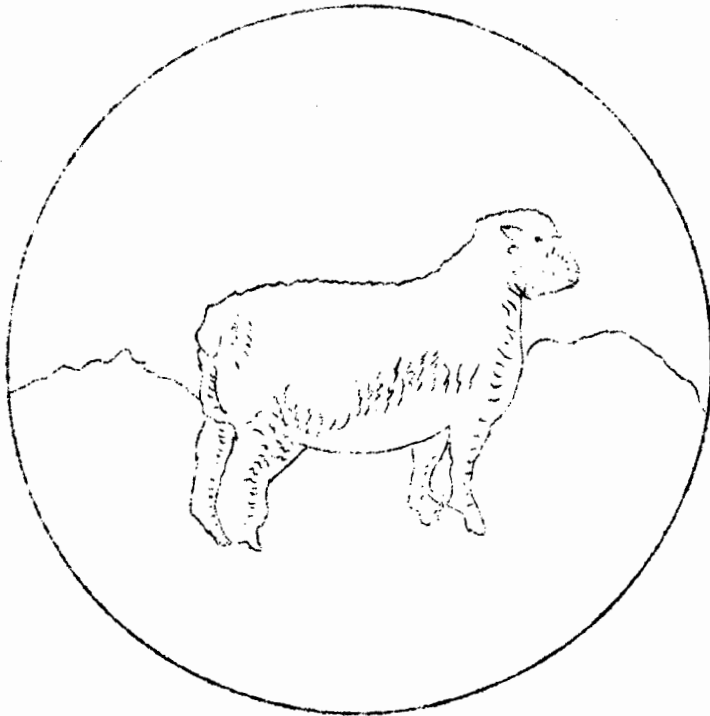


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# THE SHEEP BUSINESS IN MENDOCINO COUNTY



University of California  
Agricultural Extension Service

FARM & HOME ADVISORS' OFFICE, MENDOCINO COUNTY  
COURTHOUSE  
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## THE SHEEP BUSINESS IN MENDOCINO COUNTY

This publication has been prepared to make available to those interested information developed locally by the Farm Advisor's Office. This information has been developed through contacts with local sheepmen, conducting surveys and management studies. It is intended to help present producers see the business side of their enterprises clearly and particularly to assist those interested in going into the business.

Importance - Sheep are used primarily to harvest and convert to income the grass and browse on a large portion of the land in the county. They share with cattle the use of about 42% of the land area primarily devoted to grazing. The 1950 U. S. Census of Agriculture showed 157,821 head of sheep and lambs as compared to 28,874 head of cattle and calves. With about five sheep equivalent to one head of cattle in feed use and with about a third of the cattle dairy animals fed more largely on crop land, it would appear that about 60% of the grazing resources of the county are used by sheep.

Sheep Ranches - In the 1950 census, 419 farms, or about 25% of the 1,710 farms in the county, were classified as livestock farms other than dairy and poultry. This would include cattle ranches. There were 469 farms reporting a total of 92,941 ewes. There were 137,619 sheep and lambs reported shorn in 1949 on 419 farms with a production of 865,050 pounds of wool. A sale of 57,332 lambs and sheep was reported from 390 farms. Some of this production is in small sideline flocks on farms of other types, but it is probable that there are about 300 or more farms on which sheep are the most important enterprise.

Income - The census reported for 1949 an income from sale of sheep and lambs of \$775,860. The wool reported at 50¢ a pound would have brought \$432,000, thus making the gross income from sheep about \$1,208,000, or 16% of the total sales reported for all crops, livestock, and livestock products.

Nature of Business - Sheep in Mendocino county are raised almost entirely on privately-owned range. There may be some grazing on a rental basis on timber lands, but there is practically no open range or herding of range bands. The flocks usually remain the year around on their own range.

