]. In each tissue, sample similarities were  
794 checked using hierarchical clustering and regression analysis of gene expression values (log<sub>2</sub>  
795 based CPM), and outlier samples were expressed and removed from downstream analysis.  
796 Samples from each tissue were combined to get the most comprehensive set of data in each  
797 tissue. To reduce the processing time due to huge sequencing depth, the trimmed reads were  
798 in silico normalized using insilico\_read\_normalization.pl from Trinity package (version 2.6.6)

799 [64] with --JM 350G and --max\_cov 50 option settings. Normalized RNA-seq reads were aligned  
800 against ARS-UCD1.2 bovine genome using STAR (version 020201) [61] with a cut-off of 95%  
801 identity and 90% coverage. The normalized reads were assembled using *de novo* Trinity  
802 software (version 2.6.6) [64] combined with massively parallelized computing using  
803 HPCgridRunner (v1.0.1) [65] and GNU parallel software [66]. The resulting transcript reads were  
804 collapsed and grouped into putative gene models (clustering transcripts that had at least a one-  
805 nucleotide overlap) by the pbtranscript-ToFU from SMRT Analysis software (v2.3.0) [67] with  
806 min-identity = 95%, min-coverage = 90% and max\_fuzzy\_junction = 15 nt, whereas the 5'-end  
807 and 3'-end difference were not considered when collapsing the reads. Base coverage of the  
808 resulting transcripts was calculated using mosdepth (version 0.2.5) [68]. Predicted transcripts  
809 were required to have a minimum of three times base coverage in their assembled tissues. The  
810 predicted acceptor and donor splice sites were required to be canonical and supported by  
811 Illumina-seq reads that spanned the splice junction with 5-nt overhang. Spliced transcripts with  
812 the exact same splice junctions as their reference transcripts but that contained retained  
813 introns were removed from analysis, as they were likely pre-RNA sequences. Unspliced  
814 transcripts with a stretch of at least 20 A's (allowing one mismatch) in a genomic window  
815 covering 30 bp downstream of their putative terminal site were removed from analysis, as they  
816 were likely genomic-DNA contaminations. To decrease the false positive rate, unspliced  
817 transcripts that were only expressed in a single tissue were removed from downstream  
818 analysis. In addition, single-exon genes without histone mark (H3K4me3, H3K4me1, H3K27ac)  
819 or ATAC-seq peaks mapped to their promoter (see Relating transcripts and genes to epigenetic  
820 data section) were removed from downstream analysis as they were likely transcriptional noise.

821 The resulting transcripts from each tissue were re-grouped into gene models using an in-house  
822 Python script. Structurally similar transcripts from the different tissues (see Comparison of  
823 transcript structures across datasets/tissues section) were collapsed using an in-house Python  
824 script to create the RNA-seq based bovine transcriptome.

825 The resulting transcripts and genes were quantified using `align_and_estimate_abundance.pl`  
826 from the Trinity package (version 2.6.6) [64] with `--aln_method bowtie --est_method RSEM --`  
827 `SS_lib_type R` option settings.

828 “Isoform” and “transcript” terms are used interchangeably throughout the manuscript.

### 829 **PacBio Iso-Seq data analysis**

830 PacBio Iso-seq data has been processed as described for the pig transcriptome [2] with the  
831 following exceptions. Errors in the full-length, non-chimeric (FLNC) cDNA reads were corrected  
832 with the preprocessed RNA-Seq reads from the same tissue samples using the combination of  
833 `proofread (v2.12)` [69] and `FMLRC (v1.0.0)` [70] software packages. Error rates were computed  
834 as the sum of the numbers of bases of insertions, deletions, and substitutions in the aligned  
835 FLCN error-corrected reads divided by the length of aligned regions for each read (Table 8).

836 The RNA-seq-based transcriptome was assembled as described in the previous section.

837 **Oxford Nanopore data analysis**

838 Assembled isoforms from a previously published Oxford Nanopore experiment were used in  
839 this study (Halstead et al. 2021).

840 **Comparison of transcript structures across datasets/tissues**

841 When comparing transcripts across datasets/tissues, transcripts whose 5' and 3' borders were  
842 supported by RAMPAGE and/or WTTS data (see Transcript and gene border validation section)  
843 and whose splice junctions were identical (maximum fuzzy junction was set to 15 bp) were  
844 considered “structurally equivalent transcripts”. The maximum of 100 nt fuzzy 5' and 3'  
845 transcript borders were applied when comparing transcripts were not supported by RAMPAGE  
846 and/or WTTS data. Other transcripts that did not meet these criteria were considered  
847 “structurally different transcripts”.

848 A pair of genes was considered as structurally equivalent across datasets if they transcribed at  
849 least single “structurally equivalent transcript”.

850

851 **Prediction of transcript and gene biotypes**

852 Transcripts' open reading frames (ORFs) were predicted using the stand-alone version of  
853 ORFfinder [71] with “ATG and alternative initiation codons” as ORF start codon. The longest  
854 three ORFs were matched to the NCBI non-redundant vertebrate database and Uniprot  
855 vertebrate database using Blastp [71] with E-value cutoff of  $10^{-6}$ , min coverage 60%, and min  
856 identity 95%. The ORFs with the lowest E-value to a protein were used as the representative, or

857 if no matches were found, the longest ORF was used. Putative transcripts that had  
858 representative ORFs longer than 44 amino acids were labelled as protein-coding transcripts. If  
859 the representative ORF had a stop codon that was more than 50 bp upstream of the final splice  
860 junction, it was labelled as a nonsense-mediated decay transcript [72]. Transcripts with start  
861 codon but no stop codon before their poly(A) site were labelled non-stop decay RNAs. Putative  
862 non-coding transcripts (ORFs shorter than 44 amino acids and lack of coding potential predicted  
863 by CPC2 [73]) with lengths less than 200 bp that did not overlap with annotated or un-  
864 annotated miRNA precursors (see miRNA-seq data analysis section) were labelled as small non-  
865 coding RNAs [72]. Putative non-coding transcripts with lengths greater than 200 bp were  
866 labelled as long non-coding RNAs [72]. Long non-coding RNAs overlapping one or more coding  
867 loci on the opposite strand were labelled as antisense lncRNAs. Long non-coding RNAs located  
868 in introns of coding genes on the same strand were labelled as sense-intronic lncRNAs. Long  
869 non-coding RNAs that had an exon(s) that overlapped with a protein-coding gene were labeled  
870 as Intragenic lncRNAs. Long non-coding RNAs located in intergenic regions of the genome were  
871 labeled as Intergenic lncRNAs.

872 Putative genes that transcribed at least a single protein-coding transcript were labelled as  
873 protein-coding genes. Putative genes with homology to existing vertebrate protein-coding  
874 genes (Blastx [71], E-value cut-off  $10^{-6}$ , min coverage 90%, and min identity 95%) but containing  
875 a disrupted coding sequence, i.e., transcribe only nonsense-mediated decay or non-stop decay  
876 transcripts in all of their expressed tissues, were labelled as pseudogenes. The rest of the  
877 putative genes were labeled as non-coding.

878 **ncRNAs homology analysis**

879 Putative non-coding transcripts were matched to NCBI and Ensembl vertebrate ncRNA  
880 databases using Blastn [71] with E-value cutoff of  $10^{-6}$ , min coverage 90%, and min identity  
881 95%. Transcripts with at least one hit were considered as homologous ncRNAs.

882 **Transcriptome termini site sequencing data analysis**

883 T-rich stretches located at the 5' end of each WTTS-seq raw read were removed using an in-  
884 house Perl script, as described previously [59]. T-trimmed reads were error-corrected using  
885 Coral (version 1.4.1) [74] with -v -Y -u -a 3 option settings. The resulting reads were quality  
886 trimmed using FASTX Toolkit (version 0.0.14) [75] with -q 20 and -p 50 option settings. High-  
887 quality, error-corrected WTTS-seq reads were aligned against the ARS-UCD1.2 bovine genome  
888 using STAR (version 020201) [61] with a cut-of of 95% identity and 90% coverage.

889 **ChIP-seq data analysis**

890 Regions of signal enrichment ("peaks") from a previously published ChIP-seq experiment were  
891 used in this study [76].

892 **ATAC-seq data analysis**

893 The UC Davis FAANG Functional Annotation Pipeline was applied to process the ATAC-seq data,  
894 as previously described [76]. Briefly, the ARS-UCD1.2 genome assembly and Ensembl genome  
895 annotation (v100) were used as references for cattle. Sequencing reads were trimmed with  
896 Trim Galore! (Krueger et al. 2015) (v.0.6.5) and aligned with either STAR (Dobin et al. 2012)  
897 (v.2.5.4a) or BWA (Li et al. 2013) (v0.7.17) to the respective genome assemblies. Alignments

898 with MAPQ scores <30 were filtered using Samtools (Li et al. 2009) (v.1.9). Duplicate reads were  
899 marked and removed using Picard (v.2.18.7). Regions of signal enrichment were called by  
900 MACS2 (Zhang et al. 2008) (v.2.1.1).

#### 901 **Relating transcripts and genes to epigenetic data**

902 The promoter was defined as the genomic region that spans from 500 bp 5' to 100 bp 3' of the  
903 gene/transcript start site. Histone mark (H3K4me3, H3K4me1, H3K27ac), CTCF-DNA binding or  
904 ATAC-seq peaks mapped to the promoter of a given gene/transcript were related to that  
905 gene/transcript.

