

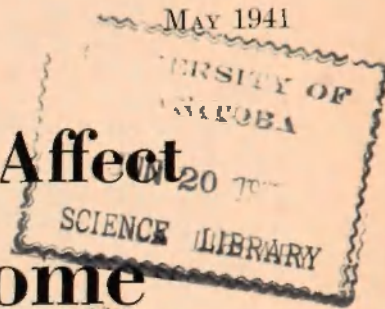
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Factors that Affect Sheep Income

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SHEEP IN Colorado are handled under a wide variety of conditions, from the small farm flock to the large "roving" bands. Any discussion of sheep income needs to be qualified or defined so the reader will know the conditions under which the sheep were handled.

From the many discussions which the writer has had with representative sheep men in different parts of Colorado, and from consideration of the variety of conditions under which sheep are produced, the conclusion has been reached that it would be most helpful and useful if some analysis were made of the factors which affect sheep production. Accordingly, the tables in this report have been prepared to show the effect of changes in the factors selected for analysis.

The objectives of this study might be stated as follows: (1) To show the effect of lamb crop, death loss, and other factors upon the total production of lamb and mutton from 1,000 breeding ewes; (2) to show the effect of these same factors upon the size of flock necessary to maintain 1,000 ewes; (3) to condense many sheep calculations; and (4) to furnish basic calculations to assist in estimating the probable income from any size flock.

Factors Analyzed

Lamb Crop

Lamb crop was based upon the number of ewes in the breeding flock on January 1 prior to date of lambing and upon the number of lambs docked. In all cases 1,000 ewes were used as the basis of calculation in order to permit an easy transfer to any other size of breeding flock. Ten-percent intervals were used in order to include as wide a total variation as possible in a table confined within the limits of a page. Some operators calculate lamb crop at marketing time. Where this is the case, the number available for sale would be greater than shown in these tables by the amount of the 5- or 10-percent death loss used in all tables.

Replacement of Ewes

Replacement of ewes was handled to show the effect of replacing 14, 17, 20, and 25 percent of the original flock each year.

Young ewes entering the flock were studied under the following conditions: (1) All replacements purchased, thus permitting the sale of the entire lamb crop; (2) ewe lambs saved in the fall and

bred to have their first lamb at 1 year of age; and (3) ewe lambs saved in the fall and segregated from the rest of the flock for a year, then bred to have their first lamb at 2 years of age. These conditions were used since they represent the more common methods of handling the breeding flock.

In the tables these variations were not handled in a way to assume any arbitrary effect of these differences upon resultant weights or prices. All comparisons are on an identical basis so that direct contrast can be made. Tables are also included which show the percentage of change which would result from other weights or prices (tables 4 and 19). Where experience has proved that a particular method of handling young ewes or a special rate of replacement has resulted in more favorable weights or prices, then the user of these tables can take the percentages as shown in tables 4 and 19 and use them to modify the uniform results. This permits a wide variation in conditions to be analyzed.

Death Loss

Death loss was calculated at 5 percent and 10 percent. These are close to the losses frequently reported by experienced sheepmen. No allowance was made for the abnormally heavy losses which sometimes occur. Effects of such heavy losses can be ascertained from the tables approximately as follows: Assume the death loss of old ewes was 20 percent. Then the lamb sales should be calculated on the basis of 20-percent replacement of ewes and the old ewe sales should be omitted, since none were available for sale. For lambs, the effect of a heavy death loss can be studied quite accurately by using a lower "lamb crop docked." Where lamb crops exceed the 120-percent maximum shown in the tables, the extra production can be quickly calculated by using an extra 95 or 90 lambs for each 10 percent increase in lamb crop, as explained in the footnote on table 1.

Sale Weights

Sale weights were calculated uniformly at 75 pounds for all lamb sales and 125 pounds for ewe sales. Table 4 will permit a percentage adjustment to any other average sale weight. For example, table 4 shows that 61-pound lambs are 81.3 percent of the 75-pound base while 81-pound lambs are 108 percent of the 75-pound base.

Some sheepmen sell their fat and feeder lambs separately and at different prices. To attempt to allow for this condition seemed too complicated to warrant the calculations. It is a comparatively sim-

ple matter for the operator to add all his sales and calculate the average weight and average price for the total. With these averages, the operator can use tables 4 and 19 to find what percentage change would be necessary under his conditions to apply to the data in the tables in order to make a comparison with his flock.

Sale Prices

Sale prices have been handled on a uniform basis also. All lamb sales were calculated at 8.5 cents per pound and all ewe sales at 4 cents per pound.

The 29-year average for 1910 to 1938 for "prices received by Colorado producers" shows that "lamb" prices were \$9.03 per hundredweight in September, \$8.87 in October, and \$8.81 in November. Fat and feeder lambs were not listed separately in these quotations. During the 18 years, 1921 to 1938, inclusive, the prices on the Chicago market for feeder lambs averaged \$9.88 in September, \$9.17 in October, and \$9.74 in November. After deducting 80 cents to \$1 per hundredweight from the Chicago prices for marketing expense, it would seem that the 8.5-cent price was less instead of more than the long-time average price for feeder lambs. (The cost of shipping lambs from Colorado to Chicago ranges from 80 cents to \$1 per hundredweight.)

The market prices for aged ewes at Chicago indicate that for the 18 years, 1921 to 1938, inclusive, the September price was \$4.39 per hundredweight, the October price was \$4.45, and the November price was \$4.68. This would be equivalent to from \$3.50 to \$3.90 after deducting marketing expenses for Colorado shipments. Since there is no aged-ewe price available for Colorado conditions, a 4-cent price was used to allow for the possibility of sale of some ewes at better prices. (The "sheep" price received by Colorado producers for the 29 years, 1910 to 1938, inclusive, averaged \$5.68 in September, \$5.25 in October, and \$5.36 in November, but this price apparently included more than aged ewes.)

Table 19 gives the percentages which can be used to compare any sale price of lambs and ewes with the base prices of 8.5 and 4 cents.

Use of Tables

Use of the tables will depend upon circumstances. The number of breeding ewes was used uniformly as 1,000 in order to facilitate the quick calculation of possible results with any other size of flock. For example, a farm flock of 100 ewes would have one-tenth of the total sales shown in the table but would have the same "per

head" amounts as given in tables 12, 13, and 15. On the other hand, a band of 2,500 ewes would have 2.5 times the values shown, when identical calculations are assumed. With the larger flocks, the lamb crop or average sale weight may not be as high as with smaller bands. However, even in such cases, the actual conditions with the large flock will be known, and the equivalent values in the tables can be multiplied by the proper percentage to obtain an estimate for the larger flock. As stated earlier, a wide range of possibilities is shown, with no intention of suggesting that the Experiment Station favors any one practice or believes that these extremes are normal. They are calculated as a guide in studying the sheep business.

Several illustrations may help to indicate the usefulness of the tables. Selection of these illustrations does not mean that the Experiment Station recommends these various methods.

