

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	2025/26
Rising 1yr Heifers	691	685	737	707	809	693	676	1007	1326
Rising 2yr Heifers	1313	1274	1222	1291	1472	1436	1433	1826	2598
Mixed Age Cows	1529	1513	1525	1528	1697	1628	1609	2111	2824
Rising 1yr Steers & Bulls	581	497	471	413	476	579	585	967	1214
Rising 2yr Steers & Bulls	936	901	818	762	894	1012	1017	1600	2070
Breeding bulls	1947	1789	1711	1592	1759	1779	1813	2290	3035

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	2025/26
Rising 1yr Heifers	735	717	526	563	665	742	671	944	1319
Rising 2yr Heifers	1137	1097	888	911	1038	1153	1145	1521	1959
Mixed Age Cows	1497	1355	1090	1138	1328	1334	1304	1865	2376
Rising 1yr Steers & Bulls	922	844	678	716	808	920	855	1181	1619
Rising 2yr Steers & Bulls	1283	1209	1035	1088	1242	1353	1292	1741	2273
Breeding bulls	3004	3407	2950	2894	3158	3533	2878	3534	5008

Sheep

Category	Closing Values \$ per animal								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Ewe Hoggets	123	135	108	123	143	136	101	147	188
Ram & Wether Hoggets	119	125	105	119	143	134	101	145	180
Two-tooth Ewes	179	214	177	191	224	205	159	201	265
Mixed Age Ewes	160	190	156	174	202	177	134	178	237
Mixed Age Wethers	109	124	105	129	147	120	79	111	176
Breeding Rams	289	338	340	323	384	372	309	310	431

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	2025/26
Rising 1yr Hinds	380	384	236	174	189	219	282	293	295
Rising 2yr Hinds	511	559	405	327	355	410	454	507	525
Mixed Age Hinds	572	595	430	349	379	440	510	602	612
Rising 1yr Stags	396	441	283	212	242	273	302	359	383
Rising 2yr Stags	627	662	455	420	475	595	697	767	691
Breeding Stags	2055	2324	1990	1873	2131	2425	2588	3330	3370