#### 906 **Transcript and gene border validation**

907 RAMPAGE peaks from a previously published experiment [10] were used to validate  
908 gene/transcript start site. Peaks within the genomic region that spans from 30 bp 5' to 10 bp 3'  
909 of a gene/transcript start site were assigned to that gene/transcript. WTTS-seq reads (median  
910 length of 161 bp) within the genomic region that spans from 10 bp 5' to 165 bp 3' of a  
911 gene/transcript terminal site were assigned to that gene/transcript.

#### 912 **Functional enrichment analysis**

913 The potential mechanism of action of a group of genes was deciphered using ClueGO [77]. The  
914 latest update (May 2021) of the Gene Ontology Annotation database (GOA) [78] was used in  
915 the analysis. The list of genes with at least one transcript expressed in a given tissue was used  
916 as background for that tissue. The GO tree interval ranged from 3 to 20, with the minimum  
917 number of genes per cluster set to three. Term enrichment was tested with a right-sided hyper-

918 geometric test that was corrected for multiple testing using the Benjamini-Hochberg procedure  
919 [79]. The adjusted p-value threshold of 0.05 was used to filter enriched GO terms.

## 920 **Alternative splicing analysis**

921 Alternative splicing events, except Unique Splice Site Exons, were detected using  
922 generateEvents from SUPPA (version 2.3) [80] with default settings. Unique Splice Site Exons  
923 were detected using an in-house Python script.

## 924 **miRNA-seq data analysis**

925 Single-end Qiagen miRNA-seq reads (50 bp) from each tissue sample were trimmed to remove  
926 the adaptor sequences and low-quality bases using Trim Galore (version 0.6.4) [60] with --  
927 quality 20, --length 16, --max\_length 30 -a AACTGTAGGCACCATCAAT option settings. miRNA  
928 reads were aligned against the ARS-UCD1.2 bovine genome using mapper.pl from mirDeep2  
929 (version 0.1.3) [81] with -e -h -q -j -l 16 -o 40 -r 1 -m -v -n option settings. miRNA mature  
930 sequences along with their hairpin sequences for Bos taurus species were downloaded from  
931 miRbase [11]. These sequences, along with the aligned miRNA reads, were used to quantify  
932 annotated miRNAs in each sample using miRDeep2.pl from mirDeep2 (version 0.1.3) [81] with -t  
933 bta -c -v 2 setting options. miRNA normalized Reads Per Million (RPM) were used to check  
934 sample similarities using hierarchical clustering and regression analysis of gene expression  
935 values (log<sub>2</sub> based CPM), and outlier samples were detected and removed from downstream  
936 analysis. In order to predict the most comprehensive set of un-annotated miRNAs, samples  
937 from different tissues were concatenated into a single file that were aligned against the ARS-  
938 UCD1.2 bovine genome using mapper.pl from mirDeep2 (version 0.1.3) [81] with the



939 aforementioned settings. Aligned reads from the previous step were used, along with  
940 annotated miRNAs' mature sequences and their hairpins, to predict un-annotated miRNAs  
941 using miRDeep2.pl from mirDeep2 (version 0.1.3) [81] with the aforementioned settings.  
942 Samples from each tissue were combined to get the most comprehensive set of data for that  
943 tissue. Mature miRNA sequences and their hairpins for both annotated and predicted un-  
944 annotated miRNAs' sequences along with the aligned miRNA reads from each tissue were used  
945 to quantify annotated and un-annotated miRNAs in each tissue using mirDeep2 (version 0.1.3)  
946 [81] with the aforementioned settings.

#### 947 **Tissue-specificity index**

948 Tissue Specificity Index (TSI) calculations were utilized to present more comprehensive  
949 information on transcript/gene/miRNA expression patterns across tissues. This index has a  
950 range of zero to one with a score of zero corresponding to ubiquitously expressed  
951 transcripts/genes/miRNAs (i.e., "housekeepers") and a score of one for  
952 transcripts/genes/miRNAs that are expressed in a single tissue (i.e., "tissue-specific") [82]. The  
953 TSI for a transcript/gene/miRNA  $j$  was calculated as [82]:

954

955

$$TSI_j = \frac{\sum_{i=1}^N (1 - x_{j,i})}{N - 1}$$

956

957 where  $N$  corresponds to the total number of tissues measured, and  $x_{j,i}$  is the expression  
958 intensity of tissue  $i$  normalized by the maximal expression of any tissue for  
959 transcript/gene/miRNA  $j$ .

#### 960 **QTL enrichment analysis**

961 Publicly available bovine QTLs were retrieved from Animal QTLdb [83]. Closest expressed gene  
962 to a given trait's QTLs were denoted as QTL-associated genes for that trait. The median distance  
963 of QTLs located outside gene borders to the closest expressed gene was 51.9 kilobases and the  
964 maximum distance was 2.6 million bases. QTL enrichment was tested with a right-sided Fisher  
965 Exact test using an in-house Python script. The resulting p-values were corrected for multiple  
966 testing by the Benjamini-Hochberg procedure [79]. The adjusted p-value threshold of 0.05 was  
967 used to filter QTLs.

#### 968 **Trait similarity network**

969 For a given pair of traits, trait A was denoted as "similar" to trait B if a significant portion of trait  
970 A's QTL-associated genes were also the closest expressed genes to trait B QTLs based on 1000  
971 permutation tests. The resulting p-values were corrected for multiple testing using the  
972 Benjamini-Hochberg procedure [79]. The same procedure was used to test trait B's similarity to  
973 trait A. The adjusted p-value threshold of 0.05 was used to filter significant trait similarities. A  
974 graphical presentation of the method used to construct the tissue similarity network is  
975 presented in Supplemental file 1: Fig. S39. The resulting network was visualized using  
976 Cytoscape software [84].

977

978 **Testis-pituitary axis correlation significance test**

979 The presence of signal peptides on representative ORFs of protein-coding transcripts was  
980 predicted using SignalP-5.0 [85]. Spearman correlation coefficients were used to study  
981 expression similarity between testis genes encoding signal peptides that were closest to the  
982 “percentage of normal sperm” QTLs (62 genes) and pituitary expressed genes closest to the  
983 “percentage of normal sperm” QTLs (246 genes). To test the statistical difference between  
984 these correlation coefficients (reference correlations) and random chance, 1000 random sets of  
985 246 pituitary genes were selected, and their correlation coefficients with 62 previously  
986 described testis genes were calculated (random correlations). The reference correlations were  
987 compared with 1000 sets of random correlations using a right-sided t-test. The resulting p-  
988 values were corrected for multiple testing by the Benjamini-Hochberg procedure [79]. The  
989 distribution-adjusted p-values were used to determine the significance level of expression  
990 similarities for genes involved in the testis-pituitary axis related to “percentage of normal  
991 sperm”. The same analysis was conducted to determine the significance of pituitary-testis axis  
992 involvement in this trait.

993 **Tissue dendrogram comparison across different transcript and gene biotypes**

994 Tissues were clustered based on the percentage of their transcripts/genes that were shared  
995 between tissue pairs using the hclust function in R. Cophenetic distances for tissue  
996 dendrograms were calculated using the cophenetic R function. The degree of similarity  
997 between dendrograms constructed based on different gene/transcript biotypes was obtained  
998 using the Spearman correlation coefficient between the dendrograms’ Cophenetic distances.

999 **Figure legends**

1000 **Figure 1.** Distribution of the number of expressed transcripts (A) and genes (B) across tissues.

1001 **Figure 2.** Classification of the predicted transcripts into different biotypes.

1002 **Figure 3.** Support of predicted transcripts using data from different technologies and datasets.

1003 **Figure 4.** Classification of the predicted genes into different biotypes.

1004 **Figure 5.** Distribution of the number of 5' UTRs and 3' UTRs per gene in genes with multiple  
1005 UTRs.

1006 **Figure 6.** (A) Classification of protein-coding genes based on their novelty and types of encoded  
1007 transcripts. (B) Number of expressed tissues for bifunctional genes. Dots have been color coded  
1008 based on their density. (C) Location of different transcript biotypes on bifunctional genes. (D)  
1009 Functional enrichment analysis of genes that remained bifunctional in all of their expressed  
1010 tissues.

1011 **Figure 7.** Support of predicted genes using data from different technologies and datasets

1012 **Figure 8.** Functional enrichment analysis of non-coding genes in fetal tissues that were switched  
1013 to protein coding with only coding transcripts in their matched adult tissue.

1014 **Figure 9-** (A) Correlation between testis genes encoded protein with a signal peptide that were  
1015 close to the “percentage of normal sperm” QTL and pituitary expressed genes closest to this  
1016 trait (reference correlations). (B) Distribution of p-values resulting from a right-sided t-test

1017 between reference correlation coefficients and correlation coefficients derived from random  
1018 chance (see methods for details).

1019 **Figure 10-** (A) Distribution of the number of expressed annotated and un-annotated miRNAs  
1020 across tissues. (B) Expression of annotated and un-annotated miRNAs across their expressed  
1021 tissues. (C) Number of expressed tissues for annotated and un-annotated miRNAs.

1022 **Figure 11-** Support of annotated (A) and un-annotated (B) miRNAs using different histone marks  
1023 and CTCF-DNA binding data.

