

was in Liverpool at the time, was also authorised to take notes and report upon the same. Mr. Frankland reported: 1. That lambs as a whole arrived in excellent condition. 2. That English buyers pronounced them one of the best lots of lambs ever sent to Canada to England. 3. That they killed well, dressing 68 per cent each, or a little more than half the live weight, which "is considered a good return, more especially after a journey of over 3,000 miles land and sea;" and 4. That when dressed the meat brought 17 cents per pound, "the highest quotation" at the time in the whole market.

VALUES. Table II gives the financial results of the experiment.

	Values.
	\$ c.
Value of the animals at the commencement of the test	382 73
Cost of shearing .....	4 50
Cost of food .....	339 62
Cost of attendance .....	40 95
Cost of shipping to England.....	375 21
<b>Total cost.....</b>	<b>1,123 01</b>
Value of lambs in England .....	1,061 08
Value of wool .....	47 50
Value of manure.....	122 85
<b>Total value .....</b>	<b>1,231 43</b>
<b>Gain .....</b>	<b>108 42</b>
Gain per cent. on investment .....	9.65

The average value of the lambs at the commencement of the experiment was \$4.03, and the average price for which they were sold in the English market was \$11.79. The average advance in value, therefore, was \$7.76. The cost of attendance was estimated in Bulletin LXVIII, on the assumption that one man would care for 400 lambs. The autumn shorn wool averaged 4.06 lb. per head unwashed, and sold for 13 cents per pound. The value put upon the manure as in Bulletin LXVIII was  $\frac{3}{4}$  ct. per animal per day, one cent the amount fixed upon by Professor Roberts, of Cornell University in a bulletin issued during the present year.

The cost of transportation and sale of the lambs was \$375.21, or \$4.17 per head. This was considerably more than the average cost which experienced shippers put at from \$2.50 to \$3.00 per head. This arose in part from the smallness of the shipment, which