This is my formula for an ear flap hat – any size, any yarn. My own prototype was created from 2 balls of Knitpicks Suri Dream, held double throughout, and knit on 5mm needles, to a gauge of 3.5 stitches and 5 rows to the inch.

Make a gauge swatch, or failing that, start one of the earflaps as follows:

CO 3 stitches and proceed in stockinette (ie. knit one row, purl one row), increasing one stitch (by knitting into the front and back) at the beginning and end of each knit row. Carry on until the earflap is about 4 ½ inches wide (less for a child’s hat), then work the increases on every second knit row until the earflap is 5 ½ inches wide (or desired width). Knit even in stockinette until it is the desired length (about 5 ½ inches for an adult). End the first earflap on a purl row, and break the yarn. The number of stitches on the needle at this point = Y.

Take your gauge from the first flap. Measure your head circumference, subtract ½ inch or so, and multiply by stitch gauge to get the number of stitches to go around your head = X. (A multiple of 7 would be nice, but you can fudge that later if need be).

Knit another flap to match the first, finishing with a knit row, (ie. one row longer than the first flap). After the last stitch on this flap, cast on (X-2Y)/3 stitches, then knit across the other flap, then cast on 2(X-2Y)/3 stitches. I flipped the work to the wrong side and did a cabled cast on because it makes a nice firm edge. (The less math-intensive gist of this is that the difference between the number of stitches to go around your head and the number already taken up by the earflaps is what you need to cast on. 2/3 of the cast on stitches go at the front of the hat, and 1/3 at the back. The diagram on page 3 illustrates the concept.)
Join in the round and carry on in stockinette. When the hat reaches the crown of your head (around 5 inches from the brim) begin the decreases.

If you managed to get a multiple of 7 stitches, $X/7 = Z$. If you didn’t, work a round of evenly spaced decreases to get it down to a multiple of seven, then divide by seven to get $Z$. (You are going to create a spiral with 7 spokes – $Z$ is the starting width of each spoke.)

Place a marker at the centre back of the hat.

Round 1: *knit (Z-2) stitches, k2tog; repeat from*

Rnd 2:  knit plain

Rnd 3:  *knit (Z-3) stitches, k2tog; repeat from*.

Rnd 4:  knit plain

Carry on in this fashion, ending with k2tog all round; thread the tail through the 7 stitches that now remain, pull snug and fasten off.

With a crochet hook, slip stitch around the edge of the hat with a single strand. If you want the flaps to flip up, be sure to snug in the inside corners and be generous around the points of the flaps so as not to interfere with the natural curl.