

Livestock Values

DairyBase uses IRD National Average Market values for all livestock valuations. Valuation calculations use the number of animals at opening and closing as provided in the livestock reconciliation.

Asset Values: Opening asset values use closing from the previous season.

Value of change in livestock values

- Within the operating profit an adjustment is made to account for changes in numbers of animals, calculated as follows:
- **Number of animals at closing using closing values – Number of animals at opening using closing values**

Dairy Cattle

Since the 2014/15 season, IRD National Average Market Values are the same for different breeds of dairy cattle (Friesians and related breeds, Jersey and other dairy breeds)

Category	Closing Values \$ per animal						
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Rising 1yr Heifers	819	691	685	737	707	809	693
Rising 2yr Heifers	1421	1313	1274	1222	1291	1472	1436
Mixed Age Cows	1649	1529	1513	1525	1528	1697	1628
Rising 1yr Steers & Bulls	713	581	497	471	413	476	579
Rising 2yr Steers & Bulls	1091	936	901	818	762	894	1012
Breeding bulls	1887	1947	1789	1711	1592	1759	1779

Non-dairy Livestock

Beef cattle can be entered separately as non-dairy where the operation is significant the related revenues/expenses accounted for.

Category	Closing Values \$ per animal						
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Rising 1yr Heifers	824	735	717	526	563	665	742
Rising 2yr Heifers	1171	1137	1097	888	911	1038	1153
Mixed Age Cows	1431	1497	1355	1090	1138	1328	1334
Rising 1yr Steers & Bulls	986	922	844	678	716	808	920
Rising 2yr Steers & Bulls	1325	1283	1209	1035	1088	1242	1353
Breeding bulls	3095	3004	3407	2950	2894	3158	3533

Sheep

Category	Closing Values \$ per animal						
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Ewe Hoggets	109	123	135	108	123	143	136
Ram & Wether Hoggets	103	119	125	105	119	143	134
Two-tooth Ewes	150	179	214	177	191	224	205
Mixed Age Ewes	131	160	190	156	174	202	177
Mixed Age Wethers	86	109	124	105	129	147	120
Breeding Rams	349	289	338	340	323	384	372

Deer

Category	Closing Values \$ per animal						
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Rising 1yr Hinds	303	380	384	236	174	189	219
Rising 2yr Hinds	473	511	559	405	327	355	410
Mixed Age Hinds	526	572	595	430	349	379	440
Rising 1yr Stags	343	396	441	283	212	242	273
Rising 2yr Stags	595	627	662	455	420	475	595
Breeding Stags	1861	2055	2324	1990	1873	2131	2425