1. What would be the difference in yearly receipts, other things remaining the same, if an operator sold all his lambs in the fall instead of holding his ewe lambs to enter the flock at 2 years of age? Assume, for purpose of illustration, that a 90-percent lamb crop, 5-percent death loss, and 17-percent replacement are normal. Tables 9 and 11 show the values of lambs and ewes at average prices. Table 9 shows that under the assumed conditions lamb sales amounting to \$5,451 will result from the sale of all lambs in the fall. Table 11 shows sales of only \$4,310 where lambs are saved to replace 17 percent of the ewes. Thus receipts from lamb sales will be \$1,141 more if all lambs are sold. If yearling ewes can be purchased at \$7 per head, the \$1,141 will permit the purchase of 163 head. If yearling ewe prices were \$8 per head, only 142 head could be purchased with the \$1,141. However, when the operator's own ewes are held over to lamb at 2 years of age, the saving of 179 head (table 2) is required. This means that a total of 1,209 head (table 14) is necessary to maintain 1,000 breeding ewes, while 1,030 head are required where all the lambs are sold and yearling ewes are purchased. The difference of 179 head requires an additional ranch expense for feed and care plus the added expense of keeping them separate from the main flock at breeding time. These costs, as well as the difference in income, should be included in any comparison of the two methods of management. Also the relative possibilities of improving the flock under the two systems are an important consideration.

2. What is the difference in annual income from 1,000 breeding

ewes under the following two sets of conditions: (1) Twenty percent of the ewes are replaced annually, the lamb crop as docked is 70 percent, the death loss is 10 percent, and lambs sell at 65 pounds and 7.5 cents a pound; (2) 17 percent of the ewes are replaced, the lamb crop is 90 percent, the death loss is 5 percent, and lambs sell at 77 pounds and 8.5 cents? In both cases all lambs are sold in the fall. Table 1 shows 630 lambs remaining for sale in the fall under conditions of a 10-percent death loss and a 70-percent lamb crop. Since both weight and price are different from the rates given in the tables concerning weight and price, it might be easier to disregard these tables for the first set of conditions and use simple arithmetic. The 630 lambs multiplied by 65 pounds and 7.5 cents shows that the value of lamb sales from the first set of conditions would be \$3,071. For the second set of conditions, table 9 can be used. It shows \$5,451 as the value of 75-pound lambs at 8.5 cents from a 90-percent lamb crop. Since 77-pound lambs are 102.7 percent of the 75-pound weight (table 4), the \$5,451 must be multiplied by 102.7, giving \$5,598 from the second set of conditions as listed. Thus it is seen that \$2,527 more income results from the second set of conditions. This suggests that a change in method of handling sheep to attain the more favorable set of conditions would be desirable as long as the additional yearly cost of the change did not exceed \$2,527. If in the above comparison the change was from a 90-percent lamb crop in the first set of conditions to a 110-percent lamb crop in the second, with all other conditions as stated, the increased income from 1,000 ewes would be \$2,893.

3. What is the possible income from 300 ewes with a 90-percent lamb crop and a 5-percent death loss, if half the lambs are sold fat at 82 pounds and 9 cents, and half are sold as feeders at 65 pounds and 7 cents. Table 1 shows 855 lambs available for sale from 1,000 ewes with a 90-percent lamb crop and a 5-percent death loss. With 300 ewes, the equivalent number would be 256. Using the actual weights and prices assumed in this illustration, with 128 lambs for sale as fat and 128 as feeders, the total value from the sale of the entire lamb crop would be \$1,527 (128 x 82 x 9 cents plus 128 x 65 x 7 cents equals \$1,527).

4. What price for lambs is necessary in order to "break even?" Table 20 shows the necessary price when the number of pounds produced and the ranch costs per head are known. For example, suppose that the net ranch expenses (after deducting value of wool sales) which must be met from lamb and ewe sales were \$4.20 per

head, and that the total number of pounds of all lambs and ewes sold amounted to 60 pounds per head the first of the year. Table 20 shows that under these conditions \$6.99 is the necessary price as an average of all sales, both lamb and ewe. If one-fourth of the sales was from ewes at 4 cents per pound, then the lambs would need to bring approximately 8 cents in order to cover these costs. (Out of every 100 pounds of sales which must bring \$6.99, 25 pounds at 4 cents would bring \$1; the remaining 75 pounds would need to bring \$5.99 or 8 cents per pound.)

5. How many ewes are necessary in order to obtain the same gross income as from 100 breeding cows? Naturally, there are many comparative figures needed, some of which are not in this report. However, a similar report on cattle¹ may be consulted for confirmation of the comparisons used. Assume a 90-percent lamb or calf crop, a 5-percent death loss, and a 17-percent replacement for each. Since cattlemen normally save heifer calves for replacement while sheepmen frequently purchase yearling ewes, a further limitation should be made that both raise their own replacements. The cattle study showed² \$1,530 as the gross value of calves sold from 100 breeding cows, while table 11 shows that \$4,310 is the value of lambs sold from 1,000 ewes with a 90-percent lamb crop, 17-percent replacement, and 5-percent death loss. It would require 355 ewes under these conditions to furnish an income of \$1,530. However, this is with an 8.5-cent price. At 6 cents, the price used in the cattle calculations, the 50,700 pounds of lamb sales (table 8) would bring \$3,042. It would seem, then, that under identical conditions of production and price, 500 ewes would be needed (when lambs sell at 75 pounds each) to bring in the same lamb income as the calf sales from 100 cows (when calves sell at 375 pounds each). Obviously, this is begging the question and forcing the issue, since the relationship between calf and lamb weights, under actual conditions, would seldom show this 5 to 1 ratio. Neither would calf and lamb crops be identical in summer death loss or sale prices. The long-time lamb price, for example, has shown approximately 2.5 cents advantage over the feeder cattle price. This in itself, if continued, would radically change the relative advantage in favor of sheep and this ignores wool sales, which are an important item. Referring again to the cattle study, \$2,646 would be the gross income from the sale of 700-pound long yearlings at

¹Colo. Exp. Sta. Bul. 460, table 21.

²Colo. Exp. Sta. Bul. 460, page 34.

6 cents (from 100 breeding cows) when the conditions remain as before (90-percent calf crop, 17-percent replacement, and 5-percent death loss).² Under similar conditions, it would require 614 ewes at an 8.5-cent lamb price to do as well.

This problem might be cleared by using the receipts per head rather than the total receipts. For example, the receipts per head of all cattle from calf sales as just discussed would be \$10.92, from yearling sales \$12.72, and from lamb sales \$3.57 (table 18). Old cow and aged ewe sales are not included in this case. They would increase the average to \$14.36, \$15.04, and \$4.05, respectively. Using the sales of young animals, 305 head of sheep would be needed to furnish as much income from lambs only as from calf sales from 100 head of all cattle. With the yearling comparison, 356 head of sheep would be required to equal 100 head of all cattle. When cow and ewe sales are included, the numbers are 355 and 372, respectively. This ignores wool sales. If 7 pounds of 20-cent wool or \$1.40 per head of sheep the first of the year are included in both cases, the total receipts per head of sheep would be \$4.97 and \$5.45. Then considering young animals only, 220 head and 256 head, respectively, of sheep would equal 100 head of all cattle. When cow and ewe sales are added, the numbers are 264 and 276, respectively.