1024

1025 **Tables****Table 1.** Summary of expressed transcripts/genes

| Feature                           | Annotation <sup>1</sup> |                              |                       |
|-----------------------------------|-------------------------|------------------------------|-----------------------|
|                                   | Current project         | Ensembl<br>(Release 2021-03) | NCBI<br>(Release 106) |
| Number of genes                   | 35,150 (21,193)         | 27,607 (21,880)              | 35,143 (21,355)       |
| Number of transcripts             | 171,985 (85,658)        | 43,984 (37,538)              | 83,195 (47,280)       |
| Number of spliced transcripts     | 130,531                 | 37,299                       | 73,423                |
| Number of transcripts per gene    | 4.9                     | 1.5                          | 2.3                   |
| Median number of 5' UTRs per gene | 2                       | 1                            | 1                     |
| Median number of 3' UTRs per gene | 1                       | 1                            | 1                     |

<sup>1</sup>Numbers in parentheses indicate the number of protein-coding genes/transcripts.

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**Table 2.** Protein/peptide homology of transcripts with coding potential

| Transcript biotype  | Number of transcripts | Transcripts with protein/peptide homology to other species <sup>1</sup> |
|---|-----------------------|---|
| Protein-coding transcripts                                  | 85,658                | 73,268 (86%)  |
| sncRNAs and lncRNAs that encode short peptides <sup>2</sup> | 48,425                | 4,054 (8%)  |

<sup>1</sup>Number in parentheses indicates the percentage of each transcript biotype.

<sup>2</sup>Open reading frame of 9 to 43 amino acids

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**Table 3.** Sequence homology of non-coding transcripts

| Transcript biotype           | Number of transcripts | Transcripts with sequence homology to ncRNAs in other species <sup>1</sup> |
|------------------------------|-----------------------|--|
| Long non-coding RNAs         | 48,661                | 23,707 (49%)   |
| Small non-coding RNAs        | 526                   | 194 (37%)  |
| Non-stop decay RNAs          | 4,359                 | 1,551 (35%)  |
| Nonsense-mediated decay RNAs | 32,781                | 18,195 (55%)   |

<sup>1</sup>Number in parentheses indicates the percentage of each transcript biotype.

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**Table 4.** Sequence homology of different types of lncRNAs

| lncRNA biotype         | Number of transcripts | Transcripts with sequence homology to ncRNAs in other species <sup>1</sup> |
|------------------------|-----------------------|--|
| antisense lncRNAs      | 29,987                | 13,793 (46%)   |
| sense-intronic lncRNAs | 1,694                 | 1,029 (60%)  |
| intragenic lncRNAs     | 5,569                 | 2,314 (41%)  |
| intergenic lncRNAs     | 11,841                | 5,820 (49%)  |

<sup>1</sup>Number in parentheses indicates the percentage of each transcript biotype.

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**Table 5.** Gene border extensions in current ARS-UCD1.2 genome annotations by *de novo* assembled transcriptome from short-read RNA-seq data

| Annotation                       | Type of gene extension | Number of genes | Median extension<br>(nucleotides) |
|----------------------------------|------------------------|-----------------|-----------------------------------|
| Ensembl<br><br>(Release 2021-03) | 5' extension only      | 1,848           | 128                               |
|                                  | 3' extension only      | 5,701           | 422                               |
|                                  | Both ends extended     | 4,874           | 122, 5'<br><br>439, 3'            |
| NCBI<br><br>(Release 106)        | 5' extension only      | 2,214           | 80                                |
|                                  | 3' extension only      | 5,496           | 126                               |
|                                  | Both ends extended     | 3,613           | 66, 5'<br><br>210, 3'             |

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**Table 6.** Median number of reads mapped to the extended region of annotated genes<sup>1</sup>

| Annotation                | 5' end extension | 3' end extension | Both ends extension |
|---------------------------|------------------|------------------|---------------------|
| Ensembl (release 2021-03) | 92 (1.10)        | 220 (1.24)       | 1,766 (8.90)        |
| NCBI (release 106)        | 72 (1.05)        | 95 (1.10)        | 2,009 (9.05)        |

<sup>1</sup>Numbers in parentheses indicate the median fold change in expression level resulting from gene extensions.

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**Table 7.** Comparison of different gene builds based on gene biotypes

| Species      | Gene build                   | Protein-coding genes | lncRNA genes      | miRNA genes    | Other types of small non-coding genes <sup>1</sup> | Pseudo-genes     |
|--------------|------------------------------|----------------------|-------------------|----------------|--|------------------|
| Bovine       | Ensembl                      | 21,880               | 1,480             | 951            | 2,209  | 492              |
| (ARS-UCD1.2) | (Release 2021-03)            |                      |                   |                |  |                  |
|              | NCBI                         | 21,039               | 5,179             | 797            | 3,249  | 4,569            |
|              | (Release 106)                |                      |                   |                |  |                  |
|              | Current project <sup>2</sup> | 21,193<br>(18,096)   | 10,789<br>(2,847) | 2,007<br>(973) | 139<br>(0)   | 3,029<br>(1,509) |
| Human        | Ensembl                      | 20,442               | 16,876            | 1,877          | 2,930  | 15,266           |
| (GRCh38.104) | (release 2021-03)            |                      |                   |                |  |                  |

<sup>1</sup>Small nucleolar RNAs, small non-coding RNAs, small Cajal body specific RNAs, small conditional RNAs, and tRNAs

<sup>2</sup>Numbers in parentheses indicate the number of un-annotated RNAs in each biotype.

**Table 8.** Summary of error-corrected, FLNC Iso-Seq reads and their matched RNA-seq reads

| Tissue           | Error-corrected FLNC Iso-Seq reads <sup>1</sup> | Median error rate in error-corrected FLNC Iso-Seq reads | Normalized RNA-seq reads used for error correction <sup>2</sup> |
|------------------|---|---|---|
| Thalamus         | 664,900 (90%)                                   | 0.21%   | 32,452,612  |
| Testes           | 711,821 (86%)                                   | 1.43%   | 31,939,024  |
| Liver            | 1,064,146 (84%)                                 | 1.84%   | 13,657,156  |
| Medulla          | 380,531 (86%)                                   | 0.43%   | 48,256,918  |
| Subcutaneous fat | 215,759 (93%)                                   | 0.45%   | 42,043,313  |
| Cerebral cortex  | 440,797 (87%)                                   | 1.01%   | 21,285,864  |
| Jejunum          | 604,436 (90%)                                   | 2.331%  | 34,457,447  |

<sup>1</sup> Number in parentheses indicates mapping rate (90% coverage and 95% identity).

<sup>2</sup> In silico normalized using `insilico_read_normalization.pl` from Trinity (version 2.6.6) with the following settings: `--max_cov 50 --max_pct_stdev 100 --single`

## 1050 **Supplemental files**

1051 **Supplemental file 1: Fig. S1** Distribution of the number of RNA-seq reads across tissues. **Fig. S2**  
1052 (A) Comparison of tissues based on number of transcript biotypes and (B) percentage of  
1053 transcript biotypes. (C) Comparison of transcript biotypes based on their number of expressed  
1054 tissues and (D) their expression level across expressed tissues. **Fig. S3** (A) Relation between the  
1055 number of input reads and the number of transcript biotypes (B) Comparison of expression  
1056 level between different transcript biotypes. **Fig. S4** Tissue similarities (A) and clustering (B)  
1057 based on the percentage of protein-coding transcripts shared between pairs of tissues. **Fig. S5**  
1058 Tissue similarities (A) and clustering (B) based on the percentage of non-coding transcripts  
1059 shared between pairs of tissues. **Fig. S6** Comparison of annotated and un-annotated transcripts  
1060 based on their expression (A) and number of expressed tissues (B). **Fig. S7** Comparison of  
1061 annotated and un-annotated protein-coding transcripts based on the length (A) and GC content  
1062 (B) of their 5' UTR, CDS, and 3' UTR. **Fig. S8** (A) Comparison of tissues based on number of gene  
1063 biotypes and (B) percentage of gene biotypes. **Fig. S9** Relation between the number of input  
1064 reads and the number of gene biotypes. **Fig. S10** Comparison of annotated and un-annotated  
1065 genes based on their expression (A) and number of expressed tissues (B). **Fig. S11** Functional  
1066 enrichment analysis of the top five percent of genes with the highest number of UTRs. **Fig. S12**  
1067 Similarity of tissues based on the number of non-coding genes in their fetal samples that  
1068 switched to protein-coding genes with only coding transcripts in their adult samples. **Fig. S13**  
1069 (A) Distribution of genes that transcribed PATs, based on their number of expressed tissues,  
1070 percentage of genes' transcripts that are PATs and percentage of genes' expressed tissues in  
1071 which PATs were transcribed. (B) Comparison of genes that transcribed PATs with other gene

1072 biotypes. **Fig. S14** (A) Homology analysis of protein-coding genes. (B) Homology analysis of non-  
1073 coding genes. (C) Detection of orphan genes based on homology classification of cattle-specific  
1074 protein-coding genes and non-coding genes. **Fig. S15** Comparison of the expression level of  
1075 homologous and orphan genes across (A) and within (B) their expressed tissues. (C)  
1076 Comparison of homologous and orphan genes based on the number of expressed tissues. **Fig.**  
1077 **S16** Comparison of different gene biotypes based on the expression (A) and the number of  
1078 expressed tissues (B). **Fig. S17** Comparison of different pseudogene-derived lncRNAs and non-  
1079 pseudogene derived lncRNAs based on the expression level (A) and the number of expressed  
1080 tissues (B). **Fig. S18** Tissue similarities (A) and clustering (B) based on the percentage of protein-  
1081 coding genes shared between pairs of tissues. **Fig. S19** Tissue similarities (A) and clustering (B)  
1082 based on the percentage of non-coding genes shared between pairs of tissues. **Fig. S20** (A)  
1083 Different types of alternative splicing events. (B) Comparison of bovine genome builds based on  
1084 the number of transcripts that showed any type of alternative splicing (AS) events. **Fig. S21**  
1085 Comparison of tissues based on the number (A) and the percentage (B) of transcripts that  
1086 showed different types of alternative splicing events. Comparison of tissues based on the  
1087 number (C) and the percentage (D) of alternative splicing events. **Fig. S22** (A) Comparison of  
1088 tissues based on the percentage of transcripts that showed any type of alternative splicing  
1089 events, spliced transcripts from single-transcript genes, and unspliced transcripts and (B) the  
1090 relation between the number of input reads and the number of these transcripts across tissues.  
1091 **Fig. S23** Comparison of transcripts that showed different types of alternative splicing events  
1092 based on (A) the expression level in the expressed tissues and (B) the number of expressed  
1093 tissues. **Fig. S24** Transcript biotype switching due to alternative splicing events. **Fig. S25**

