



West Virginia University

News Ewe Can Use

Volume 2, Issue 1

Winter 2000

Published in Conjunction with West Virginia University College of Agriculture, Forestry, and Consumer Sciences and West Virginia University Cooperative Extension Service

Project Update: Financial Performance

A number of West Virginia sheep producers are participating in the out-of-season synchronized breeding program offered by the West Virginia Sheep Management Project and West Virginia University. Lambing and cost-of-production data for the 1999 fall lambing season are still in the process of being collected and analyzed. The figures available to date are preliminary. Nonetheless, these preliminary results are both interesting and encouraging.

The out-of-season synchronized breeding program is in its second year. Reproductive performance for the 1999 spring breeding/fall lambing period looks to be fairly consistent with 1998 results. Despite the effects of last summer's drought, the pregnancy rate for

ewes synchronized out-of-season averaged about 70 percent in 1999. On farms reporting thus far, the average number of lambs born per ewe lambing was about 1.5-1.6 for fall of 1999.

The success of an out-of-season breeding program depends not only on the reproductive performance of the program, but on the financial performance of the program as well. How profitable is out-of-season lamb production? Is it profitable? These questions can only be answered on an individual farm basis. The answers depend on management, labor, forage resources, predation – in other words on all of those factors combined that contribute to unit cost of production, the cost per pound of lamb produced.

The seasonal nature of both the supply of slaughter lambs and of consumer demand for lamb meat contributes to seasonal price fluctuations in the lamb market. A study of the average monthly price for slaughter lambs relative to the average annual price for slaughter lambs over a number of years, reveals a distinct pattern of seasonal variation that rewards the out-of-season lamb, on average, nearly 12 cents per pound. As you can see from Diagram 1, slaughter lamb prices tend to peak during the months of March, April and May in response to limited supplies and increased religious holiday demand (Eid al-Adha, Passover, and Easter). During the summer months, prices decline steadily, reaching their lowest point for the year during the months of August, September, October, and on into November as relatively large quantities of lamb move through marketing channels. At the end of the year, prices begin to increase, once again in response to an increased demand for lamb associated with religious holidays (Ramdan, Rosh Hashana, Hanukkah, and Christmas). *Continued on page 2*

When evaluating and planning a breeding and marketing program, it is also important to consider annual variations to



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Did You Know?
During the Middle Ages, England and Spain were fierce rivals in the wool trade. Competition was so keen that King Edward III of England, forbade his subjects to wear clothing made from foreign wool. By the mid-1600's, wool made up two-thirds of England's foreign trade. The British did not approve of exporting sheep to the New World, and sheep had to be smuggled into the colonies. Under British rule, sheep raising and wool trading was considered a crime. If caught in either of these activities, the right hand of the offender was cut off.

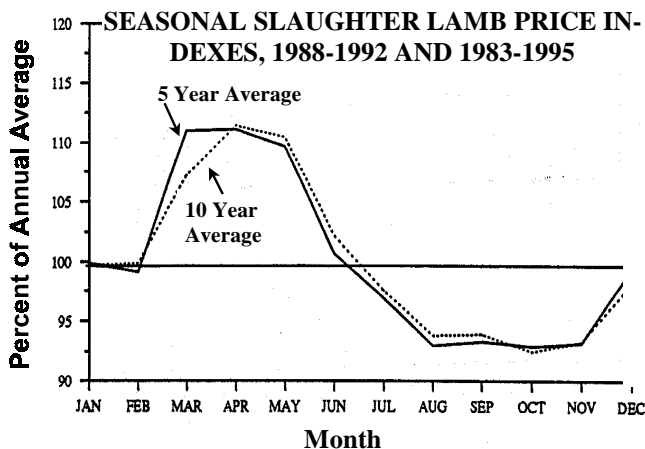


Diagram 1

An Equal Opportunity / Affirmative Action Institution

Continued from page 1

When evaluating and planning a breeding and marketing program, it is also important to consider annual variations to the general level of lamb prices. These annual variations (see Diagram 2 below) occur in part in response to the general direction of the economy (inflation/deflation), to consumer tastes and preferences, to international markets and import levels, and to biological lags in production. These sometimes dramatic changes in the market can persist for several years and have shown price fluctuations of more than 30 cents per pound.