Under long-time conditions, it would appear from this analysis that 300 sheep (more or less) might give approximately the same gross income as 100 head of cattle. A study of ranch expenses on representative cattle and sheep ranches in western Colorado shows that in 1940 the expenses per head of all cattle or sheep on hand the first of the year were almost exactly in this ratio of 3 to 1, while sales in 1940 were 2.5 to 1.

Conclusion

As stated previously, the value of these tables will depend upon the way they are used. They represent some basic calculations which will prove time-saving in making comparisons and which will be helpful in studying the business. They have been prepared with that idea in mind and not as a recommendation for any specific method of management.

²Colo. Exp. Sta. Bul. 460, table 22.

TABLE 1—*Effect of death loss and lamb crop on number of lambs per 1,000 ewes.*

Lamb Crop Percentage docked	Number lambs born	Number lambs end of first year when death loss is:	
		5%	10%
	*	†	‡
50	500	475	450
60	600	570	540
70	700	665	630
80	800	760	720
90	900	855	810
100	1,000	950	900
110	1,100	1,045	990
120	1,200	1,140	1,080

*Where lamb crop is calculated at marketing time, this column shows the number available for sale.

†Each 10-percent increase in lamb crop adds another 95 lambs for sale with a 5-percent death loss and 90 lambs with a 10-percent death loss.

TABLE 2—*Effect of death loss and replacement upon the number of ewe lambs saved at the end of the year to replace ewes, per 1,000 head.*

Percentage of ewes replaced	Death loss (per- cent)	Number of ewe lambs saved in fall to enter breeding flock	
		at age 1 year	at age 2 years
14	5	140	147
	10		156
17	5	170	179
	10		189
20	5	200	210
	10		222
25	5	250	263
	10		278

Note: If ewes are bred to have their first lamb at 1 year of age, the number saved goes immediately into the breeding flock. Hence, the number of ewe lambs saved is the same as the replacement percentage. The last column shows the number of ewe lambs required in order to allow for 1 year's death loss before breeding.

TABLE 3—*Effect of death loss and replacement upon number of old ewes for sale per 1,000 in the breeding flock.*

Percentage of ewes replaced	Sale of old ewes per 1,000 ewes when death loss is:	
	5%	10%
14	90	40
17	120	70
20	150	100
25	200	150

Note: The percentage of ewes replaced, and the death loss, together determine the number of ewes available for sale. For example, if 25 percent of the ewes are replaced, that would be 250 out of 1,000 ewes. However, if 10 percent of the ewes died, or 100 per 1,000, then only 150 would be available for sale if 250 were to be replaced.

TABLE 4—*Percentage of change in sale weight compared to a 75-pound basis on lambs and 125-pound basis on ewes.*

Lambs		Ewes	
Weight per head	Percent	Weight per head	Percent
55	73.3	100	80
57	76	105	84
59	78.7	110	88
61	81.3	115	92
63	84	120	96
65	86.7	125	100
67	89.3	130	104
69	92		
71	94.7		
73	97.3		
75	100		
77	102.7		
79	105.3		
81	108		
83	110.7		
85	113.3		

Note: All tables dealing with production or sales have been prepared on the basis of lambs weighing 75 pounds and old ewes weighing 125 pounds. Where other weights are anticipated, this table can be used to find the result required by multiplying the figure found in any other table by the percentage shown in this table for that specific weight. For example, if lambs are sold averaging 67 pounds, then lamb sales in any table can be multiplied by 89.3 percent to show the effect of these lighter lambs. In actual practice some lambs are fat and others are feeders. It would be difficult to allow for this variable. If 20 percent of the lambs were sold as feeder lambs at 65 pounds and 80 percent were sold as fat lambs at 80 pounds, the average weight of all lambs would be 77 pounds. Frequently the entire lamb crop is sold at a uniform price and the buyer sorts the lambs. In this case, the average weight of the entire shipment is the only figure available to the rancher.

TABLE 5—Possible number of lambs available for sale from 1,000 breeding ewes, after saving ewe lambs for replacement of old ewes.

Lamb Crop Percentage docked	Percentage of ewes replaced	(a) Based on ewe lambs en- tering the breeding flock in the fall		(b) Based on ewe lambs held to enter the breeding flock to lamb at 2 years of age	
		5%	10%	5%	10%
50	14	335	310	323	294
	17	305	280	296	261
	20	275	250	265	228
	25	225	200	212	172
60	14	430	400	423	384
	17	400	370	391	351
	20	370	340	360	318
	25	320	290	307	262
70	14	525	490	518	474
	17	495	460	486	441
	20	465	430	455	408
	25	415	380	402	352
80	14	620	580	613	564
	17	590	550	581	531
	20	560	520	550	498
	25	510	470	497	442
90	14	715	670	708	654
	17	685	640	676	621
	20	655	610	645	588
	25	605	560	592	532
100	14	810	760	803	744
	17	780	730	771	711
	20	750	700	740	678
	25	700	650	687	622
110	14	905	850	898	834
	17	875	820	866	801
	20	845	790	835	768
	25	795	740	782	712
120	14	1,000	940	993	924
	17	970	910	961	891
	20	940	880	930	858
	25	890	830	877	802

Note: The difference between (a) and (b) is due to the age at which the young ewes have their first lamb. If they are bred to lamb at 2 years of age, then more ewe lambs must be held back to allow for an extra season's death loss, as shown in table 2. See also footnotes to table 1.

TABLE 6—Pounds of lambs and ewes sold from 1,000 ewes when all of the lambs are sold in the fall.

Death loss	Lamb Crop Per- centage docked	Percentage of ewes replaced	Pounds lamb sales		Pounds ewe sales		Total pounds sales lambs and ewes	
			at 75 pounds	at 125 pounds	at 75 pounds	at 125 pounds	at 75 pounds	at 125 pounds
50	14	14	35,625	33,750	11,250	5,000	46,875	38,750
			17		15,000	8,750	50,625	42,500
			20		18,750	12,500	54,375	46,250
			25		25,000	18,750	60,625	52,500
60	14	17	42,750	40,500	11,250	5,000	54,000	45,500
			17		15,000	8,750	57,750	49,250
			20		18,750	12,500	61,500	53,000
			25		25,000	18,750	67,750	59,250
70	14	20	49,875	47,250	11,250	5,000	61,125	52,250
			17		15,000	8,750	64,875	56,000
			20		18,750	12,500	68,625	59,750
			25		25,000	18,750	74,875	66,000
80	14	25	57,000	54,000	11,250	5,000	68,250	59,000
			17		15,000	8,750	72,000	62,750
			20		18,750	12,500	75,750	66,500
			25		25,000	18,750	82,000	72,750
90	14	25	64,125	60,750	11,250	5,000	75,375	65,750
			17		15,000	8,750	79,125	69,500
			20		18,750	12,500	82,875	73,250
			25		25,000	18,750	89,125	79,500
100	14	25	71,250	67,500	11,250	5,000	82,500	72,500
			17		15,000	8,750	86,250	76,250
			20		18,750	12,500	90,000	80,000
			25		25,000	18,750	96,250	86,250
110	14	25	78,375	74,250	11,250	5,000	89,625	79,250
			17		15,000	8,750	93,375	83,000
			20		18,750	12,500	97,125	86,750
			25		25,000	18,750	103,375	93,000
120	14	25	85,500	81,000	11,250	5,000	96,750	86,000
			17		15,000	8,750	100,500	89,750
			20		18,750	12,500	104,250	93,500
			25		25,000	18,750	110,500	99,750

Note: The pounds of lamb and ewe sales are calculated from the number of lambs available for sale as shown in table 1 and the number of ewes available for sale as shown in table 3. In this case all the lambs raised are sold.