Feed Cycle - Sheep are well adapted to the natural feed cycle in Mendocino county with its wet winters and dry, warm summers. The natural grass becomes green and begins to grow with the coming of the first rains in the fall. Feed is most abundant and of highest quality in the spring when ewes are nursing the annual lamb crop. The grass matures and dries up with the end of the rainy season in May or June, at which time the lambs are usually sold. The ewe flock is then maintained on the dry grass and browse, with some supplemental feed such as hay and concentrates in late fall and early winter.

Climatic Zones - Climate varies in different parts of the county with variations in distance from the ocean and in elevation, with resulting differences in rainfall and summer and winter temperatures. These normal climatic differences exert considerable effect on natural feed production and hence on

the acreage required to feed a ewe and on the lambing per cent and weight and finish of lambs produced. Table 1 shows data from survey records by four different climatic zones. Although every ranch is different and results may vary widely within a small area, flocks in the coastal zone have a higher lambing per cent and sell more fat lambs than those in the less equable climatic zones to the east.

Coastal Zone - The area along the coast from the county line south of Point Arena north to Rockport contains some excellent grazing land on coastal benches and stream bottoms, but also considerable rough brushy land to the east. With mild winters, earlier lambing is possible, and with the grass in this area remaining green later into the summer, it is possible for most of the lambs to be sold fat and at heavier weights than in the other zones. Carrying capacity varies from one to four acres needed for year-around feeding of a ewe plus the usual proportion of lambs, yearlings, and rams. Table 2 illustrates an enterprise typical of the better locations in this zone.

Semicoastal Zone - This zone extends through the county from north to south between the coastal zone and the summit of the ranges separating coastal streams from the Russian and Eel river valleys. Elevation varies from a little above sea level up to 2,500 feet or more, and average rainfall is around forty inches. Anderson Valley is the largest valley in the area. The major part of this zone is in the southwestern portion of the county, including the Yorkville, Boonville, Philo, and Comptche areas. Feed conditions, because of some modified coastal influences, are between the longer green-feed period on the coast and the shorter period in the interior zone to the east. The best ranges can be stocked at the rate of two acres per ewe, but this varies up to four acres or more with differences in the proportion of brush and woodland or timber. Table 3 presents a sample budget of production and costs typical of this area.

Interior - This zone comprises the eastern portion of the county, primarily the Russian River watershed and some of the lower country to the north on the Eel River. Winters are colder here and summers are warmer, and the green-feed period is shorter and feed production per acre is usually lower. Where range is depended upon to furnish all the grazing for the flock, stocking is from three to seven acres per ewe. Under these conditions lambing percentage will average lower and fewer lambs will be sold as fat from the range at the end of the good grass period in May. With supplemental feeding and the use of small irrigated pastures, excellent results in high lambing percentages and more fat lambs of good weight are being obtained. Table 4 illustrates such an enterprise, in which a 1,600-acre range is supplemented by 20 acres of irrigated pasture.

Mountain and Northern Valley - This zone in the northern part of the county is a highly variable one with some ranches around Willits and Covelo somewhat similar to the example in Table 4, and others more semicoastal like Table 3, while still others in high mountains are more subject to extreme weather hazards. This area is more largely utilized by cattle than by sheep.

Sheep Survey - To obtain more information as to the nature of the local sheep business, surveys were made by mail by the Farm Advisor's Office in cooperation with local sheepmen in both 1950 and 1951. About 100 usable replies were obtained each year, covering about 40% of the sheep in the county. Table 1 presents a brief summary of some of the information from these surveys, with the data for 1951 presented by four areas. The 1951 season was one of better feed conditions and lamb crop than 1950.

