

# IRD Tax Values

## Herd (National Average Market)

### Values for Livestock

Graham and Dobson Ltd  
393 Gladstone Rd PO Box 1247  
Gisborne 4040 New Zealand  
t 06 869 1234 f 06 867 8357  
e post@grahamdobson.co.nz  
www.grahamdobson.co.nz

Livestock	Category	Average Market Value per Head				
		2003	2004	2005	2006	2007
<b>Sheep</b>	Ewe Hoggets	62.00	66.00	72.00	58.00	54.00
	Ram & Wether Hoggets	58.00	59.00	66.00	48.00	48.00
	Two-tooth Ewes	87.00	98.00	113.00	87.00	75.00
	MA Ewes (rising 3 yr & 4 yr olds)	78.00	85.00	98.00	77.00	65.00
	Rising 5yr +	61.00	68.00	79.00	57.00	48.00
	MA Wethers	45.00	46.00	50.00	39.00	37.00
	Breeding Rams	142.00	149.00	176.00	172.00	215.00
<b>Beef Cattle</b>	<b>Beef Breeds &amp; Beef Crosses</b>					
	Rising 1yr Heifers	357.00	353.00	399.00	402.00	406.00
	Rising 2yr Heifers	577.00	548.00	587.00	626.00	620.00
	MA Cows	672.00	624.00	708.00	753.00	752.00
	Rising 1yr Steers & Bulls	459.00	433.00	494.00	497.00	502.00
	Rising 2yr Steers & Bulls	639.00	621.00	697.00	712.00	720.00
	Rising 3yr Steers & Bulls	784.00	777.00	846.00	856.00	882.00
Breeding Bulls	1524.00	1404.00	1705.00	1645.00	1546.00	
<b>Dairy Cattle</b>	<b>Friesian &amp; related breeds</b>					
	Rising 1yr Heifers	359.00	529.00	505.00	562.00	594.00
	Rising 2yr Heifers	678.00	732.00	906.00	1037.00	1075.00
	MA Cows	835.00	817.00	1071.00	1187.00	1245.00
	Rising 1yr Steers & Bulls	337.00	332.00	398.00	419.00	379.00
	Rising 2yr Steers & Bulls	538.00	512.00	615.00	665.00	618.00
	Rising 3yr Steers & Bulls	701.00	678.00	784.00	850.00	797.00
	Breeding Bulls	960.00	895.00	1239.00	1126.00	1067.00
	<b>Jersey &amp; Other Dairy Cattle</b>					
	Rising 1yr Heifers	305.00	364.00	434.00	482.00	524.00
	Rising 2yr Heifers	605.00	647.00	826.00	956.00	986.00
	MA Cows	756.00	766.00	1016.00	1128.00	1176.00
	Rising 1yr Steers & Bulls	237.00	271.00	294.00	292.00	271.00
Rising 2yr Steers & Bulls	419.00	422.00	498.00	529.00	461.00	
Breeding Bulls	721.00	718.00	1011.00	867.00	785.00	
<b>Deer</b>	<b>Red</b>					
	Rising 1yr Hinds	116.00	82.00	75.00	78.00	152.00
	Rising 2yr Hinds	232.00	194.00	160.00	172.00	270.00
	MA Hinds	281.00	222.00	181.00	191.00	296.00
	Rising 1yr Stags	142.00	110.00	97.00	109.00	184.00
	Rising 2yr & Older Stags (Non-Breeding)	256.00	213.00	190.00	197.00	301.00
Breeding Stags	1454.00	1168.00	842.00	968.00	1226.00	

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Livestock	Category	Average Market Value per Head					
		2003	2004	2005	2006	2007	
<b>Deer (cont)</b>	<b>Wapiti, Elk, &amp; related Crossbreeds</b>						
	Rising 1yr Hinds	133.00	108.00	92.00	99.00	172.00	
	Rising 2yr Hinds	252.00	227.00	178.00	195.00	302.00	
	MA Hinds	302.00	261.00	205.00	220.00	359.00	
	Rising 1yr Stags	162.00	135.00	122.00	129.00	206.00	
	Rising 2yr & Older Stags (Non-Breeding)	281.00	249.00	214.00	229.00	338.00	
	Breeding Stags	1383.00	1130.00	823.00	930.00	1240.00	
	<b>Other Breeds</b>						
	Rising 1yr Hinds	51.00	37.00	46.00	42.00	67.00	
	Rising 2yr Hinds	78.00	68.00	70.00	82.00	115.00	
	MA Hinds	99.00	80.00	94.00	109.00	150.00	
	Rising 1yr Stags	58.00	56.00	54.00	57.00	86.00	
	Rising 2yr & Older Stags (Non-Breeding)	92.00	93.00	91.00	111.00	136.00	
	Breeding Stags	315.00	229.00	230.00	251.00	407.00	
	<b>Goats</b>	<b>Angora &amp; angora crosses (Mohair producing)</b>					
		Rising 1yr Does	25.00	32.00	35.00	32.00	27.00
MA Does		35.00	45.00	52.00	50.00	41.00	
Rising 1yr Bucks (Non-Breeding)/Wethers		27.00	26.00	24.00	30.00	20.00	
Bucks (Non-Breeding)/Wethers over 1 yr		28.00	27.00	27.00	35.00	19.00	
Breeding Bucks		120.00	126.00	144.00	103.00	77.00	
<b>Other fibre &amp; meat producing goats (Cashmere or Cashgora producing)</b>							
Rising 1yr Does		35.00	29.00	23.00	32.00	31.00	
MA Does		48.00	46.00	34.00	45.00	43.00	
Rising 1yr Bucks (Non-Breeding)/Wethers		27.00	23.00	22.00	27.00	30.00	
Bucks (Non-Breeding)/Wethers over 1 yr		29.00	29.00	26.00	33.00	29.00	
Breeding Bucks		98.00	114.00	105.00	88.00	140.00	
<b>Milking (Dairy) goats</b>							
Rising 1yr Does		85.00	150.00	250.00	170.00	170.00	
Does over 1 Year		170.00	250.00	300.00	250.00	250.00	
Breeding Bucks		130.00	200.00	300.00	300.00	300.00	
Other dairy goats	25.00	25.00	25.00	25.00	25.00		
<b>Pigs</b>	Breeding sows less than 1 Yr of Age	188.00	174.00	173.00	228.00	187.00	
	Breeding over 1 Yr of Age	268.00	230.00	220.00	258.00	231.00	
	Breeding boars	303.00	247.00	266.00	286.00	324.00	
	Weaners less than 10 Weeks of age	55.00	55.00	58.00	60.00	56.00	
	Growing Pigs 10-17 weeks of age (porkers & baconers)	93.00	93.00	104.00	103.00	107.00	
	Growing Pigs over 17 weeks of age (baconers)	153.00	140.00	150.00	147.00	176.00	