Many shepherds have a tendency to react to short-term price fluctuations in their management decisions rather than to respond with long-term planning and cost control. Cost control is important whether you manage your flock to lamb in the fall or in the spring. In order to effectively control costs, you must first know what those costs are. A profitable unit cost of production one year, may be an unprofitable unit cost of production the

next.

The preliminary financial performance figures below were compiled from approximately 20 sets of records obtained from farms participating in the WV Sheep Management Project. As one might anticipate, cost and return data varied widely from farm to farm for both the traditional fall breeding and the out-of-season breeding programs. Take a look at the summary table. Not surprisingly, total feed costs were higher for fall versus spring lambing ewes. Total cash expenses, on average, were \$12 higher per ewe for out-of-season fall-lambing ewes versus traditional spring-lambing ewes. The cost per pound of lamb produced was, on average, 14 cents higher for fall versus spring-born lambs. However, the average profit per pound of lamb produced showed little difference, averaging 35 cents per pound for fall-born lambs and 36 cents per pound for spring-born lambs in 1998.

Where does your operation fit? Are your costs of production higher or lower than the average of those farms

participating in the program? If your costs are higher, why? If your costs are lower, why? Is your operation outside of the range? A word of caution - remember that these are only preliminary figures for a limited number of operations during a single production year. The decision to incorporate a fall-lambing program should be made on an individual farm basis using good production and financial records and with your personal goals for your sheep enterprise well defined. Historic market information can help as can information gathered from other operations participating in the out-of-season breeding program, but each operation is unique and there is no single management system and marketing program that is right for every operation. An updated comparison and analysis of the 1999 West Virginia Sheep Management Project out-of-season and traditional breeding programs should be available soon.

ANNUAL U.S. LAMB PRICES (1975-1992)

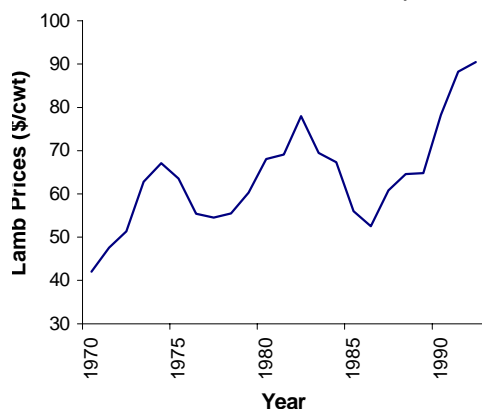


Diagram 2

1998 Financial Performance Summary

VARIABLES	TRADITIONAL (FALL) BREEDING		SPRING BREEDING	
	MEAN	RANGE	MEAN	RANGE
Avg. No. of Ewes Bred	65	40 - 180	54	45 - 70
Total Feed Cost/Ewe	\$64.44	*****	\$72.21	*****
Total Cost/Ewe	\$87.44	*****	\$99.18	*****
Lambing Crop	167%	155%-185%	165%	150% - 180%
Avg. Mkt. Wt./Lamb	101 Lbs	95 - 110 Lbs	94 Lbs	80 - 110 Lbs
Mkt. Price/Lb. of Lamb	\$0.77	\$0.52 - \$0.90	\$0.86	\$0.72 - \$0.90
Cost/Lb. of Lamb Prod.	\$0.48	\$0.30 - \$0.60	\$0.62	\$0.48 - \$0.85
Profit/Ewe Bred	\$58.27	\$35.00 - \$75.00	\$50.48	\$18.00 - \$70.00
Profit/Lb. of Lamb Prod.	\$0.36	\$0.20 - \$0.50	\$0.35	\$0.15 - \$0.50

In This Issue...	
Project Update: Financial Performance, Continued	2 Feature Article, Continued
Vaccination Programs: Understanding the Immune Response, Proper Vaccination Procedures	3 Health Management
201 Action \$100 Million Assistance Program Announced, Checkoff Proposal, NSIIC Update, WV Joins Unified Membership Program, Proposed Scrapie Rules, Mountain Pride Co-op Enters Halal Market	4-6 Industry News
Tax Reporting for Drought-Stricken Farmers	7 Financial Management
50th WV Purebred Sheep Breeder's Sale, SID Sheep Production Handbooks Available	8 Mark Your Calendars!!!