TABLE 1 - DATA FROM MENDOCINO COUNTY SHEEP SURVEY

	1951 Records					Entire County 1950
	Coast	Semi-coast	Russian River Valley	Northern & Mt. Valleys	Entire County	
Number of sheepmen reporting	18	33	34	15	100	101
Av. No. of breeding ewes per flock	348	355	319	383	346	390
Total sheep per flock	432	460	402	466	436	-
Lambs raised per 100 ewes	88	82	89	89	87	76
Per cent lambs sold as fat	42.8	22.5	29.4	51.2	33.4	39
Per cent sold as feeders	13.7	12.1	19.2	16.2	15.3	-
Per cent sold straight across	21.0	33.2	28.0	4.0	24.2	-
Per cent kept	22.5	32.2	23.4	28.6	27.1	-
Av. weight lambs sold fat	89	72	85	86	82	-
Av. weight lambs sold as feeders	77	64	70	65	68	-
Av. Wt. lambs sold straight across	78	70	73	63	71	-
Av. weight per ewe fleece, pounds	7.6	8.0	7.5	8.2	7.8	7.6
Acres range per ewe	2.50	2.67	4.48	4.49	3.51	3.9
Acres irrigated pasture per ewe	.02	.01	.05	.02	.03	-
Acres dry seeded feed per ewe	.03	.02	.08	.09	.06	-
Lbs. hay fed per ewe	62	52	93	104	75	77
Lbs. concentrates fed per ewe	6	5	15	6	8	8

Size of Flock - Individual returns from the above surveys showed a wide range in number of breeding ewes per flock, from as few as 20 in a small sideline flock to as many as 2,000 on a few large, specialized sheep ranches. Where sheep was the main enterprise on a commercial sheep ranch, operated by a single family without hired workers, the number of breeding ewes varied from a minimum of 200 up to about 600. A size of 400 to 600 ewes is suggested as the goal for a family wishing to make its living from sheep. Sheep on these farms do not need as constant care, except during lambing, as would dairy cattle or poultry, so are well adapted to smaller farms where the operator may work off the farm part of the year.

Breeds and Replacements - Merino sheep have been the foundation of the sheep industry in Mendocino county. However, in recent years there has been a shift from the Merino to dual purpose breeds such as Corriedale, Columbia, and Romeldale. This type of sheep has shown its adaptability to a large percentage of the sheep area of the county and is increasing in popularity with sheepmen owing to its favorable meat producing ability. A typical breeding program provides for flock replacement through the breeding of a selected group of ewes to the proper type of rams of the breed in use and cross breeding the balance of the ewes to a good type of mutton ram to provide a desirable offspring for meat purposes. Suffolk and Southdown rams are the most popular breeds now being used for cross-breeding purposes. In Mendocino county most of the replacements for the ewe flock are raised within the flock rather than purchased from outside, as in some of the other areas in the state.

Irrigated Pasture - Most of the sheep ranches in the county do not have irrigated pasture and are limited in opportunities for its development. In the irrigated valleys in the Russian River watershed, and adjacent to streams throughout the county, there is some use of irrigated pasture for fattening feeder lambs and supplementing the range by furnishing feed for the breeding flock in the fall. Irrigated pasture produces feed at a considerably higher cost than the natural range so is probably too expensive for the main source of feed for a ewe flock. Up to a certain amount, the use of irrigated pasture will improve production, income, and profit, and where physically feasible will be a sound addition to a range sheep ranch. Table 4 illustrates such a ranch with .05 of an acre of irrigated pasture per ewe, which happens to be the average for the interior zone shown by the 34 sheep ranches in the Russian River Valley in the 1951 survey in Table 1.

Sample of Inputs and Costs - To help plan a sheep enterprise or make a budget of income and costs, we have prepared and include here sample schedules of production, income, costs, and earnings for three climatic zones. We have used assumed prices which we believe to be more typical of the present and near future than would historical prices for some past period. These schedules have been prepared from data obtained from: The Mendocino County Sheep Management Study conducted from 1931 to 1943, the 1950 and 1951 survey questionnaires, and from more detailed schedules obtained from a few typical producers during the last two years. These schedules are presented as samples and not as averages for the three zones covered. One of them may be fairly applicable to a particular ranch, but that would be purely chance. It is, therefore, important that any figures shown should not be accepted as typical of a particular ranch. Use the most appropriate schedule or budget as a guide in figuring one that would be more applicable. Change figures to fit the actual facts and use prices that would appear more likely at the particular time and place.

