

May 2011

2011 herd values for tax purposes

The General Manager of the Inland Revenue Department's adjudication and rulings released the determination of national average market values of livestock for 2011 on 20 May 2011.

The 2011 herd values are listed below.

These values are used to value all livestock under the herd scheme. The 2010/2011 national average market values for all classes of livestock are:

Type of stock	Class of stock	National market values	
		2010/2011	2009/2010
<i>Sheep</i>	Ewe hoggets	120.00	88.00
	Ram and wether hoggets	107.00	81.00
	Two-tooth ewes	160.00	122.00
	Mixed-age ewes (rising 3 year and 4 year old ewes)	142.00	107.00
	Rising five year and older ewes	124.00	88.00
	Mixed-age wethers	99.00	65.00
	Breeding rams	353.00	237.00
Beef Cattle	<i>Beef breeds and beef crosses:</i>		
	Rising one year heifers	509.00	448.00
	Rising two year heifers	786.00	680.00
	Mixed-age cows	997.00	791.00
	Rising one year steers and bulls	599.00	566.00
	Rising two year steers and bulls	883.00	791.00
	Rising three year and older steers and bulls	1,049.00	915.00
Breeding bulls	1,931.00	1,799.00	
Dairy Cattle	<i>Friesian and related breeds:</i>		
	Rising one year heifers	1,035.00	691.00
	Rising two year heifers	1,494.00	1,106.00
	Mixed-age cows	1,766.00	1,378.00
	Rising one year steers and bulls	459.00	393.00
	Rising two year steers and bulls	767.00	635.00
	Rising three year and older steers and bulls	998.00	773.00
Breeding bulls	1,370.00	1,101.00	

Jersey and other dairy cattle:

Rising one year heifers	792.00	575.00
Rising two year heifers	1,344.00	1,014.00
Mixed age cows	1,631.00	1,275.00
Rising one year steers and bulls	363.00	335.00
Rising two year and older steers and bulls	616.00	557.00
Breeding bulls	1,140.00	984.00

Deer

Red Deer

Rising one year hinds	253.00	201.00
Rising two year hinds	420.00	350.00
Mixed-age hinds	481.00	410.00
Rising one year stags	297.00	240.00
Rising two year and older stags (non-breeding)	469.00	385.00
Breeding stags	1,218.00	1,257.00

Wapiti, elk and related crossbreeds:

Rising one year hinds	305.00	254.00
Rising two year hinds	466.00	397.00
Mixed-age hinds	535.00	460.00
Rising one year stags	352.00	306.00
Rising two year and older stags (non-breeding)	537.00	456.00
Breeding stags	1,409.00	1,322.00

Other breeds:

Rising one year hinds	156.00	134.00
Rising two year hinds	245.00	214.00
Mixed-age hinds	265.00	256.00
Rising one year stags	185.00	162.00
Rising two year and older stags (non-breeding)	291.00	255.00
Breeding stags	638.00	525.00

If you would like the 2011 national average market values for pigs or goats, please contact our office.