TABLE 7—Pounds of lambs and ewes sold from 1,000 breeding ewes when ewe lambs are saved to enter flock at 1 year of age.

Lamb Crop Per- centage docked	Percentage of ewes replaced	Pounds lamb sales at 75 pounds		Pounds ewe sales at 125 pounds		Total pounds sales lambs and ewes	
		5%	10%	5%	10%	5%	10%
50	14	25,125	23,250	11,250	5,000	36,375	28,250
	17	22,875	21,000	15,000	8,750	37,875	29,750
	20	20,625	18,750	18,750	12,500	39,375	31,250
	25	16,875	15,000	25,000	18,750	41,875	33,750
60	14	32,250	30,000	11,250	5,000	43,500	35,000
	17	30,000	27,750	15,000	8,750	45,000	36,500
	20	27,750	25,500	18,750	12,500	46,500	38,000
	25	24,000	21,750	25,000	18,750	49,000	40,500
70	14	39,375	36,750	11,250	5,000	50,625	41,750
	17	37,125	34,500	15,000	8,750	52,125	43,250
	20	34,875	32,250	18,750	12,500	53,625	44,750
	25	31,125	28,500	25,000	18,750	56,125	47,250
80	14	46,500	43,500	11,250	5,000	57,750	48,500
	17	44,250	41,250	15,000	8,750	59,250	50,000
	20	42,000	39,000	18,750	12,500	60,750	51,500
	25	38,250	35,250	25,000	18,750	63,250	54,000
90	14	53,625	50,250	11,250	5,000	64,875	55,250
	17	51,375	48,000	15,000	8,750	66,375	56,750
	20	49,125	45,750	18,750	12,500	67,875	58,250
	25	45,375	42,000	25,000	18,750	70,375	60,750
100	14	60,750	57,000	11,250	5,000	72,000	62,000
	17	58,500	54,750	15,000	8,750	73,500	63,500
	20	56,250	52,500	18,750	12,500	75,000	65,000
	25	52,500	48,750	25,000	18,750	77,500	67,500
110	14	67,875	63,750	11,250	5,000	79,125	68,750
	17	65,625	61,500	15,000	8,750	80,625	70,250
	20	63,375	59,250	18,750	12,500	82,125	71,750
	25	59,625	55,500	25,000	18,750	84,625	74,250
120	14	75,000	70,500	11,250	5,000	86,250	75,500
	17	72,750	68,250	15,000	8,750	87,750	77,000
	20	70,500	66,000	18,750	12,500	89,250	78,500
	25	66,750	62,250	25,000	18,750	91,750	81,000

Note: The pounds of lamb and ewe sales are calculated from the number of lambs available for sale as shown in table 5 and the number of ewes available for sale as shown in table 3.

TABLE 8—Pounds of lambs and ewes sold from 1,000 breeding ewes when ewe lambs are saved to enter flock at 2 years of age.

Lamb Crop Per- centage docked	Percentage of ewes replaced	Pounds lamb sales at 75 pounds		Pounds ewe sales at 125 pounds		Total pounds sales lambs and ewes	
		5%	10%	5%	10%	5%	10%
50	14	24,600	22,050	11,250	5,000	35,850	27,050
	17	22,200	19,575	15,000	8,750	37,200	28,325
	20	19,875	17,100	18,750	12,500	38,625	29,600
	25	15,900	12,900	25,000	18,750	40,900	31,650
60	14	31,725	28,800	11,250	5,000	42,975	33,800
	17	29,325	26,325	15,000	8,750	44,325	35,075
	20	27,000	23,850	18,750	12,500	45,750	36,350
	25	23,025	19,650	25,000	18,750	48,025	38,400
70	14	38,850	35,550	11,250	5,000	50,100	40,550
	17	36,450	33,075	15,000	8,750	51,450	41,825
	20	34,125	30,600	18,750	12,500	52,875	43,100
	25	30,150	26,400	25,000	18,750	55,150	45,150
80	14	45,975	42,300	11,250	5,000	57,225	47,300
	17	43,575	39,825	15,000	8,750	58,575	48,575
	20	41,250	37,350	18,750	12,500	60,000	49,850
	25	37,275	33,150	25,000	18,750	62,275	51,900
90	14	53,100	49,050	11,250	5,000	64,350	54,050
	17	50,700	46,575	15,000	8,750	65,700	55,325
	20	48,375	44,100	18,750	12,500	67,125	56,600
	25	44,400	39,900	25,000	18,750	69,400	58,650
100	14	60,225	55,800	11,250	5,000	71,475	60,800
	17	57,825	53,325	15,000	8,750	72,825	62,075
	20	55,500	50,850	18,750	12,500	74,250	63,350
	25	51,525	46,650	25,000	18,750	76,525	65,400
110	14	67,350	62,550	11,250	5,000	78,600	67,550
	17	64,950	60,075	15,000	8,750	79,950	68,825
	20	62,625	57,600	18,750	12,500	81,375	70,100
	25	58,650	53,400	25,000	18,750	83,650	72,150
120	14	74,475	69,300	11,250	5,000	85,725	74,300
	17	72,075	66,825	15,000	8,750	87,075	75,575
	20	69,750	64,350	18,750	12,500	88,500	76,850
	25	65,775	60,150	25,000	18,750	90,775	78,900

Note: The pounds of lamb and ewe sales are calculated from the number of lambs available for sale as shown in table 5 and the number of ewes available for sale as shown in table 3.

TABLE 9—Value of lambs and ewes sold from 1,000 ewes when all the lambs are sold in the fall.

Lamb Crop Per- centage docked	Percentage of ewes replaced	Value of lambs sold at 8.5c per pound		Value of ewes sold at 4c per pound		Value of lambs plus ewes	
		5%	10%	5%	10%	5%	10%
50	14	\$3,028	\$2,869	\$ 450	\$200	\$3,478	\$3,069
	17			600	350	3,628	3,219
	20			750	500	3,778	3,369
	25			1,000	750	4,028	3,619
60	14	3,634	3,442	450	200	4,084	3,642
	17			600	350	4,234	3,792
	20			750	500	4,384	3,942
	25			1,000	750	4,634	4,192
70	14	4,239	4,016	450	200	4,689	4,216
	17			600	350	4,839	4,366
	20			750	500	4,989	4,516
	25			1,000	750	5,239	4,766
80	14	4,845	4,590	450	200	5,295	4,790
	17			600	350	5,445	4,940
	20			750	500	5,595	5,090
	25			1,000	750	5,845	5,340
90	14	5,451	5,164	450	200	5,901	5,364
	17			600	350	6,051	5,514
	20			750	500	6,201	5,664
	25			1,000	750	6,451	5,914
100	14	6,056	5,738	450	200	6,506	5,938
	17			600	350	6,656	6,088
	20			750	500	6,806	6,238
	25			1,000	750	7,056	6,488
110	14	6,662	6,311	450	200	7,112	6,511
	17			600	350	7,262	6,661
	20			750	500	7,412	6,811
	25			1,000	750	7,662	7,061
120	14	7,268	6,885	450	200	7,718	7,085
	17			600	350	7,868	7,235
	20			750	500	8,018	7,385
	25			1,000	750	8,268	7,635

Note: The values are calculated from the pounds shown in table 6, with all lamb sales at 8.5 cents and all ewe sales at 4 cents per pound. In this case, all the lambs raised are sold at 75 pounds each and ewes at 125 pounds each.

