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n sold at a lot 23 lambs which is that obtained against the rice received in the right

hand column of Table II, as also those previously given relating to the cost of the lambs have been compiled from the books of the bursar, from which source they can easily be verified. This is mentioned because of statements made more than once that feeding these lambs was a losing game. The only exceptions are found in the case of ten cull lambs not yet delivered and those sent to England. The price put upon the latter, as stated in the table is 7 cents per pound, since we refused an offer of that amount from Mr. L. O. Barber, Guelph, on April 12th for immediate shipment. At that date Mr. Barber, who bought all the different lots except the culls, paid us 7 cents per pound for a lot of 20 lambs very similar in quality. We refused the offer for the reason that the lambs had been fed for the British market.

Table III contains a financial summary covering the whole trans-

Cost of the lambs when bought	\$2,097	34	
" shearing 120 lambs	5		
" food, including rape and pasture	1,316	25	
" attendance			
Total cost		\$3,543	99
Value of lambs when sold	\$3,642	16	
" " wool		60	
" " manure	577	12	
Total value		\$4,275	88
Gain		731	89
" per lamb		. 1	10

The net cash actually received for the 99 lambs shipped to Eng-

land would reduce the above gain by \$132.10.

The 120 lambs included in the item cost of shearing were shorn for experimental purposes. All the food given to the lambs from first to last is charged against them. The estimate put upon the rape was the cost of the cultivation as given on page 6, Bulletin Lx. This makes the cost of growing the rape \$8.46 instead of \$11.77 as stated in the aforementioned bulletin, owing to the difference in the amount of the manure applied. The cost of producing the six acres grown as a catch crop was estimated at \$1.20 per acre, as nearly all of it was sown broadcast and after the necessary autumn plowing of stubble land. It should be remembered that all the rape grown was a second crop taken from the land during 1891, and that the cultivation given to it left the land in a very clean condition. whole time of one person was occupied in caring for the lambs, but more than one-half of it was taken up with those under experiment. But we have charged a little more than half the wages actually paid, against the lambs, to make sure no undue favor would be shown where the exact apportionment is an uncertain element.