1094 Comparison of tissues based on the number of alternative splicing events per alternatively  
1095 spliced gene. **Fig. S26** (A) Distribution of the number of alternative splicing events per  
1096 alternatively spliced gene. The 5% quantile is shown using a dashed red line. (B) Functional  
1097 enrichment analysis of the top five percent of genes with the highest number of alternative  
1098 splicing events. **Fig. S27** Comparison of the alternative splicing rate between adult and fetal  
1099 tissues. **Fig. S28** (A) Distribution of gene's number of expressed tissues. Tissue-specific gene  
1100 biotypes are shown in the pie chart. (B) Distribution of transcript's number of expressed tissues.  
1101 Tissue-specific transcript biotypes are shown in the pie chart. (C) Comparison of tissues based  
1102 on the number of tissue-specific genes and transcripts. (D) Comparison of the expression level  
1103 of tissue-specific genes and transcripts versus their non-tissue-specific counterparts. **Fig. S29**  
1104 Relationship between tissue specificity and alternative splicing events. **Fig. S30** Relationship  
1105 between tissue specificity index and the number of multi-tissue expressed genes (A) and  
1106 transcripts (B). Distribution of tissue specificity indexes in multi-tissue expressed genes (C) and  
1107 transcripts (D). The 5% quantile is shown using dashed red lines. (E) Functional enrichment  
1108 analysis of the top five percent of multi-tissue expressed genes with the highest tissue  
1109 specificity indexes. **Fig. S31** Distribution of QTLs located outside gene borders in relation to the  
1110 closest expressed gene. **Fig. S32** (A) Distribution of correlation coefficients between *SPACA5*  
1111 gene expression and pituitary expressed genes closest to "percentage of normal sperm" QTLs.  
1112 Dashed lines show the minimum significant positive and negative correlation ( $p$ -value  $< 0.05$ ).  
1113 (B) Expression atlas of *SPACA5* gene in human tissues from The Human Protein Atlas [86]. **Fig.**  
1114 **S33** (A) Correlation between pituitary genes with signal peptides that were close to the  
1115 "percentage of normal sperm" QTL and testis expressed genes closest to this trait's QTL



1116 (reference correlations). (B) Distribution of p-values resulting from right-sided t-test between  
1117 reference correlation coefficients and correlation coefficients derived from random chance (see  
1118 methods for details). **Fig. S34** Tissue similarities (A) and clustering (B) based on the percentage  
1119 of miRNAs shared between pairs of tissues. **Fig. S35** Clustering of tissues based on protein-  
1120 coding genes (A), protein-coding transcripts (B), non-coding genes (C), non-coding transcripts  
1121 (D), and miRNAs (E). (F) Comparison of tissue dendrograms based on the correlation between  
1122 their Cophenetic distances. **Fig. S36** (A) Distribution of the number of expressed tissues for  
1123 annotated and un-annotated miRNAs. Classification of miRNAs as annotated, or un-annotated  
1124 is presented in the pie chart. (B) Comparison of tissues based on their number of tissue-specific  
1125 miRNAs. (C) Expression of annotated and un-annotated miRNAs in their expressed tissues. (D)  
1126 Distribution of multi-tissue expressed miRNAs' tissue specificity indexes. (E) Relationship  
1127 between tissue specificity index and number of expressed tissues in multi-tissue expressed  
1128 miRNAs. Dots have been color coded based on their density. **Fig. S37** Distribution of the  
1129 number of expressed genes (A), transcripts (B), and miRNAs (C) across tissues. **Fig. S38**  
1130 Distribution of the number of annotated and un-annotated genes (A), transcripts (B), and  
1131 miRNAs (C) across tissues. **Fig. S39** Graphical representation of the method used to construct  
1132 the tissue similarity network.

1133 **Supplemental file 2:** Summary of RNA-seq and miRNA-seq reads

1134 **Supplemental file 3:** Detailed description of the number of transcripts, genes, and miRNAs  
1135 expressed in each tissue

1136 **Supplemental file 4:** List of transcripts and genes expressed in each tissue and their expression  
1137 values (RPKM)  
1138  
1139 **Supplemental file 5:** Transcript biotype enrichment analysis in adult and fetal tissues  
1140 **Supplemental file 6:** Functional enrichment analysis of the top five percent of genes with the  
1141 highest number of UTRs  
1142 **Additional file7:** Functional enrichment analysis of genes that remained bifunctional in all their  
1143 expressed tissues  
1144 **Additional file8:** Functional enrichment analysis of non-coding genes in fetal tissues that were  
1145 switched to protein coding with only coding transcripts in their matched adult tissue  
1146 **Additional file9:** Functional enrichment analysis of protein-coding genes that transcribed PATs  
1147 as their main transcripts (PATs comprised >50% of their transcripts) in all their expressed  
1148 tissues  
1149 **Supplemental file 10:** Gene biotype enrichment analysis in adult and fetal tissues  
1150 **Supplemental file 11:** Functional enrichment analysis of the top five percent of genes with the  
1151 highest number of alternative splicing events  
1152 **Additional file12:** List of tissue-specific genes and transcripts  
1153 **Additional file13:** Genes and transcripts tissue specificity indexes

1154 **Additional file14:** Functional enrichment analysis of the top five percent of multi-tissue  
1155 expressed genes with the highest tissue specificity indexes

1156 **Additional file15:** List of QTL's closest expressed genes in each tissue

1157 **Additional file16:** Trait enrichment analysis of testis-specific genes

1158 **Additional file16:** Pituitary expressed genes closest to “percentage of normal sperm” QTLs that  
1159 showed positive significant correlation with SPACA5 gene in testis

1160 **Additional file18:** List of expressed genes closest to “percentage of normal sperm” QTLs that  
1161 were involved in testis-pituitary tissue axis and their functional enrichment analysis results

1162 **Additional file19:** List of genes expressed closest to “percentage of normal sperm” QTLs that  
1163 were involved in pituitary-testis tissue axis and their functional enrichment analysis results

1164 **Additional file20:** Similarity of traits based on the integration of the assembled bovine  
1165 transcriptome with publicly available QTLs

1166 **Additional file21:** List of miRNAs expressed in each tissue and their expression values

1167 **Additional file22:** List of tissues related to different omics datasets used in the experiment

1168 **Abbreviations**

1169 A3Es: Alternative 3' splice site Exons; A5Es: Alternative 5' splice site Exons; AFEs: Alternative  
1170 First Exon; ALEs: Alternative Last Exon; AS: Alternative Splicing; ATAC-seq: Assay for  
1171 Transposase-Accessible Chromatin using sequencing; bp: base pair; BP: Biological Process; CDS:  
1172 coding sequence; ChIP-seq: Chromatin Immunoprecipitation Sequencing; CPM: Counts Per

1173 Million; CTCF: CCCTC-binding factor; DMEM: Dulbecco's Modified Eagle Medium; FLNC: Full-  
1174 Length, Non-Chimeric; GO: Gene Ontology; GOA: Gene Ontology Annotation database; GWAS:  
1175 Genome-Wide Association Studies; H3K27ac: N-terminal acetylation of lysine 27 on histone H3;  
1176 H3K4me1: tri-methylation of lysine 4 on histone H1; H3K4me3: tri-methylation of lysine 4 on  
1177 histone H3; IACUC: Institutional Animal Care and Use Committee; LD: Longissimus Dorsi;  
1178 lncRNAs: long non-coding RNAs; miRNA: microRNAs; MXEs: Mutually Exclusive Exons; NCBI:  
1179 National Center for Biotechnology Information; ncRNAs: non-coding RNAs; NMD: Nonsense-  
1180 Mediated Decay; NSD: Non-Stop Decay; ONT-seq: Oxford Nanopore Technologies sequencing;  
1181 ORFs: Open Reading Frames; PacBio Iso-Seq: Pacific Biosciences single-molecule long-read  
1182 isoform sequencing; PAT: Potentially Aberrant Transcript; poly(A): Polyadenylation; PTBP1:  
1183 polypyrimidine tract binding protein 1; QTL: Quantitative Trait Loci; RAMPAGE: RNA Annotation  
1184 and Mapping of Promoters for the Analysis of Gene Expression; Ribo-seq: Ribosome  
1185 footprinting followed by Sequencing; RIEs: Retained Intron Exons; RNA-seq: Illumina high-  
1186 throughput RNA sequencing; RPKM: Reads Per Kilobase of Transcript per Million reads mapped;  
1187 RPM: Reads Per Million; SEs: Skipped Exons; sncRNAs: small non-coding RNAs; SNP: Single  
1188 Nucleotide Polymorphism; tpg: transcripts per annotated gene; TSI: Tissue Specificity Index;  
1189 TSS: Transcript Start Sites; TTS: Transcript Terminal Sites; UCD: University of California, Davis;  
1190 USEs: Unique Splice Site Exons; UTR: untranslated region; WTTS-seq: Whole Transcriptome  
1191 Termini Site Sequencing.