TABLE 10—Value of lambs and ewes sold from 1,000 breeding ewes when ewe lambs are saved to enter the flock at 1 year of age.

Lamb Crop Per- centage docked	Percentage of ewes replaced	Value of lambs sold at 8.5c per pound		Value of ewes sold at 4c per pound		Value of lambs plus ewes	
		5%	10%	5%	10%	5%	10%
50	14	\$2,136	\$1,976	\$ 450	\$200	\$2,586	\$2,176
	17	1,944	1,785	600	350	2,544	2,135
	20	1,753	1,594	750	500	2,503	2,094
	25	1,434	1,275	1,000	750	2,434	2,025
60	14	2,741	2,550	450	200	3,191	2,750
	17	2,550	2,359	600	350	3,150	2,709
	20	2,359	2,168	750	500	3,109	2,668
	25	2,040	1,849	1,000	750	3,040	2,599
70	14	3,347	3,124	450	200	3,797	3,324
	17	3,156	2,932	600	350	3,756	3,282
	20	2,964	2,741	750	500	3,714	3,241
	25	2,640	2,422	1,000	750	3,646	3,172
80	14	3,952	3,698	450	200	4,402	3,898
	17	3,761	3,506	600	350	4,361	3,856
	20	3,570	3,315	750	500	4,320	3,815
	25	3,251	2,996	1,000	750	4,251	3,746
90	14	4,558	4,271	450	200	5,008	4,471
	17	4,367	4,080	600	350	4,967	4,430
	20	4,176	3,889	750	500	4,926	4,389
	25	3,857	3,570	1,000	750	4,857	4,320
100	14	5,164	4,845	450	200	5,614	5,045
	17	4,972	4,654	600	350	5,572	5,004
	20	4,781	4,462	750	500	5,531	4,962
	25	4,462	4,144	1,000	750	5,462	4,894
110	14	5,769	5,419	450	200	6,219	5,619
	17	5,578	5,228	600	350	6,178	5,578
	20	5,387	5,036	750	500	6,137	5,536
	25	5,068	4,718	1,000	750	6,068	5,468
120	14	6,375	5,992	450	200	6,825	6,192
	17	6,184	5,801	600	350	6,784	6,151
	20	5,992	5,610	750	500	6,742	6,110
	25	5,674	5,291	1,000	750	6,674	6,041

Note: The values are calculated from the pounds as shown in table 7.

TABLE 11.—*Value of lambs and ewes sold from 1,000 breeding ewes when ewe lambs are saved to enter the flock at 2 years of age.*

Death loss	Lamb Crop Per- centage docked	Percentage of ewes replaced	Value of lambs sold		Value of ewes sold		Value of lambs plus ewes	
			at 8.5c per pound	at 10c per pound	at 4c per pound	at 5c per pound	5%	10%
50	14		\$2,091	\$1,874	\$ 450	\$200	\$2,541	\$2,074
	17		1,887	1,664	600	350	2,487	2,014
	20		1,689	1,451	750	500	2,439	1,951
	25		1,352	1,096	1,000	750	2,352	1,846
60	14		2,697	2,418	450	200	3,147	2,618
	17		2,493	2,238	600	350	3,093	2,588
	20		2,295	2,027	750	500	3,045	2,527
	25		1,957	1,670	1,000	750	2,957	2,420
70	14		3,302	3,022	450	200	3,752	3,222
	17		3,098	2,811	600	350	3,698	3,161
	20		2,901	2,601	750	500	3,651	3,101
	25		2,563	2,244	1,000	750	3,563	2,994
80	14		3,908	3,596	450	200	4,358	3,796
	17		3,704	3,385	600	350	4,304	3,735
	20		3,506	3,175	750	500	4,256	3,675
	25		3,168	2,818	1,000	750	4,168	3,568
90	14		4,514	4,169	450	200	4,964	4,369
	17		4,310	3,959	600	350	4,910	4,309
	20		4,112	3,748	750	500	4,862	4,248
	25		3,774	3,392	1,000	750	4,774	4,142
100	14		5,119	4,743	450	200	5,569	4,943
	17		4,915	4,533	600	350	5,515	4,883
	20		4,718	4,322	750	500	5,468	4,822
	25		4,380	3,965	1,000	750	5,380	4,715
110	14		5,725	5,317	450	200	6,175	5,517
	17		5,521	5,106	600	350	6,121	5,456
	20		5,323	4,896	750	500	6,073	5,396
	25		4,985	4,539	1,000	750	5,985	5,289
120	14		6,330	5,890	450	200	6,780	6,090
	17		6,126	5,680	600	350	6,726	6,030
	20		5,929	5,470	750	500	6,679	5,970
	25		5,591	5,113	1,000	750	6,591	5,863

Note: The values are calculated from the pounds as shown in table 8.

TABLE 12—Pounds sold per head in the flock when all the lambs are sold in the fall (based on 1,030 head).

Lamb Crop Per- centage docked	Percentage of ewes replaced	Pounds lamb sales		Pounds ewe sales		Total pounds lamb and ewe sales ¹	
		5%	10%	5%	10%	5%	10%
50	14	35	33	11	5	46	38
	17	35	33	15	8	49	41
	20	35	33	18	12	53	45
	25	35	33	24	18	59	51
60	14	41	39	11	5	52	44
	17	41	39	15	8	56	48
	20	41	39	18	12	60	51
	25	41	39	24	18	66	58
70	14	48	46	11	5	59	51
	17	48	46	15	8	63	54
	20	48	46	18	12	67	58
	25	48	46	24	18	73	64
80	14	55	52	11	5	66	57
	17	55	52	15	8	70	61
	20	55	52	18	12	74	65
	25	55	52	24	18	80	71
90	14	62	59	11	5	73	64
	17	62	59	15	8	77	67
	20	62	59	18	12	80	71
	25	62	59	24	18	87	77
100	14	69	66	11	5	80	70
	17	69	66	15	8	84	74
	20	69	66	18	12	87	78
	25	69	66	24	18	94	84
110	14	76	72	11	5	87	77
	17	76	72	15	8	91	81
	20	76	72	18	12	94	84
	25	76	72	24	18	100	90
120	14	83	79	11	5	94	83
	17	83	79	15	8	98	87
	20	83	79	18	12	104	91
	25	83	79	24	18	107	97

Variation in totals due to elimination of fractions.