Health Management

Vaccination Programs: Understanding the Immune Response

Every good shepherd wants the sheep under his or her care to be healthy and free from disease. Although many shepherds tend to think of disease in terms of infectious disease, in its broadest sense, disease is any deviation from the norm that produces ill-thrift or causes discomfort or “dis-ease.”

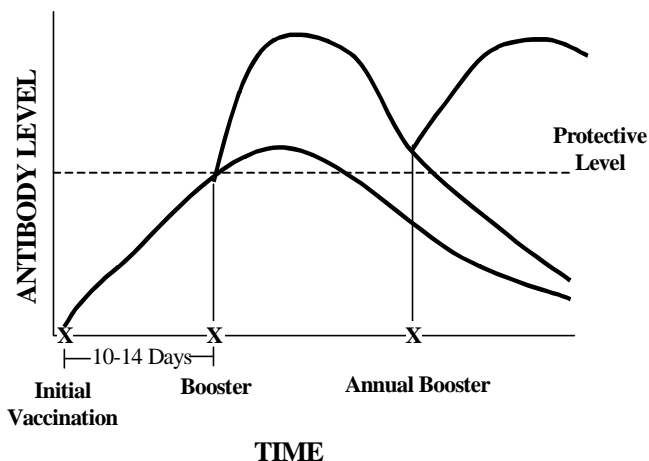
Those microorganisms capable of producing disease are called pathogens. Infection is not synonymous with disease. Infection simply means that an organism capable of producing disease (a pathogenic organism) has entered the animal’s body. Depending on a number of different factors, infection may or may not produce disease.

Immunity is one of the body’s defenses against infection. An immune response is when the body produces a protein (antibody) in response to the presence of a foreign protein (antigen). A pathogen is a foreign protein. If the invading pathogen is present in small numbers or has a low degree of virulence, immunity can develop fast enough so that clinical disease does not develop. In general, it takes about two weeks for a protective level of antibodies to be produced in response to infection. Vaccination or immunization is deliberate exposure (infection) to an antigen (pathogen or foreign protein) in order to trigger antibody production (trigger an immune response).

When vaccinating your sheep, it is important to read and follow the label directions for the product being used. Many vaccines recommend an initial two-shot regime followed by an annual booster. Antibody production in response to the first injection may or may not reach the protective threshold. The second injection “boosts” the antibody response. The antibody level in the animal’s system declines over time. An annual “booster” helps maintain a protective level.

Do not assume that because an animal has been vaccinated, it will not develop the disease. Other factors are important to the immune response. Sheep that are undernourished, particularly those on low protein feeds, will have lowered resistance and are more susceptible to disease. Heavily parasitized animals are more susceptible to disease. Animals that are stressed are more susceptible to disease. Lambs that do not receive adequate colostrum are more susceptible to disease. Improper vaccination techniques can reduce the effectiveness of a vaccine leaving the animal more susceptible to disease.

Consult your veterinarian for vaccination recommendations specific to your flock or area.