Range Land Values - Those interested in buying, selling, or otherwise transferring a sheep ranch in Mendocino county must arrive at a decision regarding the price or value per acre of the range land in the ranch. Market value is of course determined by current supply and demand but does reflect the current thinking of potential buyers and sellers on the future earning power of the properties under consideration. The "American Appraisal System" arrives at value by capitalizing the expected future earning power over a long period of years. To do this, potential physical production of the ranch must be determined and this converted to income by estimated average prices for the period. Operating costs estimated in line with selling prices are deducted, and the net earnings are capitalized into land values. To assist those interested in this land value problem, we have prepared a sample schedule of land values for three climatic zones, for five levels of fat lamb prices, and for different carrying capacities per acre. This schedule is for illustrative purposes only and perhaps for use as a rough check on more precise appraisals of an individual ranch. It should be used only as a guide. Those who wish to make a precise appraisal should make a careful examination of the particular ranch, and then prepare a detailed budget similar to those in Tables 2 to 4, using the number of ewes, lambing percentage, lamb weights, etc., as determined to be attainable on the ranch. Then select such prices and cost rates as desired in figuring net income and arrive at the value by capitalizing at the rate preferred.

TABLE 2 - A SAMPLE OF SHEEP ENTERPRISE PRODUCTION AND COSTS FOR A COASTAL CLIMATIC ZONE IN MENDOCINO COUNTY  
Based on a flock of 400 ewes and 80 yearlings with a 90% lamb crop with 70% of lambs sold as fat lambs and 30% as feeders.

This sample budget is based on the flock cycle and the number of head each month shown at the right. Breeding would be earlier than in the other zones so lambs would have a longer period in which to develop and fatten.

It is assumed 80 replacements would be saved each year to replace 64 ewes culled and sold and 16 (4%) that died. Three new rams would be bought each year to replace 2 sold and 1 died.

With lambs shown counted at .8 of a sheep unit there would be 7215 sheep unit months or 601 sheep years in this flock of 400 breeding ewes.

	Rams	Ewes	Lambs	Yearlings	Cycle
Jan.	10	395	100	81	lamb
Feb.	10	390	300	80	lamb
Mar.	10	386	370	80	
Apr.	10	384	368	80	
May	10	384	366	80	shear
June	13	350	264	80	sell
July	13	400	200	(to	breed
Aug.	13	400	100	ewes)	sell
Sep.	13	400	82		
Oct.	11	399	82		
Nov.	11	398	82		
Dec.	11	397	81		lamb
T.	135	4683	2395	481	7215

SAMPLE PRODUCTION, INCOME AND COSTS AT ASSUMED PRICES

Income Items	No. Head	Av. Wt. Lbs.	Quantity		Price	Total Value	Per Ewe Dollars
			Total Flock	Per Ewe			
Fat lambs sold	196	90	17640	44.1	25¢	4410.	11.03
Feeder lambs sold	84	75	6300	15.8	22¢	1386.	3.46
Replacement lambs kept	80	80	6400	16.0	--	---	---
Total lamb production	360	84	30340	75.9		5796.	14.49
Cull ewes sold	64	100	6400	16.0	5¢	320.	.80
Cull rams sold	2	120	240	.6	4¢	10.	.03
Sheep fleeces	474	9	4266	10.7	55¢	2346.	5.86
Lamb fleeces	150	3	450	1.1	30¢	135.	.34
Total Income						8607.	21.52
<u>Cost Items</u>							
Range, interest on investment \$3520, Taxes \$400			800A	2A	5.13	3920.	9.80
Hay for fall and winter			12T	60#	30.00	360.	.90
Concentrates			1.2T	6#	80.00	96.	.24
Salt and minerals			1200#	3#	1.75	21.	.05
Total feed cost						4397.	10.99
Labor			1200 Hr.	3 Hr.	1.00	1200.	3.00
Shearing			624 Fl	1.5 Fl	.50	312.	.78
Wool bags and twine						53.	.13
Replacement rams			3		80.00	240.	.60
Auto and truck			1200 mi	3 mi	.10	120.	.30
Horse and dog expense, one of each						120.	.30
Misc. & repairs \$140, taxes on sheep & facilities \$160						300.	.75
Depreciation on buildings & Eqt. \$270, Fences \$300						570.	1.43
Interest on investment in sheep, bldgs & Equipment @ 5%						700.	1.75
Total all costs of production						8012.	20.03
Management income - total income less total costs						595.	1.49
Add value of labor if all performed by operator						1200.	3.00
Add interest on investment, sheep \$700 Range \$3520 (5%)						4220.	10.55
Total potential net farm income if operator does all of the work and is free of debt						6015.	15.04