Note: The average pounds of sales per head of all sheep are based upon the total pounds of sales as shown in table 6, and a flock of 1,030 head (1,000 ewes and 30 bucks). This represents the sales in pounds, if 75-pound lambs and 125-pound ewes are sold. For other average weights of lambs or ewes, use the percentages shown in table 4 to secure the correct sales per head. For example, table 12 shows lamb sales of 62 pounds per head in the flock with a 90-percent lamb crop and a 5-percent death loss. If lambs averaged 71 pounds instead of 75 pounds, table 4 shows 94.7 percent as the relationship. Then, 94.7 percent of 62 is 58.7 or the correct average sales of lambs per head under these conditions.

The pounds of lamb sales per head increase uniformly by 7 pounds for each 10-percent increase in lamb crop in the 5-percent death loss column and by 6½ pounds in the 10-percent death loss column. With these rates the pounds of sales can be calculated for lamb crops above 120 percent.

TABLE 13—Pounds sold per head in the flock when ewe lambs are saved to enter flock at 1 year of age (based on 1,030 head).

Lamb Crop Per- centage docked	Percentage of ewes replaced	Pounds lamb sales		Pounds ewe sales		Total pounds lamb and ewe sales ¹	
		5%	10%	5%	10%	5%	10%
50	14	24	23	11	5	35	27
	17	22	20	15	8	37	29
	20	20	18	18	12	38	30
	25	16	15	24	18	41	33
60	14	31	29	11	5	42	34
	17	29	27	15	8	44	35
	20	27	25	18	12	45	37
	25	23	21	24	18	48	39
70	14	38	36	11	5	49	41
	17	36	33	15	8	51	42
	20	34	31	18	12	52	43
	25	30	28	24	18	54	46
80	14	45	42	11	5	56	47
	17	43	40	15	8	58	49
	20	41	38	18	12	59	50
	25	37	34	24	18	61	52
90	14	52	49	11	5	63	54
	17	50	47	15	8	64	55
	20	48	44	18	12	66	57
	25	44	41	24	18	68	59
100	14	59	55	11	5	70	60
	17	57	53	15	8	71	62
	20	55	51	18	12	73	63
	25	51	47	24	18	75	66
110	14	66	62	11	5	77	67
	17	64	60	15	8	78	68
	20	62	58	18	12	80	70
	25	58	54	24	18	82	73
120	14	73	68	11	5	84	73
	17	71	66	15	8	85	75
	20	68	64	18	12	87	76
	25	65	61	24	18	89	79

Variations in totals due to elimination of fractions.
 Note: The average pounds of sales per head of all sheep are based upon the total pounds of sales as shown in table 7. See further comment in note on table 12.

TABLE 14—*Size of flock when ewe lambs are held over to lamb at 2 years of age.*

Percentage of ewes replaced	Death loss %	Lambs saved for replacement	Ewes	Bucks	Total flock
14	5	147	1,000	30	1,177
	10	156	1,000	30	1,186
17	5	179	1,000	30	1,209
	10	189	1,000	30	1,219
20	5	210	1,000	30	1,240
	10	222	1,000	30	1,252
25	5	263	1,000	30	1,293
	10	278	1,000	30	1,308

Note: When yearling or other age ewes are purchased in the fall to replace sales and death loss of old ewes, the size of flock on January 1 remains constant at 1,030 for maintaining 1,000 breeding ewes. The same is true when ewe lambs are saved from one's own flock and bred to have their first lamb at 1 year of age. However, when one's own ewe lambs are reserved and held over to be bred to have their first lamb at 2 years of age, the problem of death loss enters the picture and these extra yearlings add to the total size of the flock as shown in table 14.

TABLE 15—Pounds sold per head in the flock when ewe lambs are saved to enter the flock at 2 years of age.

Lamb Crop Per- centage docked	Percentage of ewes replaced	Pounds lamb sales		Pounds ewe sales		Total pounds lamb and ewe sales ¹	
		5%	10%	5%	10%	5%	10%
50	14	21	19	10	4	31	23
	17	18	16	12	7	31	23
	20	16	14	15	10	31	24
	25	12	10	19	14	32	24
60	14	27	24	10	4	37	28
	17	24	22	13	7	37	29
	20	22	19	15	10	37	29
	25	18	15	19	14	37	29
70	14	33	30	10	4	43	34
	17	30	27	12	7	43	34
	20	28	24	15	10	43	34
	25	23	20	19	14	43	35
80	14	39	36	10	4	49	40
	17	36	33	12	7	48	40
	20	33	30	15	10	48	40
	25	29	25	19	14	48	40
90	14	45	41	10	4	55	46
	17	42	38	12	7	54	45
	20	39	35	15	10	54	45
	25	34	31	19	14	54	45
100	14	51	47	10	4	61	51
	17	48	44	12	7	60	51
	20	45	41	15	10	60	51
	25	40	36	19	14	59	50
110	14	57	53	10	4	67	57
	17	54	49	12	7	66	56
	20	51	46	15	10	66	56
	25	45	41	19	14	65	55
120	14	63	58	10	4	73	63
	17	60	55	12	7	72	62
	20	56	51	15	10	71	61
	25	51	46	19	14	70	60

¹Variation in totals due to elimination of fractions.
 Note: These calculations are based upon the total number of pounds sold as shown in table 8 and the corresponding total size of flock as shown in table 11, which varies from 1,177 to 1,308 head in order to maintain 1,000 breeding ewes.

TABLE 16—Value of pounds sold per head in the flock when all lambs are sold in the fall.

Death loss	Lamb Crop Per- centage docked	Percentage of ewes replaced	Value of lamb sales at 8.5c per pound		Value of ewe sales at 4c per pound		Total value lamb and ewe sales	
			5%	10%	5%	10%	5%	10%
50	14		\$2.98	\$2.80	\$.44	\$.20	\$3.42	\$3.00
	17		2.98	2.80	.60	.32	3.58	3.12
	20		2.98	2.80	.72	.48	3.70	3.28
	25		2.98	2.80	.96	.72	3.94	3.52
60	14		3.48	3.32	.44	.20	3.92	3.52
	17		3.48	3.32	.60	.32	4.08	3.64
	20		3.48	3.32	.72	.48	4.20	3.80
	25		3.48	3.32	.96	.72	4.44	4.04
70	14		4.08	3.91	.44	.20	4.52	4.11
	17		4.08	3.91	.60	.32	4.68	4.23
	20		4.08	3.91	.72	.48	4.80	4.39
	25		4.08	3.91	.96	.72	5.04	4.63
80	14		4.68	4.42	.44	.20	5.12	4.62
	17		4.68	4.42	.60	.32	5.28	4.74
	20		4.68	4.42	.72	.48	5.40	4.90
	25		4.68	4.42	.96	.72	5.64	5.14
90	14		5.27	5.02	.44	.20	5.71	5.22
	17		5.27	5.02	.60	.32	5.87	5.34
	20		5.27	5.02	.72	.48	5.99	5.50
	25		5.27	5.02	.96	.72	6.23	5.74
100	14		5.86	5.61	.44	.20	6.30	5.81
	17		5.86	5.61	.60	.32	6.46	5.93
	20		5.86	5.61	.72	.48	6.58	6.09
	25		5.86	5.61	.96	.72	6.82	6.33
110	14		6.46	6.12	.44	.20	6.90	6.32
	17		6.46	6.12	.60	.32	7.06	6.44
	20		6.46	6.12	.72	.48	7.18	6.60
	25		6.46	6.12	.96	.72	7.42	6.84
120	14		7.06	6.72	.44	.20	7.50	6.92
	17		7.06	6.72	.60	.32	7.66	7.04
	20		7.06	6.72	.72	.48	7.78	7.20
	25		7.06	6.72	.96	.72	8.02	7.44

Note: The values in this table are based on the average pounds per head as shown in table 12 for 75-pound lambs and 125-pound ewes. For other weights, use the percentages shown in table 4. For other prices, use the percentages shown in table 19.

