

## 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 |         |         |         |         |         |         |         |
|--------------------------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|
|                                      | 2017/18                      | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
| <b>Rising 1yr Heifers</b>            | 691                          | 685     | 737     | 707     | 809     | 693     | 676     | 1007    |
| <b>Rising 2yr Heifers</b>            | 1313                         | 1274    | 1222    | 1291    | 1472    | 1436    | 1433    | 1826    |
| <b>Mixed Age Cows</b>                | 1529                         | 1513    | 1525    | 1528    | 1697    | 1628    | 1609    | 2111    |
| <b>Rising 1yr Steers &amp; Bulls</b> | 581                          | 497     | 471     | 413     | 476     | 579     | 585     | 967     |
| <b>Rising 2yr Steers &amp; Bulls</b> | 936                          | 901     | 818     | 762     | 894     | 1012    | 1017    | 1600    |
| <b>Breeding bulls</b>                | 1947                         | 1789    | 1711    | 1592    | 1759    | 1779    | 1813    | 2290    |

## 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 |         |         |         |         |         |         |         |
|--------------------------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|
|                                      | 2017/18                      | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
| <b>Rising 1yr Heifers</b>            | 735                          | 717     | 526     | 563     | 665     | 742     | 671     | 944     |
| <b>Rising 2yr Heifers</b>            | 1137                         | 1097    | 888     | 911     | 1038    | 1153    | 1145    | 1521    |
| <b>Mixed Age Cows</b>                | 1497                         | 1355    | 1090    | 1138    | 1328    | 1334    | 1304    | 1865    |
| <b>Rising 1yr Steers &amp; Bulls</b> | 922                          | 844     | 678     | 716     | 808     | 920     | 855     | 1181    |
| <b>Rising 2yr Steers &amp; Bulls</b> | 1283                         | 1209    | 1035    | 1088    | 1242    | 1353    | 1292    | 1741    |
| <b>Breeding bulls</b>                | 3004                         | 3407    | 2950    | 2894    | 3158    | 3533    | 2878    | 3534    |

## Sheep

| Category                        | Closing Values \$ per animal |         |         |         |         |         |         |         |
|---------------------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|
|                                 | 2017/18                      | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
| <b>Ewe Hoggets</b>              | 123                          | 135     | 108     | 123     | 143     | 136     | 101     | 147     |
| <b>Ram &amp; Wether Hoggets</b> | 119                          | 125     | 105     | 119     | 143     | 134     | 101     | 145     |
| <b>Two-tooth Ewes</b>           | 179                          | 214     | 177     | 191     | 224     | 205     | 159     | 201     |
| <b>Mixed Age Ewes</b>           | 160                          | 190     | 156     | 174     | 202     | 177     | 134     | 178     |
| <b>Mixed Age Wethers</b>        | 109                          | 124     | 105     | 129     | 147     | 120     | 79      | 111     |
| <b>Breeding Rams</b>            | 289                          | 338     | 340     | 323     | 384     | 372     | 309     | 310     |

Deer (red deer, wapiti, elk and related crossbreeds)

| Category         | Closing Values \$ per animal |         |         |         |         |         |         |         |
|------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|
|                  | 2017/18                      | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
| Rising 1yr Hinds | 380                          | 384     | 236     | 174     | 189     | 219     | 282     | 293     |
| Rising 2yr Hinds | 511                          | 559     | 405     | 327     | 355     | 410     | 454     | 507     |
| Mixed Age Hinds  | 572                          | 595     | 430     | 349     | 379     | 440     | 510     | 602     |
| Rising 1yr Stags | 396                          | 441     | 283     | 212     | 242     | 273     | 302     | 359     |
| Rising 2yr Stags | 627                          | 662     | 455     | 420     | 475     | 595     | 697     | 767     |
| Breeding Stags   | 2055                         | 2324    | 1990    | 1873    | 2131    | 2425    | 2588    | 3330    |