1192 **Data availability**

1193 RNA-seq and miRNA-seq, ATAC-seq, and WTTs-seq datasets generated in this study are  
1194 submitted to the ArrayExpress database (<https://www.ebi.ac.uk/biostudies/arrayexpress>)  
1195 under accession numbers E-MTAB-11699, E-MTAB-11815, and E-MTAB-12052, respectively. The  
1196 constructed bovine trait similarity network is publicly available through the Animal Genome  
1197 database (<https://www.animalgenome.org/host/reecylab/a>). The constructed cattle  
1198 transcriptome and related sequences are publicly available in the Open Science Framework  
1199 database ([https://osf.io/jze72/?view\\_only=d2dd1badf37e4bafae1e12731a0cc40d](https://osf.io/jze72/?view_only=d2dd1badf37e4bafae1e12731a0cc40d)). Custom  
1200 code used is available at <https://github.com/hamidbeiki/Cattle-Genome>.

## 1201 **Ethics approval and consent to participate**

1202 Procedures for tissue collection followed the Animal Care and Use protocol (#18464) approved  
1203 by the Institutional Animal Care and Use Committee (IACUC), University of California, Davis  
1204 (UCD).

## 1205 **Consent for publication**

1206 Not applicable

## 1207 **Competing interests**

1208 The authors declare no competing interests.

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### 1216 **Authors' contributions**

1217 H.B., B.M.M., H.J., H.Z., M.R., P.J.R., S.M., T.P.L.S., W.L., Z.J., and J.M.R. conceived and designed  
1218 the project; C.K., W.M., and W.L. generated RNA-seq and miRNA-seq data; D.K., G.B., J.T., and  
1219 K.D. participated in tissue collection; R.H and H.J prepared cells; J.J.M., X.Z., X.H., and Z.J.  
1220 generated W.T.T.S-seq data, X.X., P.J.R. and H.J generated ChIP-seq data; M.R.J. generated  
1221 ATAC-seq data; T.P.L.S. generated PacBio Iso-seq data; G.R. and S.C. conducted sequencing of  
1222 RNA-seq, miRNA-seq, ChIP-seq, and ATAC-seq data; H.B. conducted bioinformatics data  
1223 analysis and drafted the manuscript, which was edited by C.A.P., B.M.M., H.J., H.Z., J.E.K., M.R.,  
1224 P.J.R., S.M., T.P.L.S., W.L., Z.J. and J.M.R.; Z.H. created the web-based database for the trait  
1225 similarity network; all authors read and approved the final manuscript.

### 1226 **Endnotes**

1227 Mention of trade names or commercial products in this publication is solely for the purpose of  
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1232

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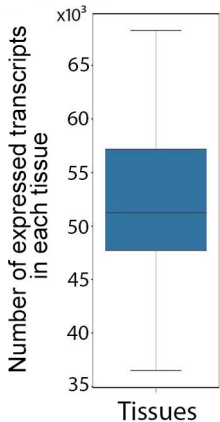
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1476

**A** Figure 1



**B** [Click here to access/download;](#)

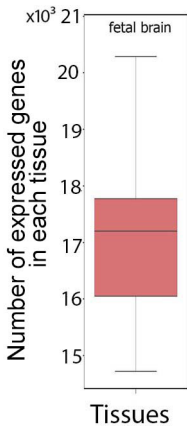


Figure 2

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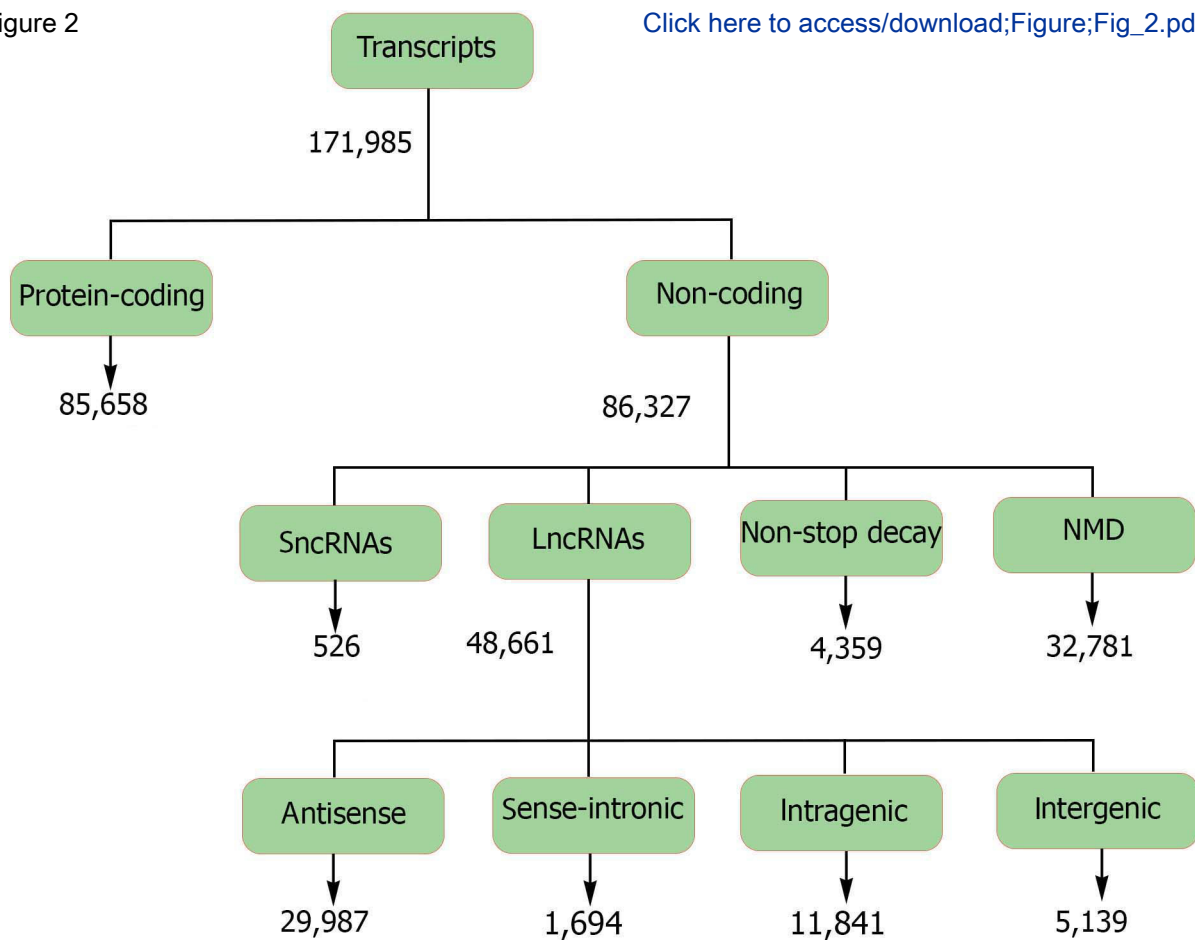