TABLE 17—Value of pounds sold per head in the flock when ewe lambs are saved to enter flock at 1 year of age.

Death loss	Lamb Crop Per- centage docked	Percentage of ewes replaced	Value of lamb sales at 8.5c per pound		Value of ewe sales at 4c per pound		Total value lamb and ewe sales	
			5%	10%	5%	10%	5%	10%
50	14		\$2.04	\$1.96	\$.44	\$.20	\$2.48	\$2.16
	17		1.87	1.79	.60	.32	2.47	2.02
	20		1.70	1.53	.72	.48	2.42	2.01
	25		1.36	1.28	.96	.72	2.32	2.00
60	14		2.64	2.46	.44	.20	3.08	2.66
	17		2.46	2.30	.60	.32	3.06	2.62
	20		2.39	2.12	.72	.48	3.02	2.60
	25		1.96	1.78	.96	.72	2.92	2.50
70	14		3.23	3.06	.44	.20	3.67	3.26
	17		3.06	2.89	.60	.32	3.66	3.12
	20		2.89	2.64	.72	.48	3.61	3.12
	25		2.55	2.38	.96	.72	3.51	3.10
80	14		3.82	3.57	.44	.20	4.26	3.77
	17		3.66	3.40	.60	.32	4.26	3.72
	20		3.48	3.23	.72	.48	4.20	3.71
	25		3.14	2.89	.96	.72	4.10	3.61
90	14		4.42	4.16	.44	.20	4.86	4.36
	17		4.25	4.00	.60	.32	4.85	4.32
	20		4.08	3.74	.72	.48	4.80	4.22
	25		3.74	3.48	.96	.72	4.70	4.20
100	14		5.02	4.68	.44	.20	5.46	4.88
	17		4.84	4.50	.60	.32	5.44	4.82
	20		4.68	4.34	.72	.48	5.40	4.82
	25		4.34	4.00	.96	.72	5.30	4.72
110	14		5.61	5.27	.44	.20	6.05	5.47
	17		5.44	5.10	.60	.32	6.04	5.42
	20		5.27	4.93	.72	.48	5.99	5.41
	25		4.93	4.59	.96	.72	5.89	5.31
120	14		6.20	5.78	.44	.20	6.64	5.98
	17		6.04	5.61	.60	.32	6.64	5.92
	20		5.78	5.44	.72	.48	6.50	5.92
	25		5.52	5.18	.96	.72	6.48	5.90

Note: The values in this table are based on the average pounds per head as shown in table 13. (See note, table 16, for added comment.)

TABLE 18—*Value of pounds sold per head in the flock when ewe lambs are saved to enter flock at 2 years of age.*

Lamb Crop Per- centage docked	Percentage of ewes replaced	Value of lamb sales at 8.5c per pound		Value of ewe sales at 4c per pound		Total value lamb and ewe sales	
		5%	10%	5%	10%	5%	10%
50	14	\$1.78	\$1.62	\$.10	\$.16	\$2.18	\$1.78
	17	1.53	1.36	.48	.28	2.01	1.64
	20	1.36	1.19	.60	.40	1.96	1.59
	25	1.02	.85	.76	.56	1.78	1.41
	25	1.02	.85	.76	.56	1.78	1.41
60	14	2.30	2.04	.40	.16	2.70	2.20
	17	2.04	1.87	.48	.28	2.52	2.15
	20	1.87	1.62	.60	.40	2.47	2.02
	25	1.53	1.28	.76	.56	2.29	1.84
	25	1.53	1.28	.76	.56	2.29	1.84
70	14	2.80	2.55	.40	.16	3.20	2.71
	17	2.55	2.30	.48	.28	3.03	2.58
	20	2.38	2.04	.60	.40	2.98	2.44
	25	1.96	1.70	.76	.56	2.72	2.26
	25	1.96	1.70	.76	.56	2.72	2.26
80	14	3.32	3.06	.40	.16	3.72	3.22
	17	3.06	2.80	.48	.28	3.54	3.08
	20	2.80	2.55	.60	.40	3.40	2.95
	25	2.46	2.12	.76	.56	3.22	2.68
	25	2.46	2.12	.76	.56	3.22	2.68
90	14	3.82	3.48	.40	.16	4.22	3.64
	17	3.57	3.23	.48	.28	4.05	3.51
	20	3.32	2.98	.60	.40	3.92	3.38
	25	2.89	2.64	.76	.56	3.65	3.20
	25	2.89	2.64	.76	.56	3.65	3.20
100	14	4.34	4.00	.40	.16	4.74	4.16
	17	4.08	3.74	.48	.28	4.56	4.02
	20	3.82	3.48	.60	.40	4.42	3.88
	25	3.40	3.06	.76	.56	4.16	3.62
	25	3.40	3.06	.76	.56	4.16	3.62
110	14	4.84	4.50	.40	.16	5.24	4.66
	17	4.59	4.16	.48	.28	5.07	4.44
	20	4.34	3.91	.60	.40	4.94	4.31
	25	3.82	3.48	.76	.56	4.58	4.04
	25	3.82	3.48	.76	.56	4.58	4.04
120	14	5.36	4.93	.40	.16	5.76	5.09
	17	5.10	4.68	.48	.28	5.58	4.96
	20	4.76	4.34	.60	.40	5.36	4.74
	25	4.34	3.91	.76	.56	5.10	4.47
	25	4.34	3.91	.76	.56	5.10	4.47

Note: The values in this table are based on the average pounds per head as shown in table 15. (See note, table 16, for added comment.)

TABLE 19—Prices of lambs and ewes as a percentage of the 8.5-cent and 4-cent prices used uniformly in all preceding tables.