TABLE 3 - A SAMPLE OF SHEEP PRODUCTION AND COSTS FOR A SEMICOASTAL CLIMATIC ZONE IN MENDOCINO COUNTY

Based on a flock of 400 breeding ewes, and 85% lamb crop with 40% of lamb sales as fat lambs and 60% as feeders.

This example is based on the number of each kind shown in the flock cycle at the right. Rams are turned in August and lambing is mostly in January and February with none of the replacement lambs having lambs as yearlings. Ewe death loss is assumed at 5% or 20, with 60 ewes sold each year and 80 yearlings becoming breeding ewes. With lambs counted at .8 of a sheep unit, there are 6,969 sheep months or 581 sheep years of feed requirement.

The sample budget of income and costs is figured for the quantities and assumed prices shown and should be refigured for any particular ranch and at current prices.

	Rams	Ewes	Lambs	Yearlings	Cycle
Jan.	11	397	---	81	lamb
Feb.	10	392	180	80	lamb
Mar.	10	385	320	80	mark
Apr.	10	380	350	80	
May	10	380	345	80	shear
June	13	350	240	80	sell
July	13	320	238	80	sell
Aug.	13	400	83	(to	breed
Sep.	13	400	83	ewes)	
Oct.	11	400	83		
Nov.	11	400	82		feed
Dec.	11	399	82		feed
T.	136	4603	2086	561	6969

Production Income and Costs, Semicostal Zone Flock

	No. Head	Av. Wt.	Pounds		Price	Total Value	Per Ewe
			Total	Per Ewe			
Fat lambs sold	104	80	8320	20.8	25¢	2080.	5.20
Feeder lambs sold	156	65	10140	25.4	22¢	2231.	5.57
Replacement lambs kept	80	70	5600	14.0	--	----	----
Total lamb production	340	71	24060	60.2	--	4311.	10.77
Cull ewes sold 15%	60	90	5400	13.5	4¢	216.	.54
Cull rams sold	2	120	240	----	3¢	7.	.02
Sheep fleeces	470	8	3760	9.4	55¢	2068.	5.17
Lamb fleeces	82	3	246	.6	30¢	74.	.19
Total income at assumed prices						6676.	16.69
Cost Items	Quantity		Price	Total Value	Per Ewe		
	Total	Per Ewe					
Range, interest \$1750, Taxes \$350	1000A	2.5	\$1.48	2100.	5.25		
Hay purchased or grown on crop land	12T	60#	25.00	300.	.75		
Grain and concentrates	1.2T	6#	80.00	96.	.24		
Salt and minerals	1200#	3#	1.75	21.	.05		
Total feed cost				2517.	6.29		
Labor	1200 Hr	3 Hr	1.00	1200.	3.00		
Shearing	552 Fl	1.4 Fl	.50	276.	.69		
Wool bags and twine				50.	.13		
Breeding rams, annual purchase	3		80.00	240.	.60		
Auto and truck expense	1200 Mi	3 Mi	.10	120.	.30		
Horse and dog, one of each for year				120.	.30		
Misc. and repairs \$150, Taxes on sheep \$160				310.	.77		
Depreciation on buildings & equipment \$300, Fences \$350				650.	1.63		
Interest on investment in sheep, fences, buildings, eqpt. @ 5%				600.	1.50		
Total all costs at assumed prices				6083.	15.21		
Management income - total income less total costs				593.	1.48		
Add value of labor - if operator does it all				1200.	3.00		
Add interest on investment, Range \$1750, Sheep, etc. \$600 (5%)				2350.	5.88		
Total net farm income potential at assumed prices with operator doing all the work and free of debt.				4143.	10.36		