Figure 3

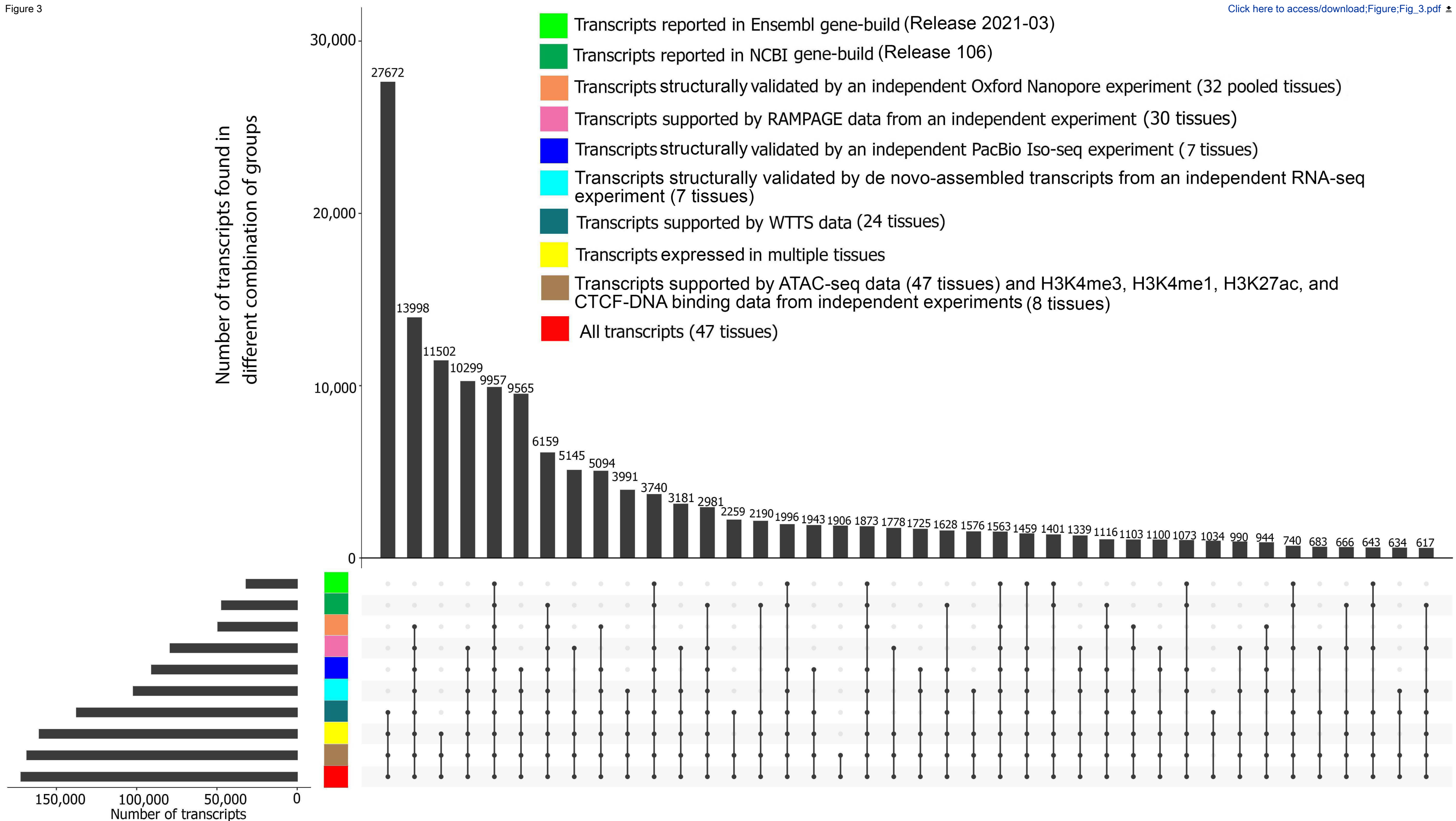
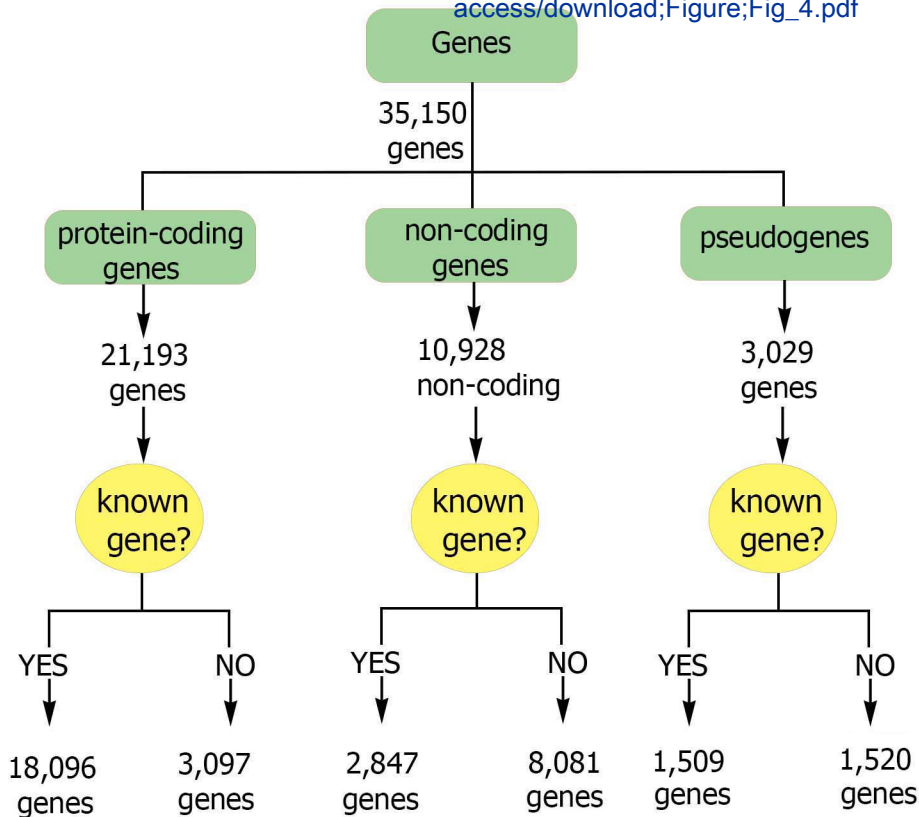
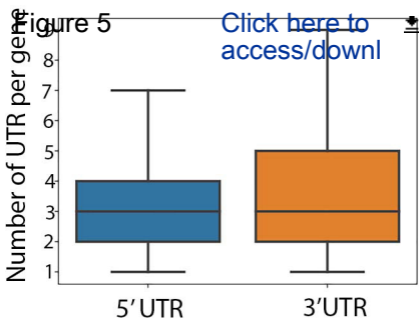


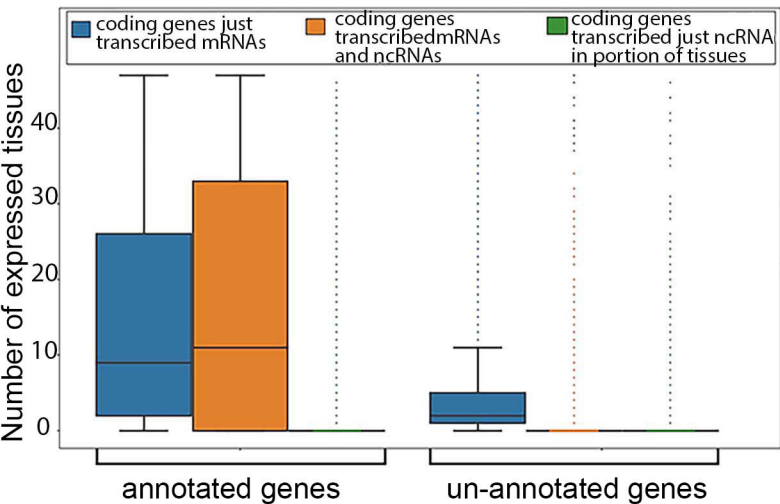
Figure 4

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**Figure 6****B**

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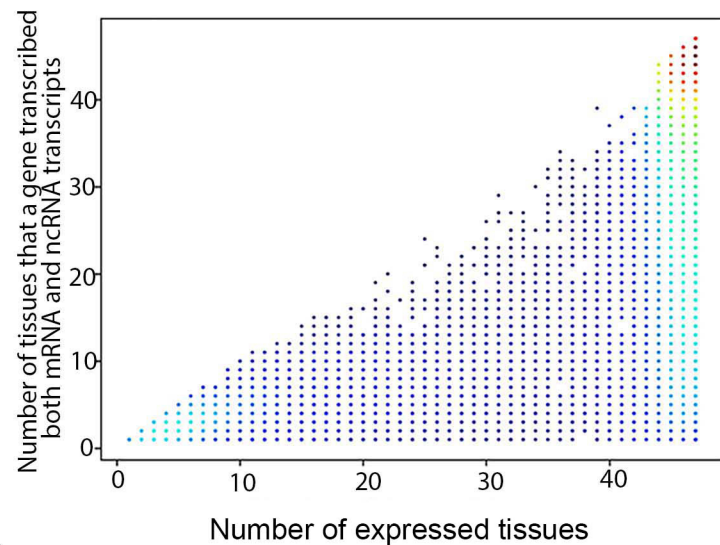
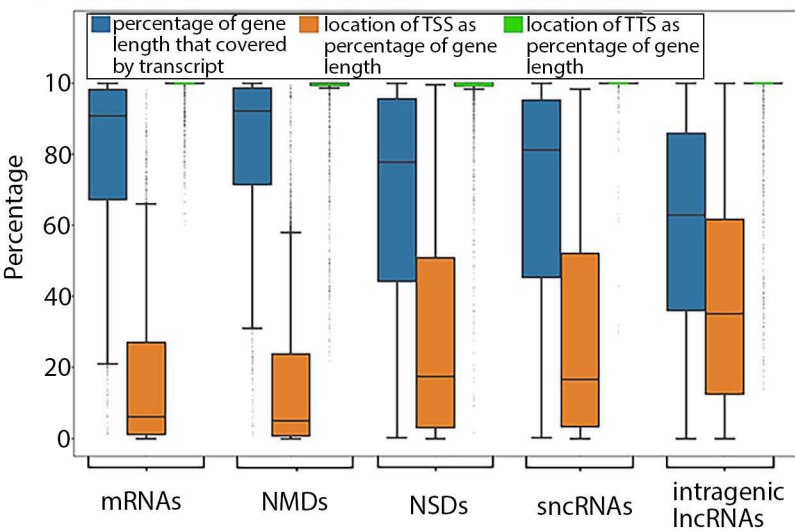
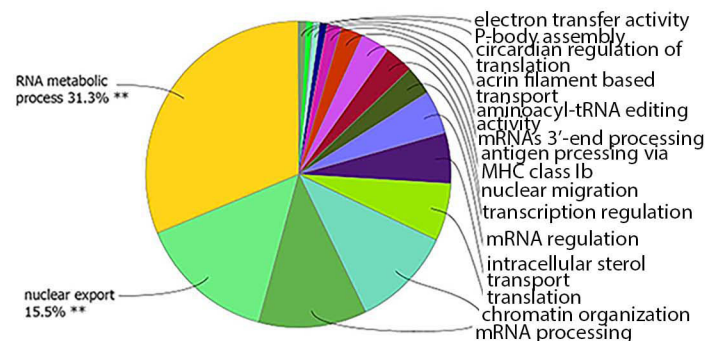
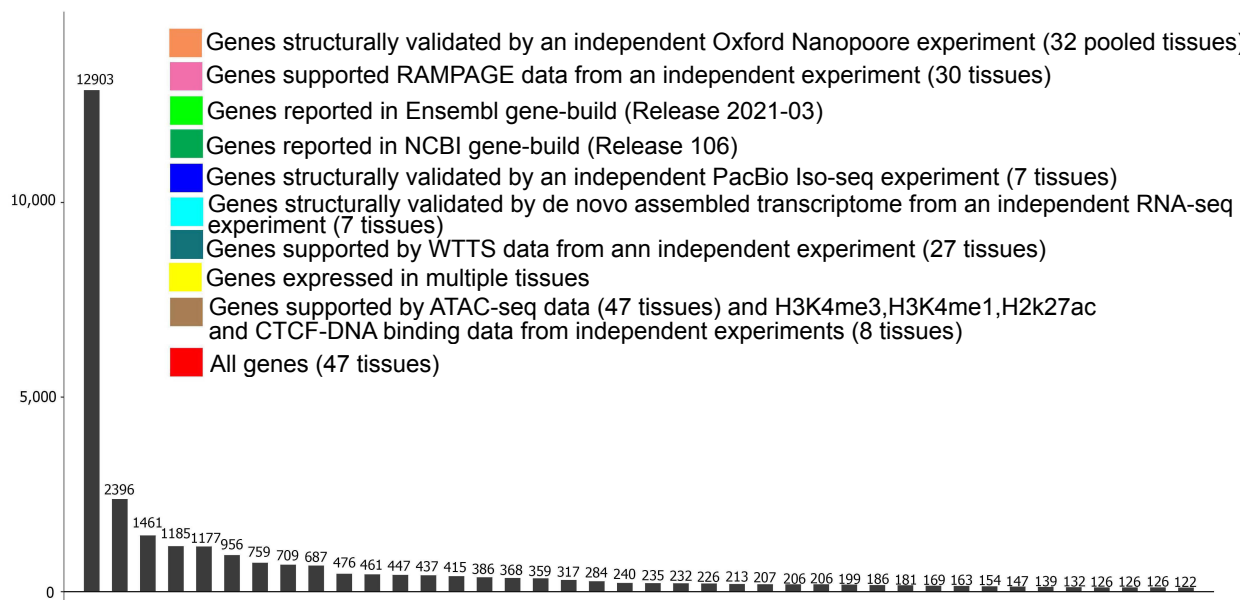
**C****D**