(a) Relative lamb prices						(b) Relative ewe prices			
Price (cents per pound)	Percent	Price (cents per pound)	Percent	Price (cents per pound)	Percent	Price (cents per pound)	Percent	Price (cents per pound)	Percent
4 $\frac{1}{4}$	50	7 $\frac{1}{2}$	85.29	10 $\frac{1}{4}$	120.59	1 $\frac{1}{2}$	37.5	4 $\frac{1}{2}$	112.5
4 $\frac{1}{2}$	52.94	7 $\frac{3}{4}$	88.24	10 $\frac{1}{2}$	123.53	1 $\frac{3}{4}$	43.75	4 $\frac{3}{4}$	118.75
4 $\frac{3}{4}$	55.88	7 $\frac{3}{4}$	91.18	10 $\frac{3}{4}$	126.47	2	50.	5	125.
5	58.82	8	94.12	11	129.41	2 $\frac{1}{4}$	56.25	5 $\frac{1}{4}$	131.25
5 $\frac{1}{4}$	61.76	8 $\frac{1}{4}$	97.06	11 $\frac{1}{4}$	132.35	2 $\frac{1}{2}$	62.5	5 $\frac{1}{2}$	137.5
5 $\frac{1}{2}$	64.71	8 $\frac{1}{2}$	100.	11 $\frac{1}{2}$	135.29	2 $\frac{3}{4}$	68.75	5 $\frac{3}{4}$	143.75
5 $\frac{3}{4}$	67.65	8 $\frac{3}{4}$	102.94	11 $\frac{3}{4}$	138.24	3	75.	6	150.
6	70.59	9	105.88	12	141.18	3 $\frac{1}{4}$	81.25	6 $\frac{1}{4}$	156.25
6 $\frac{1}{4}$	73.53	9 $\frac{1}{4}$	108.82			3 $\frac{1}{2}$	87.5	6 $\frac{1}{2}$	162.5
6 $\frac{1}{2}$	76.47	9 $\frac{1}{2}$	111.76			3 $\frac{3}{4}$	93.75	6 $\frac{3}{4}$	168.75
6 $\frac{3}{4}$	79.41	9 $\frac{3}{4}$	114.71			4	100.	7	175.
7	82.35	10	117.65			4 $\frac{1}{4}$	106.25		

Note: This table can be used to find the values under prices other than the uniform ones used in the preceding tables. For example, if lambs were sold at an average price of 6 cents, then any lamb sale value in the preceding tables should be multiplied by 70.59 per cent to find the effect of this lower price.

TABLE 20—*Cost per hundredweight mutton produced when yearly cost per head first of year varies from \$2 to \$6 and when yearly production per head first of year varies from 25 to 100 pounds.*

Pounds produced per head	Yearly cost per head										
	\$2.00	\$2.20	\$2.40	\$2.60	\$2.80	\$3.00	\$3.20	\$3.40	\$3.60	\$3.80	\$4.00
25	\$3.00	\$8.80	\$9.60	\$10.40	\$11.20	\$12.00	\$12.80	\$13.60	\$14.40	\$15.20	\$16.00
30	6.67	7.34	8.00	8.67	9.34	10.00	10.67	11.34	12.01	12.67	13.33
35	5.71	6.28	6.85	7.42	7.99	8.57	9.14	9.71	10.28	10.85	11.43
40	5.00	5.50	6.00	6.50	7.00	7.50	8.00	8.50	9.00	9.50	10.00
45	4.44	4.88	5.33	5.77	6.22	6.67	7.11	7.55	7.99	8.44	8.89
50	4.00	4.40	4.80	5.20	5.60	6.00	6.40	6.80	7.20	7.60	8.00
55	3.64	4.00	4.37	4.73	5.10	5.45	5.82	6.19	6.55	6.92	7.27
60	3.33	3.66	4.00	4.33	4.66	5.00	5.33	5.66	5.99	6.33	6.67
65	3.08	3.39	3.70	4.00	4.31	4.62	4.93	5.24	5.54	5.85	6.15
70	2.86	3.15	3.43	3.72	4.00	4.29	4.58	4.86	5.15	5.43	5.71
75	2.67	2.94	3.20	3.47	3.74	4.00	4.27	4.54	4.81	5.07	5.33
80	2.50	2.75	3.00	3.25	3.50	3.75	4.00	4.25	4.50	4.75	5.00
85	2.35	2.58	2.82	3.06	3.29	3.53	3.76	4.00	4.23	4.46	4.71
90	2.22	2.44	2.66	2.89	3.11	3.33	3.55	3.77	4.00	4.22	4.44
95	2.11	2.32	2.53	2.74	2.95	3.16	3.38	3.59	3.80	4.01	4.21
100	2.00	2.20	2.40	2.60	2.80	3.00	3.20	3.40	3.60	3.80	4.00

TABLE 20—(Cont.)

Pounds produced per head	Yearly cost per head									
	\$4.20	\$4.40	\$4.60	\$4.80	\$5.00	\$5.20	\$5.40	\$5.60	\$5.80	\$6.00
25	\$16.80	\$17.60	\$18.40	\$19.20	\$20.00	\$20.80	\$21.60	\$22.40	\$23.20	\$24.00
30	14.01	14.67	15.34	16.01	16.67	17.34	18.01	18.68	19.34	20.00
35	11.90	12.56	13.13	13.70	14.29	14.85	15.42	15.99	16.56	17.14
40	10.50	11.00	11.50	12.00	12.50	13.00	13.50	14.00	14.50	15.00
45	9.32	9.77	10.21	10.66	11.11	11.54	11.99	12.43	12.88	13.33
50	8.40	8.80	9.20	9.60	10.00	10.40	10.80	11.20	11.60	12.00
55	7.64	8.01	8.37	8.74	9.09	9.46	9.83	10.19	10.56	10.91
60	6.99	7.33	7.66	7.99	8.33	8.66	8.99	9.32	9.66	10.00
65	6.47	6.78	7.08	7.39	7.69	8.01	8.32	8.62	8.93	9.23
70	6.01	6.29	6.58	6.86	7.14	7.44	7.72	8.01	8.29	8.57
75	5.61	5.87	6.14	6.41	6.67	6.94	7.21	7.48	7.74	8.00
80	5.25	5.50	5.75	6.00	6.25	6.50	6.75	7.00	7.25	7.50
85	4.94	5.17	5.40	5.64	5.88	6.11	6.34	6.58	6.82	7.06
90	4.66	4.88	5.11	5.33	5.56	5.77	5.99	6.22	6.44	6.67
95	4.43	4.64	4.85	5.06	5.26	5.49	5.70	5.91	6.12	6.32
100	4.20	4.40	4.60	4.80	5.00	5.20	5.40	5.60	5.80	6.00

Note: As shown in tables 12, 13, and 15, the number of pounds of mutton produced varies widely because of many influences. It is sometimes difficult to ascertain exactly what are the annual costs of operation. The problem is complicated also by the fact that wool sales may be used as an offset against ranch expenses to calculate a "net ranch expense" which must be met by the sale of lambs or old ewes. This table has been prepared to show for selected "mutton production per head of all sheep" and for arbitrary "yearly costs per head" the corresponding average sale price of all sales (lamb and ewe) to cover these costs. The table can be used in another way. For example, if the net ranch expense after deducting wool sales amounts to \$3.80 per head and the average sales of all lambs and ewes amount to 70 pounds per head, then an average price of \$5.43 must be obtained from total sales to cover these expenses. Or, with average sales at 8 cents, it is possible to find from the table what production is needed or what expense will be possible without exceeding the 8-cent income.

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