Proper Vaccination Procedures

- ◆ Carefully read and follow product label instructions.
- ◆ Store and handle vaccine properly.
- ◆ Use sterile techniques and equipment.
- ◆ Use a clean needle to draw the vaccine from the bottle. Do not draw up vaccines with a needle that has been used for an injection.
- ◆ Use a clean sharp needle to inject sheep. Never use dirty, dull or bent needles as these can cause tissue damage.
- ◆ Vaccinate only healthy well-nourished animals. Proper nutrition is essential. Lack of protein and minerals in the diet will reduce the protective response by the animal.
- ◆ Do not inject wet sheep. The injection site should be clean and dry, as moisture can carry bacteria into the injection site and cause an abscess.
- ◆ Use the smallest gauge needle possible. The smaller the needle, the smaller the hole made in the skin, the less likely that dirt and bacteria will enter the wound and cause an abscess.
- ◆ Give injections under the skin (subcutaneous – SQ) rather than in the muscle (intramuscular – IM) if permitted to do so per label directions. Subcutaneous injections cause less tissue damage. However, some vaccines must be injected into the muscle to be effective.
- ◆ Avoid giving injections in the hind leg or lion areas as these areas produce the most valuable cuts of meat. Give injections in the neck (SQ or IM) or in the woolless area behind the elbow (SQ) whenever possible.
- ◆ Follow label requirements for withholding time before slaughter.
- ◆ Wash syringes in soapy water after each use. Make sure that all traces of cleaning solution have been removed before syringes are reused.

A good vaccination program combined with good vaccination techniques promote healthy productive sheep.

Industry News

201 Action \$100 Million Assistance Program Announced

On January 13, 2000, Agriculture Secretary Dan Glickman announced the government's three-year, \$100 million sheep industry assistance program. The \$100 million in assistance is part of a broader package of relief granted by the Clinton administration in response to the sheep industry's successful 201 trade case. The assistance program is aimed at supporting the long-term development and growth of the U.S. sheep industry and at improving the industry's competitive position in the marketplace.

Over the three year period, expenditures target four key areas: productivity improvements (\$30 million in the form of direct payments and \$35 million in the form of guaranteed loans), market promotion (\$5 million), animal health/scrapie eradication (\$15 million), and federal purchases of excess lamb meat (\$15 million).

Productivity Improvements-Direct cash

payments will be made to producers. The direct payment portion of the package will require a public rulemaking process. Details, such as payment rates and qualifications, will not be available until the proposed rule is published. Direct payments are to encourage productivity improvements and are not income support payments. Direct cash payments made to producers will be tied to production practices and quality incentives that will improve competitiveness. In year one, funding will target such activities as genetic selection, lambing facilities, and feedlot development or improvement. In years two and three, there will be quality incentives for the production of highly desirable lambs as well as for working to ensure a more even lamb production cycle year around. Guaranteed loans to the processing sector will help fund new and improved building facilities as well as processing and packaging system

upgrades. Guaranteed loans to the producer sector are to help farmers cover flock and farm improvements and operating expenses.

Animal Health-Funding will support scrapie control and eradication programs for domestic sheep.

Market Promotion-Investments will be made in programs to increase demand and position the industry to be more competitive with imports. Funds will also be provided for marketing programs, including cooperative marketing, collection and dissemination of carcass information, USDA process certification, pelt certification, and price reporting.

Domestic Purchases-Monies have been allocated for federal purchases of excess lamb products when market conditions warrant.

**ADJUSTMENT ASSISTANCE PROGRAM
EXPENDITURE SUMMARY TABLE**

Program	Allocated Funding Level		
	Year 1	Year 2	Year 3
Productivity Improvements			
Direct payments	\$10,000,000	\$10,000,000	\$10,000,000
Guaranteed loans			
• Processors (building improvements)	\$15,000,000	\$55,000,000	\$15,000,000
• Producers (operating)	\$5,000,000	\$5,000,000	
Market Promotion			
Product promotion activities	\$4,000,000		
Marketing improvements	\$1,000,000		
• Cooperative lamb marketing			
• Carcass information			
• USDA process certification			
• Pelt certification			
• Price reporting			
Animal Health	\$10,000,000	\$5,000,000	
Scrapie eradication			
Federal Purchases of Excess Lamb Meat	\$5,000,000	\$5,000,000	\$5,000,000
Total	\$50,000,000	\$30,000,000	\$20,000,000
Three Year Total = \$100 Million			

Industry News Continued...