TABLE 4 - A SAMPLE OF SHEEP PRODUCTION AND COSTS FOR AN INTERIOR CLIMATIC ZONE 1600 ACRES RANGE WITH 20 ACRES IRRIGATED PASTURE

Based on a flock of 400 breeding ewes and 80 yearlings raising 375 lambs, with 21% kept for replacement and 55% sold fat and 21% as feeders.

This sample enterprise assumes that the irrigated pasture would be used largely to fatten part of the feeder lambs produced and to promote rapid growth of the replacement lambs so about half of them would lamb as yearlings thus increasing the lamb production of 83%, or 335 from the 400 mature ewes to a total of 375. The ewe flock would also get some supplemental feeding in the irrigated pasture and from the 25 tons of hay harvested from the pasture in the spring when it would not be needed for grazing any of the flock. The high production and weights in this example are considerably above that attainable in this zone on range alone.

	Rams	Ewes	Lambs	Yearlings	Cycle
Jan.	11	396	---	81	lamb
Feb.	10	392	200	80	lamb
Mar.	10	390	300	80	
Apr.	10	385	385	80	
May	10	380	380	80	Shear
June	13	320	213	80	sell
July	13	400	201	(to	
Aug.	13	400	188	ewes)	breed
Sep.	13	400	188		sell
Oct.	11	400	82		
Nov.	11	399	82		feed
Dec.	11	398	81		feed
T.	136	4660	2300	481	6930

Production Income and Costs, Interior Climatic Zone Flock with Irrigated Pasture

Income Items	No. Head	Av. Wt.	Quantity		Price	Total Value	Per Ewe
			Total Flock	Per Ewe			
Fat lambs sold	215	85	18275	45.7	25¢	4569.	11.42
Feeder lambs sold	80	65	5200	13.0	22¢	1144.	2.86
Replacement lambs kept	80	70	5600	14.0	--	----	---
Total lamb production	375		29075	72.7		5713.	14.28
Cull ewes sold	60	100	6000	15.0	4¢	240.	.60
Cull rams sold	2	120	240	.6	3¢	7.	.02
Sheep fleeces	470	8	3760	9.4	55¢	2068.	5.17
Lamb fleeces	200	3	600	1.5	30¢	180.	.45
Total Income						8208.	20.52
<b>Cost Items</b>							
Range, Interest \$1440, Taxes \$400			1600A	4.0	1.15	1840.	4.60
Irrigated pasture			20A	.05	70.00	1400.	3.50
Hay, cut from irrigated pasture, harvesting only			25T	125#	6.00	150.	.38
Concentrates			3T	15#	80.00	240.	.60
Salt and minerals			1200#	3#	1.75	21.	.05
Total feed cost						3651.	9.13
Labor, sheep only			1400Hr	3.5	1.00	1400.	3.50
Shearing			675F1	1.7	.50	338.	.85
Wool bags and twine						60.	.15
Breeding rams, annual purchase			3		80.00	240.	.60
Horse and dog, one each for year						120.	.30
Auto and truck expense			1200Mi	3	.10	120.	.30
Miscel. & repairs \$150, Taxes on sheep & Eqpt \$180						330.	.82
Depreciation, Fences \$300, Sheds & Eqpt. \$200						500.	1.25
Interest on investment, sheep and facilities @ 5%						700.	1.75
Total all cost at assumed prices						7459.	18.65
Management income - total income less total costs						749.	1.87
Add value labor if operator does it all-sheep \$1400, Irr. Past \$160						1560.	3.90
Add interest on invest. Sheep \$700, Irr.past. \$350, range \$1440						2490.	6.23
Total potential net farm income with operator performing all labor and free of debt.						4799.	12.00