Figure 7

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Number of genes in different combination of groups



- Genes structurally validated by an independent Oxford Nanopore experiment (32 pooled tissues)
- Genes supported RAMPAGE data from an independent experiment (30 tissues)
- Genes reported in Ensembl gene-build (Release 2021-03)
- Genes reported in NCBI gene-build (Release 106)
- Genes structurally validated by an independent PacBio Iso-seq experiment (7 tissues)
- Genes structurally validated by de novo assembled transcriptome from an independent RNA-seq experiment (7 tissues)
- Genes supported by WTTS data from an independent experiment (27 tissues)
- Genes expressed in multiple tissues
- Genes supported by ATAC-seq data (47 tissues) and H3K4me3, H3K4me1, H2k27ac and CTCF-DNA binding data from independent experiments (8 tissues)
- All genes (47 tissues)

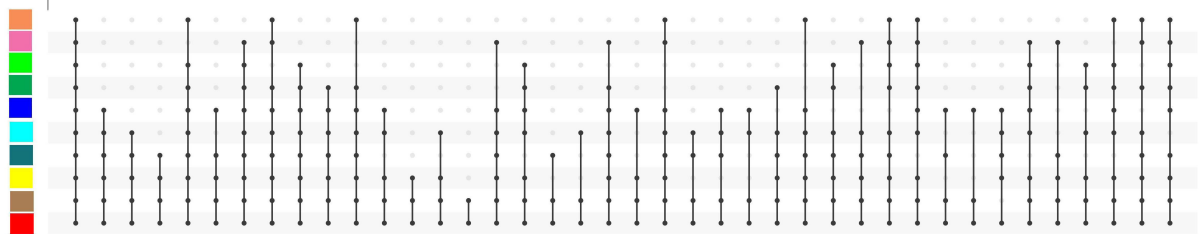
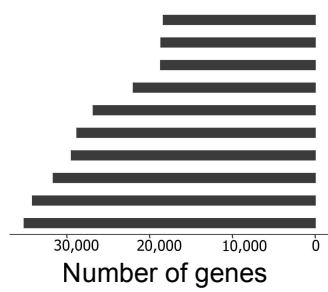


Figure 8

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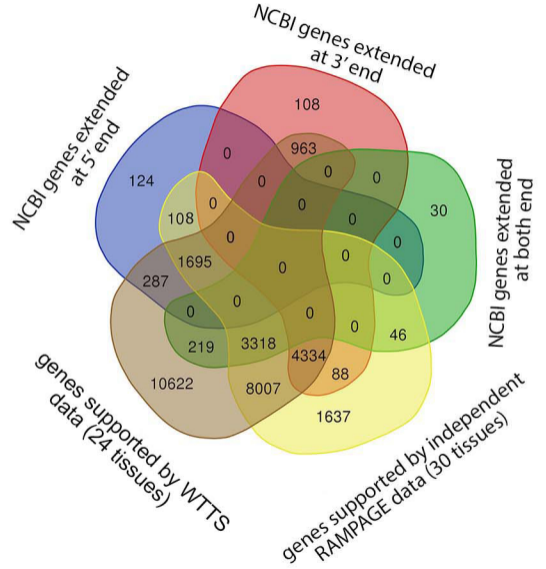
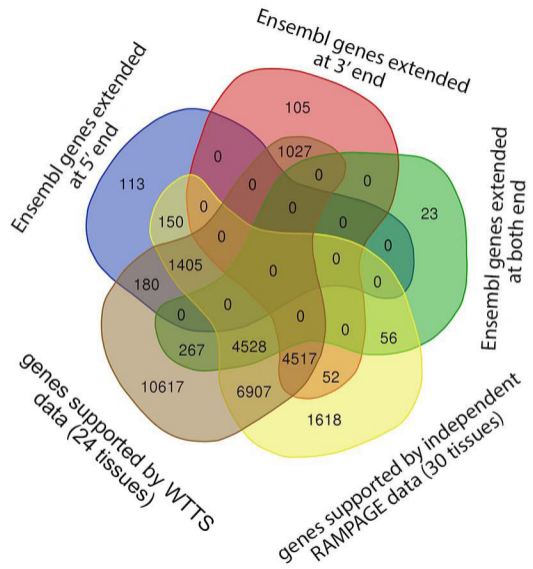
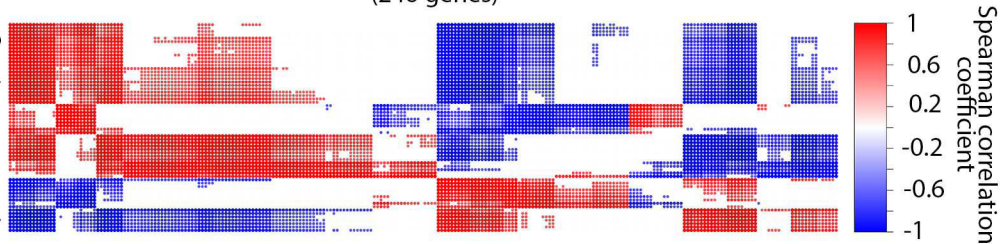


Figure 9

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Pituitary genes that are close to "percentage of normal sperm" QTLs  
(246 genes)

Testis genes encoded  
protein with a signal  
peptide that are close  
to "percentage of normal  
sperm" QTLs (62 genes)



B

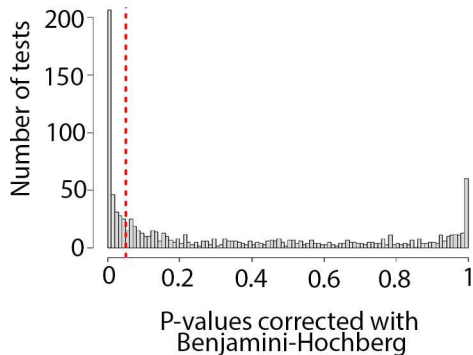
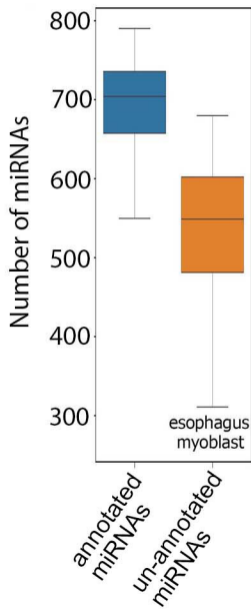


Figure 10

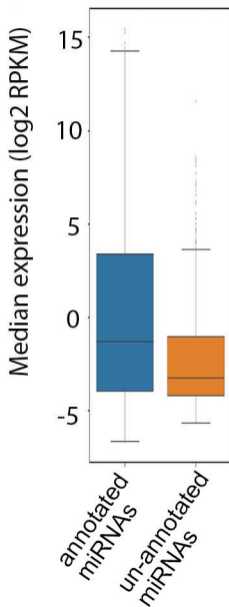
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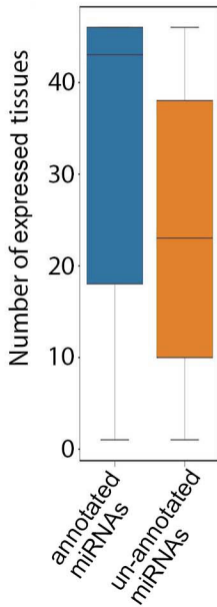
**A**