Checkoff Proposal

The USDA Sheep Industry Checkoff Exploration Team has drafted a new lamb-only checkoff plan, the "Lamb Promotion, Research, and Information Order." The sheep industry has been without a national checkoff program since 1996 following the phase-out of the National Wool Act and the subsequent defeat of the 1996 sheep industry checkoff referendum. The now defunct national wool checkoff was linked directly to the national wool incentive program with assessments deducted from incentive payments based on the total pounds of wool marketed. Since the incentive program was funded by duties collected on imported wool and wool manufactures, the wool checkoff did not constitute a direct expense for sheep producers.

Checkoff dollars are used to provide funding for industry-wide product promotion, research, education, consumer information, and producer communications. The sheep industry has felt the effects of the loss of checkoff funding and has been forced to cut back on numerous programs and activities at both the national and state levels. The failed 1996 referendum had proposed assessing U.S. sheep producers on both live sheep and greasy wool sales and importers on clean wool and wool products. The new proposal calls for a lamb-only checkoff with assessments set at a half-cent per pound on live lambs. Packers would contribute an additional 30-cents per head. The proposal also calls for a delayed referendum and funding provisions for individuals requesting refunds. It is anticipated that the proposed lamb-only program would raise an estimated \$3.8 million annually.

The need for a new checkoff program is closely tied to the President's 201 trade relief package. Relief provisions require that a mid-term review be conducted to evaluate the industry's progress toward improving its competitiveness. The government has cited the implementation of a national marketing and checkoff program as its primary benchmark for this review. The results of the review will determine whether tariff restrictions on lamb meat imports and federal industry assistance funds will be continued for the full three-

year recovery period.

The deadline for check off proposals was extended from Dec. 23, 1999 to Feb. 1, 2000. As a result, the USDA is likely to issue a proposed rule for Lamb Promotion, Research, and Information around May 15 in order to provide a 60-day public comment period. A final rule could be issued on Sept. 1, with assessments beginning on Nov. 1, 2000.

National Sheep Industry Improvement Center Update

The National Sheep Industry Improvement Center (NSIIC) and the National Livestock Producers Association (NLPA) have signed an agreement that will allow the NLPA to act as an intermediary for loans, grants, and other fund disbursements for U.S. sheep and goat industry improvement initiatives.

The NSIIC was established as part of the 1996 Farm Bill with \$20 million in appropriations (and the potential of an additional \$30 million) to help stabilize and strengthen the U.S. sheep and goat industries. The NSIIC sought to create a revolving fund that could be maintained to provide a long-term source of investment capital for the industries. Loan activities, however, were put on hold because a federal agency interpreted the original legislation in a manner that made the NSIIC

subject to federal Credit Reform rules. This meant that the funds could not be used in a revolving manner, but would have to be repaid to the U.S. Treasury. As the result of NSIIC language changes in a recent appropriations bill and the recent NSIIC/NLPA agreement, funds should be available soon to be put to work for the sheep and goat industries.

Founded in 1921, the NLPA has experience with livestock production, processing, and marketing related lending. It has nationwide lending capabilities and can process and service loans from all segments of the US sheep and goat industries. The NLPA Sheep and Goat Fund Committee met January 13, 2000 to finalize policies concerning the use and administration of the Fund and to finalize the application process. Loan application forms should be available around February 15, 2000. Individuals that have already contacted the Sheep Center will automatically receive an application form when available. New requests can be made by calling NLPA at (800) 237-7193 or NSIIC at (303) 236-2858. Updated information can be found on the NLPA website at www.nlpa.org.

WV Joins Unified Membership Program

The West Virginia Shepherd's Federation (WVSF) has opted to participate in the new unified membership program being offered by, and in cooperation with, the American Sheep Industry Association (ASI). The WVSF, like many other state organizations, has been forced to cut producer services and programs due to reduced membership and budget limitations. Of the approximately 1100 sheep producers in WV, the WVSF has fewer than 30 growers currently on its membership role.

