

Livestock determinations: National average market values of specified livestock determinations

National average market values of specified livestock determination 2011

This determination may be cited as "National average market values of specified livestock determination, 2011".

This determination is made in terms of section EC 15 of the Income Tax Act 2007 and shall apply to specified livestock on hand at the end of the 2010-2011 income year.

For the purposes of section EC 15 of the Income Tax Act 2007 the national average market values of specified livestock, for the 2010-2011 income year, are as set out in the following table.

National Average Market Values of Specified Livestock		
Type of Livestock	Classes of Livestock	Average Market Value per Head
		\$
Sheep		
	Ewe hoggets	120.00
	Ram and wether hoggets	107.00
	Two-tooth ewes	160.00
	Mixed-age ewes (rising three-year and four-year old ewes)	142.00
	Rising five-year and older ewes	124.00
	Mixed-age wethers	99.00
	Breeding rams	353.00
Beef cattle		
<i>Beef breeds and beef crosses:</i>		
	Rising one-year heifers	509.00
	Rising two-year heifers	786.00
	Mixed-age cows	997.00
	Rising one-year steers and bulls	599.00
	Rising two-year steers and bulls	883.00
	Rising three-year and older steers and bulls	1049.00
	Breeding bulls	1931.00
Dairy cattle		

<i>Friesian and related breeds:</i>		
	Rising one-year heifers	1035.00
	Rising two-year heifers	1494.00
	Mixed-age cows	1766.00
	Rising one-year steers and bulls	459.00
	Rising two-year steers and bulls	767.00
	Rising three-year and older steers and bulls	998.00
	Breeding bulls	1370.00
<i>Jersey and other dairy cattle:</i>		
	Rising one-year heifers	792.00
	Rising two-year heifers	1344.00
	Mixed-age cows	1631.00
	Rising one-year steers and bulls	363.00
	Rising two-year and older steers and bulls	616.00
	Breeding bulls	1140.00
Deer		
<i>Red deer:</i>		
	Rising one-year hinds	253.00
	Rising two-year hinds	420.00
	Mixed-age hinds	481.00
	Rising one-year stags	297.00
	Rising two-year and older stags (non-breeding)	469.00
	Breeding stags	1218.00
<i>Wapiti, elk and related crossbreeds:</i>		
	Rising one-year hinds	305.00
	Rising two-year hinds	466.00
	Mixed-age hinds	535.00
	Rising one-year stags	352.00
	Rising two-year and older stags (non-breeding)	537.00

	Breeding stags	1409.00
<i>Other breeds:</i>		
	Rising one-year hinds	156.00
	Rising two-year hinds	245.00
	Mixed-age hinds	265.00
	Rising one-year stags	185.00
	Rising two-year and older stags (non-breeding)	291.00
	Breeding stags	638.00
Goats		
<i>Angora and angora crosses (mohair producing):</i>		
	Rising one-year does	65.00
	Mixed-age does	84.00
	Rising one-year bucks (non-breeding)/wethers	56.00
	Bucks (non-breeding)/wethers over one year	61.00
	Breeding bucks	379.00
<i>Other fibre and meat producing goats (cashmere or cashgora producing):</i>		
	Rising one-year does	61.00
	Mixed-age does	82.00
	Rising one-year bucks (non-breeding)/wethers	53.00
	Bucks (non-breeding)/wethers over one year	61.00
	Breeding bucks	386.00
<i>Milking (dairy) goats:</i>		
	Rising one-year does	150.00
	Does over one year	250.00
	Breeding bucks	300.00
	Other dairy goats	18.00
Pigs		
	Breeding sows less than one year of age	200.00
	Breeding sows over one year	280.00

	Breeding boars	329.00
	Weaners less than 10 weeks of age (excluding sucklings)	72.00
	Growing pigs 10 to 17 weeks of age (porkers and baconers)	129.00
	Growing pigs over 17 weeks of age (baconers)	192.00

This determination is signed by me on the 20th day of May 2011.

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