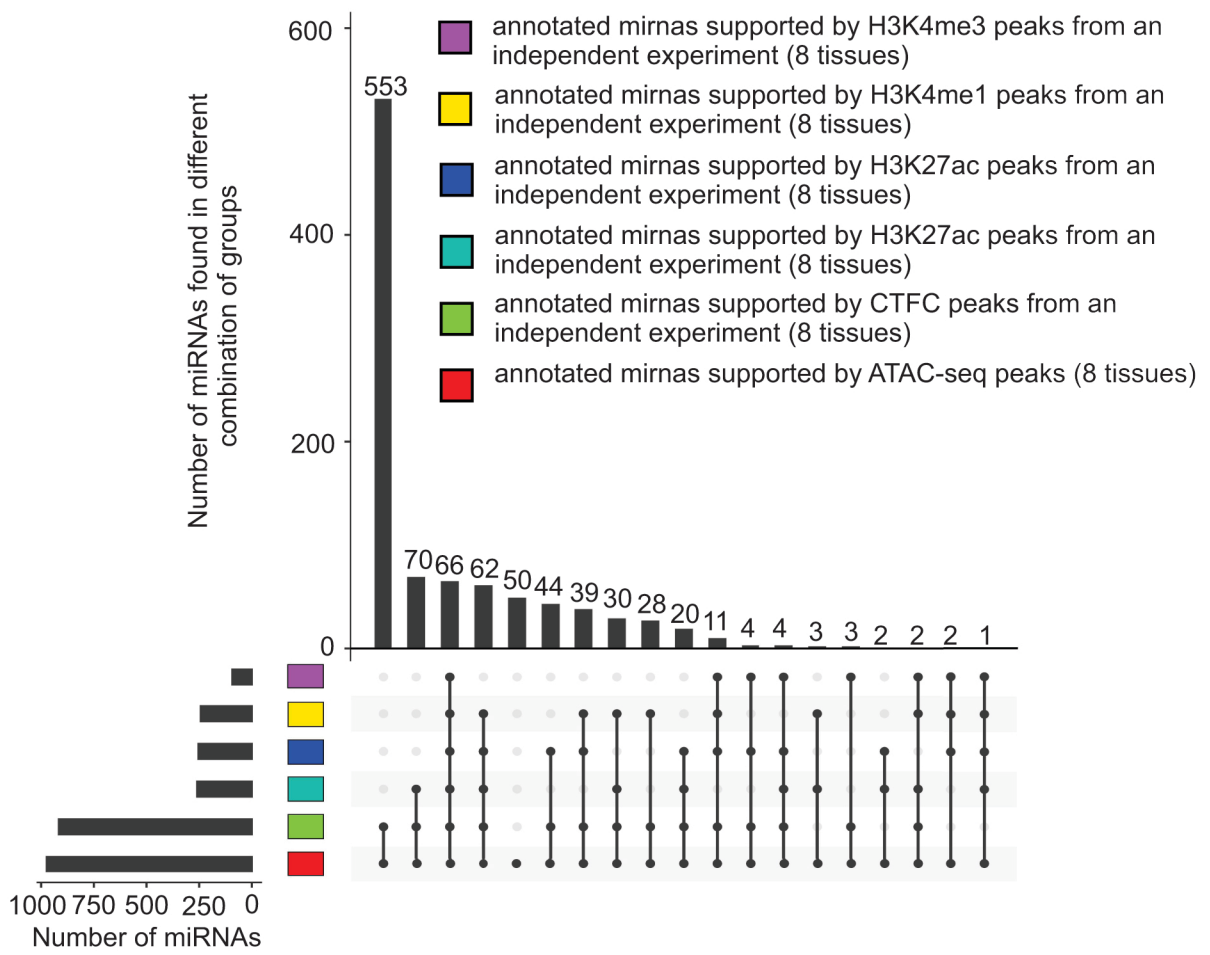
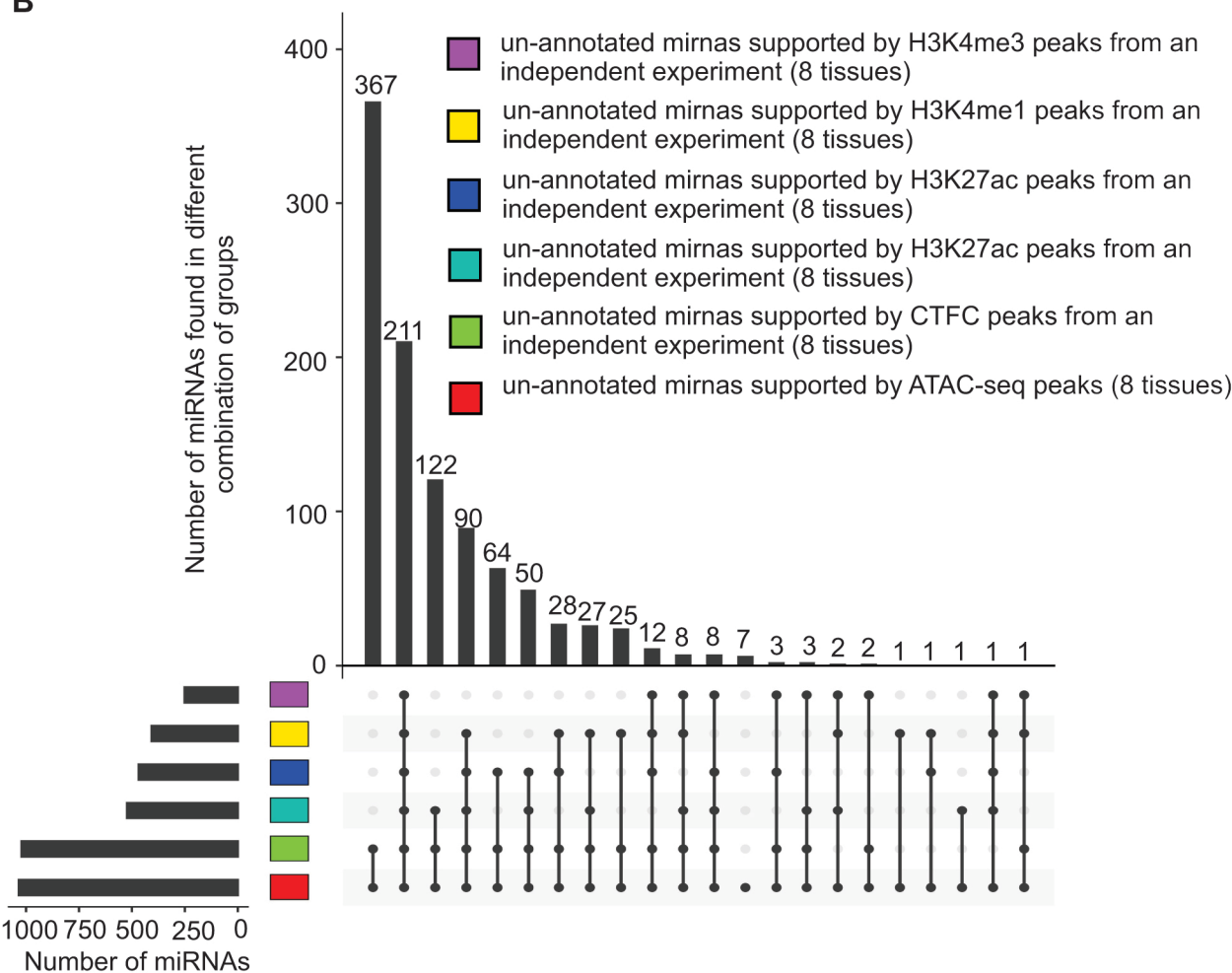


**B**



**C**



**B**



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# IOWA STATE UNIVERSITY

OF SCIENCE AND TECHNOLOGY

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February 11, 2023

Dear GigaScience Editor,

I am very excited to share our new manuscript, entitled “Facilitating Functional genomics of cattle through integration of multi-omics data” for your consideration. Given the impact and novelty of our findings, we are confident that this work is ideally suited for publication in *Genome Research*. The comprehensive analyses presented herein crystallized into a decisive advance for the cattle transcriptomics field and beyond. This study applied a comprehensive set of transcriptome and chromatin state data from 47 cattle tissues and cell types to identify previously unannotated genes and improve the annotation of thousands of protein-coding and non-coding genes.

Predicted novel genes and transcripts were highly supported by independent Pacific Biosciences single-molecule long-read isoform sequencing (PacBio Iso-Seq), Oxford Nanopore Technologies sequencing (ONT-seq), Illumina high-throughput RNA sequencing (RNA-seq), Whole Transcriptome Termini Site Sequencing (WTTS-seq), RNA Annotation and Mapping of Promoters for the Analysis of Gene Expression (RAMPAGE), chromatin immunoprecipitation sequencing (ChIP-seq), and Assay for Transposase-Accessible Chromatin using sequencing (ATAC-seq) data.

Our key findings show that around half of protein-coding genes in each tissue are bifunctional and transcribe both in coding and noncoding isoforms. Critically, we identified 3,744 genes that functioned as non-coding genes in fetal tissues, but as protein coding genes in adult tissues. Most interestingly when the transcriptome was integrated with publicly available cattle QTL/association data using a novel bioinformatics approach, we were able to study tissue-tissue interconnection involved in different traits and construct the first bovine trait similarity network. These independent findings agree with published trait correlation data and move us closer to being able to identify the gene networks that underlie genetic correlations between traits.

Given these results, we strongly maintain that our work will be of general interest to the broad readership of *Genome Research*. All datasets generated in this study have been submitted to public databases, and all gene/protein names and symbols used in the paper adhere to approved nomenclature guidelines for specific species. We also confirm that this work is original and has not been published elsewhere, nor is it currently under consideration for publication elsewhere.

Thank you for your consideration and we look forward to hearing from you.

Sincerely,



James Reecy  
Associate Vice President for Research