Under the new unified membership program, WV sheep producers will soon be offered the opportunity to join both the WVSF and ASI at the same time. Membership fees will be combined to include both state and national dues. A portion of the dues will be directed to support the WVSF, its programs and constituents, and a portion directed to ASI to support national programs and activities.

As members of both the state and national associations, producers will benefit from the combined strength and resources of these organizations. Participating producers will receive the official ASI monthly publication, *Sheep Industry News*. Both the WVSF and ASI are committed to representing the interests of their producer members, as together they address the wide-range of issues and opportunities that now challenge the industry. Participation in the unified membership program is a tangible means of supporting your sheep industry and investing in its future.

For more information about the unified membership program, contact Ron Fletcher, WVSF president, at Rt 1 Box 92, Middlebourne, WV 26149 (304)-758-4819.

Industry News Continued...

Proposed Scrapie Rules

A proposed rule designed to help the sheep industry control and eradicate scrapie was published for comment in the November 30, 1999 Federal Register by the U.S. Department of Agriculture's Animal and Plant Health Inspection Service. The proposed rule, titled, "Scrapie in Sheep and Goats; Interstate Movement Restrictions and Indemnity Program," addresses three major changes to current federal regulations. They are:

1. restricting the interstate movement of sheep and goats from states that do not consider scrapie a reportable disease or do not quarantine infected or source flocks;
2. adding identification requirements for the interstate movement of sheep and goats to allow for a more effective national scrapie surveillance program and traceback of disease-positive animals;
3. reinstating a scrapie indemnification

program for sheep and goats that are euthanized to prevent further spread of the disease.

The proposed regulation would apply only to animals transported across state lines. The proposed rule delineates two sets of interstate movement restrictions, one set for "Consistent States" and another set for "Inconsistent States." Consistent States are described as, "States that conduct an active state scrapie program that effectively enforces certain requirements to identify scrapie in flocks and control its spread." Those states not meeting specific Consistent State requirements as delineated in the proposed rule, would be assigned Inconsistent State status.

The West Virginia Division of Animal Health is supportive of the proposed rule and currently quarantines scrapie infected and source flocks.

A related proposed regulation change, titled, Scrapie Pilot Projects, was published in the December 17, 1999 Federal

Register. This proposed rule would amend the voluntary scrapie certification program and the interstate movement of sheep and goats regulations to exempt flocks from certain regulatory requirements when the flocks are participating in APHIS-authorized scrapie control pilot projects. For example, current regulations require that certain animals identified as high risk must be removed from their flocks. Under the Scrapie Pilot Projects proposed rule, some pilot project protocols would allow those animals that test negative on a live animal test or that are genetically less susceptible to scrapie to remain with their flocks so that alternative flock cleanup strategies can be studied.

A copy of both proposed rules can be accessed: at www.aphis.usda.gov/ppd/rad/webrepor.html.

Mountain Pride Co-op Enters Halal Market

In the fall of 1996 University of Maryland and West Virginia University extension agents met with concerned small meat animal producers to identify and address marketing challenges and opportunities in the region.

Mountain Pride Cooperative, Inc., a registered company in the State of Maryland, was established in 1997, "*To promote rabbit, goat and sheep as a viable source of long-term, stable income in agricultural operations and to enhance consumer demand.*". The Cooperative was awarded a federal grant from the U.S. Department of Agriculture's Division of Rural Economic Development to support the organization of the Co-op, hire a marketing director, and begin operations. Mountain Pride first entered the rabbit fryer market. Its goal was to develop a stable, year-round market for rabbit fryers.

Having enjoyed initial success in this

market, the Co-op continues to grow and explore new markets.

Mountain Pride is now preparing to enter the fastest growing market for goat and lamb meat in the country – the Halal market. A growing Muslim population in the Northeast presents a significant marketing opportunity for Maryland and West Virginia sheep and goat producers. Muslims are followers of the Islamic faith. Many adhere to strict dietary laws and traditionally consume lamb and goat as part of their daily diet. "Halal" is an Islamic term meaning allowed or lawful. Halal foods must be processed according to Islamic dietary law. Lambs and goats for the Halal market must be slaughtered under certified Muslim inspection.

