

## National Average Market Values of Specified Livestock Determination 2006.

This determination may be cited as “The National Average Market Values of Specified Livestock Determination, 2006”.

This determination is made in terms of section EC 15 of the Income Tax Act 2004 and shall apply to specified livestock on hand at the end of the 2005-2006 income year.

For the purposes of section EC 15 of the Income Tax Act 2004 the national average market values of specified livestock, for the 2005-2006 income year, are as set out in the following table.

### Table

#### NATIONAL AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK

Type of Livestock	Classes of Livestock	Average Market Value per Head
		\$
Sheep	Ewe hoggets	58.00
	Ram and wether hoggets	48.00
	Two-tooth ewes	87.00
	Mixed-age ewes (rising three-year and four-year old ewes)	77.00
	Rising five-year and older ewes	57.00
	Mixed-age wethers	39.00
	Breeding rams	172.00
	Beef cattle	<i>Beef breeds and beef crosses:</i>
Rising one-year heifers		402.00
Rising two-year heifers		626.00
Mixed-age cows		753.00
Rising one-year steers and bulls		497.00
Rising two-year steers and bulls		712.00
Rising three-year and older steers and bulls		856.00
Breeding bulls		1645.00
Dairy cattle	<i>Friesian and related breeds:</i>	
	Rising one-year heifers	562.00
	Rising two-year heifers	1037.00
	Mixed-age cows	1187.00
	Rising one-year steers and bulls	419.00
	Rising two-year steers and bulls	665.00
	Rising three-year and older steers and bulls	850.00
	Breeding bulls	1126.00
	<i>Jersey and other dairy cattle:</i>	
	Rising one-year heifers	482.00
	Rising two-year heifers	956.00
	Mixed-age cows	1128.00
	Rising one-year steers and bulls	292.00
	Rising two-year and older steers and bulls	529.00
Breeding bulls	867.00	

Type of Livestock	Classes of Livestock	Average Market Value per Head
		\$
Deer		
	<i>Red deer:</i>	
	Rising one-year hinds	78.00
	Rising two-year hinds	172.00
	Mixed-age hinds	191.00
	Rising one-year stags	109.00
	Rising two-year and older stags (non-breeding)	197.00
	Breeding stags	968.00
	<i>Wapiti, elk, and related crossbreeds:</i>	
	Rising one-year hinds	99.00
	Rising two-year hinds	195.00
	Mixed-age hinds	220.00
	Rising one-year stags	129.00
	Rising two-year and older stags (non-breeding)	229.00
	Breeding stags	930.00
	<i>Other breeds</i>	
	Rising one-year hinds	42.00
	Rising two-year hinds	82.00
	Mixed-age hinds	109.00
	Rising one-year stags	57.00
	Rising two-year and older stags (non-breeding)	111.00
	Breeding stags	251.00
Goats		
	<i>Angora and angora crosses (mohair producing):</i>	
	Rising one-year does	32.00
	Mixed-age does	50.00
	Rising one-year bucks (non-breeding)/wethers	30.00
	Bucks (non-breeding)/wethers over one year	35.00
	Breeding bucks	103.00
	<i>Other fibre and meat producing goats (Cashmere or Cashgora producing):</i>	
	Rising one-year does	32.00
	Mixed-age does	45.00
	Rising one-year bucks (non-breeding)/wethers	27.00
	Bucks (non-breeding)/wethers over one year	33.00
	Breeding bucks	88.00
	<i>Milking (dairy) goats:</i>	
	Rising one-year does	170.00
	Does over one year	250.00
	Breeding bucks	300.00
	Other dairy goats	25.00

Type of Livestock	Classes of Livestock	Average Market Value per Head
		\$
Pigs	Breeding sows less than one year of age	228.00
	Breeding sows over one year of age	258.00
	Breeding boars	286.00
	Weaners less than 10 weeks of age (excluding sucklings)	60.00
	Growing pigs 10 to 17 weeks of age (porkers and baconers)	103.00
	Growing pigs over 17 weeks of age (baconers)	147.00

This determination is signed by me on the 24<sup>th</sup> day of May 2006.

Martin Smith  
Chief Tax Counsel