VALUE OF RANGE LAND PER ACRE

The value of range land to a sheepman depends on:

1. Climatic zone and production advantages or hazards
2. Carrying capacity - acres to carry 1 breeding ewe the year around
3. Selling prices of lamb and wool
4. Rate of capitalization - whether to earn 4%, 5% or 6%.

Land value per acre =  $\frac{\text{Income per ewe minus costs other than interest on range}}{\text{Acres per ewe times rate of capitalization}}$

Example:

$$\frac{\$16 \text{ (income)} - \$10 \text{ (other costs)}}{2 \text{ (acres)} \times 5\% \text{ (rate)}} = \frac{\$6}{.10} = \$60 \text{ per acre}$$

The following schedule of land values for different zones, carrying capacities and price levels is based on sample budgets similar to those in tables 2, 3 and 4 but with cost items varying somewhat in proportion to selling prices of lamb and wool, but not to the same per cent.

TABLE 5 - SAMPLE RANGE LAND VALUES PER ACRE TO RETURN 5%  
Fences only included in land value

	Different Price Levels				
	\$15.00	\$20.00	\$25.00	\$30.00	\$35.00
Price of fat lambs per cwt.	12.00	17.00	22.00	27.00	32.00
Price of feeder lambs per cwt.	45.00	50.00	55.00	60.00	65.00
Price of wool per cwt.	.80	.90	1.00	1.10	1.20
Price of labor per hour	15.00	20.00	25.00	30.00	35.00
Price of hay per ton					
<u>Coastal Zone - 90% lamb crop, 70% of lambs sold fat</u>					
Range land value per ewe					
and per acre at 1 acre per ewe	90.00	132.00	176.00	220.00	270.00
With 1.5 acres per ewe	60.00	88.00	117.00	147.00	180.00
With 2 acres per ewe	45.00	61.00	88.00	110.00	135.00
With 3 acres per ewe	30.00	44.00	59.00	71.00	90.00
<u>Semicoastal Zone - 85% lamb crop, 40% of lambs sold fat</u>					
Range land value per ewe	33.00	61.00	87.00	117.00	146.00
Per acre with 2 acres per ewe	16.50	30.50	43.50	58.50	73.00
With 2.5 acres per ewe	13.00	25.00	35.00	47.00	58.00
With 3 acres per ewe	11.00	20.00	29.00	39.00	49.00
With 4 acres per ewe	8.00	15.00	22.00	29.00	36.00
<u>Interior Zone - 80% lamb crop, 30% of lambs sold fat</u>					
Range land value per ewe	9.00	30.00	49.00	72.00	96.00
Per acre with 3 acres per ewe	3.00	10.00	16.00	24.00	32.00
With 4 acres per ewe	2.25	7.50	12.00	18.00	24.00
With 5 acres per ewe	1.80	6.00	10.00	14.50	19.00
With 6 acres per ewe	1.50	5.00	8.00	12.00	16.00

Investment - The total investment required for a family-sized sheep ranch in the semicoastal zone might be somewhat as follows:

	Total Farm	Per Ewe
Land in lots and corrals - 2 A.	\$ 120.00	\$ .30
Sheep barn and corral at $\frac{1}{2}$ cost	2,400.00	6.00
Equipment	1,200.00	3.00
Feed and supplies	350.00	.87
Sheep - 12 rams, 400 ewes, 80 yearlings	7,500.00	18.75
Total sheep enterprise	11,570.00	28.92
Range - 1000 acres @ \$35. including fences	35,000.00	87.50
Dwelling and farmstead	6,000.00	15.00
Total	52,570.00	131.42