The Co-op has invested many hours researching the Halal market and establishing contacts. The Muslim population is expected to continue to expand well into the 2000's. A guaranteed

year-round supply of good quality lamb will be necessary to compete successfully in this market and to command a premium price for a premium product. The Halal market generally favors a very lean young lamb, with live weights in the 70 to 90 pound range.

Mountain Pride is seeking to expand its producer base and is offering West Virginia sheep producers the opportunity to work together with them to take advantage of this exciting alternative marketing opportunity. If you would like more information about Mountain Pride or about marketing through the Co-op for the Halal market, please contact Paige Dopson, Garrett County Cooperative Extension, 1916 Maryland Hwy, Mt. Lake Park, Maryland 21550 or call (301) 334-6960.

Tax Reporting for Drought-Stricken Farmers

By Tom McConnell, Farm Management Specialist, WVU Extension Service

If a farmer sells livestock because he has a weather-related problem such as a shortage of water or grazing crops, the proceeds may be reported in a subsequent tax year. It is important for the farmer to not suffer tax consequences on top of drought problems.

Two types of livestock sales may be affected, and each is reported differently. The first is breeding, dairy, and draft animals that are sold because of weather-related conditions. The gain realized on the sale does not have to be recognized as income if the proceeds are used to replace the same kind of livestock within two years.

The new livestock must be used for the same purpose as those sold. The taxpayer must prove that weather caused the sale of more livestock than normally is sold or culled, but a federal declaration is not necessary. For example, if a farmer normally sells or culls 10% of his flock but sells 20% due to the weather, the extra 10% qualifies for this provision. For the new purchases, the farmer will assume the basis he had with the old plus any extra amount invested greater than the weather-related sale.

Making this election

The farmer does **not** report the gain but attaches a statement to the tax return showing such details as evidence of the weather condition, a computation of the amount gained on the sale or exchange, and the number and kind of exchange compared to the number normally sold each year.

An example follows: Farmer Smith normally sells 15 ewes from his ewe flock each year. Because of drought conditions in 1999, he did not have enough hay to winter his normal size flock. So, he sold an additional 20 ewes, for a total of 35 ewes sold. He plans to replace them in 2000.

The extra 20 ewes sold—not all 35—qualify for **gain deferral**. So, he simply does not report the gain from the 20 ewes and then attaches a statement like this: "The drought condition defined by the attached rainfall report caused me to sell

35 ewes rather than 15 ewes in 1999. The raised ewes have a zero basis. The 35 ewes sold at a cull price of \$30.00/head for a total of \$1,050.00. This taxpayer elects to defer the recognition of the gain on the 20 extra ewes by the average per ewe total multiplied by the extra 20 ewes sold.

$$\begin{aligned} \$1,050.00 \div 35 &= \$30.00/\text{ewe} \\ \$30.00 \times 20 &= \$600.00 \end{aligned}$$

When the farmer replaces the ewes in the year 2000, if he invests the same \$600.00 he will have a zero basis. But if he invests more to replace the 20 ewes, this difference will then become his new basis. Assume a \$55.00 replacement cost. The new basis is then \$25.00 per ewe.

$$\begin{aligned} \$55.00 \times 20 &= \$1,100.00 \\ \$1,100.00 - \$600.00 &= \$500.00 \\ \$500.00 \div 20 &= \$25.00 \end{aligned}$$

If the farmer in either 2000 or 2001 replaces only 19 ewes, the remaining \$30.00 must be reported as income on an amended return.

Deferring livestock income

One other provision can help farmers cope with unplanned income management. This deals with electing to defer livestock income to a subsequent tax year. Called the "postponed report option," this election is much more restricted than the breeding/milk deferral options. It allows the farmer to defer reporting the income from the forced sale livestock to the year they normally would have been sold.

Some specific conditions must be met. The principal business of the taxpayer must be farming; the taxpayer must use the cash method of accounting; the taxpayer must prove that the livestock would be sold the subsequent year; and the sale must have been caused by a drought that resulted in the region being declared a disaster area.

For example, Farmer Jones normally sells 15 raised sheep a year. Because of the drought he sells 35 ewes at a cull price of \$30.00/head for a total of \$1,050.00.

The area was declared a disaster area. The income Farmer Jones was eligible to postpone is figured as follows:

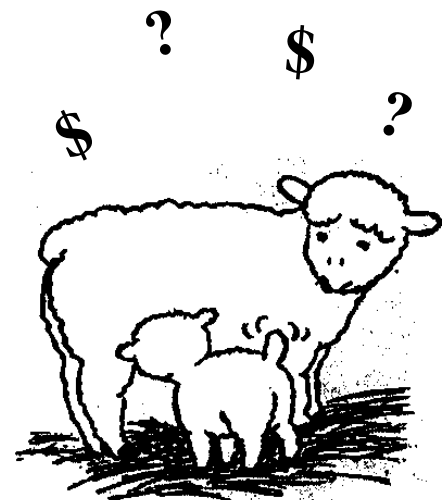
Total income from ewes in 1999 divided by the total ewes sold in 1999 equals average dollar per ewe. This average is multiplied by the excess sheep sold and equals the income that qualifies for postponed income.

$$\begin{aligned} \$1,050.00 \div 35 \text{ ewes} &= \$30.00/\text{ewe avg.} \\ \$30.00 \times 20 \text{ ewes} &= \$600.00 \\ \$1,050.00 - \$600.00 &= \$450.00 \\ \text{Farmer Jones reports } &\$450.00 \text{ in 1999} \\ &\text{and } \$600.00 \text{ in 2000.} \end{aligned}$$

Farmer Jones must attach a statement to the return that includes the following: a declaration that he is making an election; evidence that the area is a declared disaster area and that those conditions forced the farmer to sell early; and the total number of animals sold in the three preceding years and the number that would have been sold under normal business practice.

Income averaging is the only relief for forced sale income for farmers who don't claim farming as their principal business.

For more information, contact Tom McConnell, at 304-293-6131, ext. 4237.



Mark Your Calendars!!!

50th WV Purebred Sheep Breeder's Sale

This year will mark the 50th Anniversary of the West Virginia Purebred Sheep Breeder's Sale. The sale will be held at the Tri-County Fairgrounds in Petersburg, WV on Saturday June 3, 2000.

This year's consignment sale will include a few changes in the traditional sale rules. In addition to the sale of purebred seedstock rams and ewes, the sale will be open to purebred and commercial whether sires. There will also be a minimum bid of \$100 on ram lambs and \$150 on yearling rams. Consignment registration forms will be mailed to sheep produc-

ers in early March. If you do not receive a consignment form and are interested in participating in the sale, contact Linger Arnold, Sale Secretary/Treasurer at (304) 765-2413.

The event begins on Saturday morning with the purebred seed stock, purebred and commercial whether sires, and club lamb shows. Champions and grand champions within the purebred seedstock classes and club lamb classes will be selected and will compete for best of show in each division. On Saturday afternoon, a junior judging contest and Skill-a-Thon competition will be held

for youth ages 9 to 21. Competition activities test individual knowledge of sheep breeds, general anatomy, structural soundness, and common equipment associated with sheep management. Youth who wish to compete should contact Brad Smith at (304) 257-4688 for more information. Evening events include a lamb barbecue followed by the 50th Anniversary Sale.

Look for a complete schedule of events in the spring issue of *News Ewe Can Use*.

SID Sheep Production Handbooks Available

The West Virginia Sheep Management Project has copies of the SID Sheep Production Handbook available for sale. This handbook is a valuable reference for any shepherd. Basic sheep management topics such as breeding, nutrition, marketing, handling, and health are covered in detail in the book. The price of a handbook is \$49.95 + shipping and handling. If you would like to purchase a copy contact the WV Sheep Management Project at (304) 358-3660.