

National Average Market Values of Specified Livestock Determination 2008.

This determination may be cited as “The National Average Market Values of Specified Livestock Determination, 2008”.

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 2007-2008 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 2007-2008 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	52.00
	Ram and wether hoggets	49.00
	Two-tooth ewes	60.00
	Mixed-age ewes (rising three-year and four-year old ewes)	50.00
	Rising five-year and older ewes	41.00
	Mixed-age wethers	32.00
	Breeding rams	190.00
Beef cattle	<i>Beef breeds and beef crosses:</i>	
	Rising one-year heifers	333.00
	Rising two-year heifers	547.00
	Mixed-age cows	638.00
	Rising one-year steers and bulls	427.00
	Rising two-year steers and bulls	640.00
	Rising three-year and older steers and bulls	801.00
	Breeding bulls	1464.00
Dairy cattle	<i>Friesian and related breeds:</i>	
	Rising one-year heifers	1037.00
	Rising two-year heifers	1856.00
	Mixed-age cows	2150.00
	Rising one-year steers and bulls	292.00
	Rising two-year steers and bulls	480.00
	Rising three-year and older steers and bulls	664.00
	Breeding bulls	1062.00
	<i>Jersey and other dairy cattle:</i>	
	Rising one-year heifers	920.00
	Rising two-year heifers	1702.00
	Mixed-age cows	2079.00
	Rising one-year steers and bulls	225.00
	Rising two-year and older steers and bulls	478.00
	Breeding bulls	884.00

Type of Livestock	Classes of Livestock	Average Market Value per Head
		\$
Deer	<i>Red deer:</i>	
	Rising one-year hinds	152.00
	Rising two-year hinds	309.00
	Mixed-age hinds	363.00
	Rising one-year stags	198.00
	Rising two-year and older stags (non-breeding)	421.00
	Breeding stags	1064.00
	<i>Wapiti, elk, and related crossbreeds:</i>	
	Rising one-year hinds	186.00
	Rising two-year hinds	347.00
	Mixed-age hinds	399.00
	Rising one-year stags	229.00
	Rising two-year and older stags (non-breeding)	415.00
	Breeding stags	1146.00
	<i>Other breeds:</i>	
	Rising one-year hinds	100.00
	Rising two-year hinds	140.00
	Mixed-age hinds	176.00
	Rising one-year stags	109.00
	Rising two-year and older stags (non-breeding)	188.00
	Breeding stags	432.00
Goats	<i>Angora and angora crosses (mohair producing):</i>	
	Rising one-year does	26.00
	Mixed-age does	41.00
	Rising one-year bucks (non-breeding)/wethers	23.00
	Bucks (non-breeding)/wethers over one year	26.00
	Breeding bucks	86.00
	<i>Other fibre and meat producing goats (Cashmere or Cashgora producing):</i>	
	Rising one-year does	41.00
	Mixed-age does	48.00
	Rising one-year bucks (non-breeding)/wethers	29.00
	Bucks (non-breeding)/wethers over one year	29.00
	Breeding bucks	240.00
	<i>Milking (dairy) goats:</i>	
	Rising one-year does	180.00
	Does over one year	260.00
	Breeding bucks	350.00
	Other dairy goats	50.00

Type of Livestock	Classes of Livestock	Average Market Value per Head
		\$
Pigs	Breeding sows less than one year of age	195.00
	Breeding sows over one year of age	219.00
	Breeding boars	262.00
	Weaners less than 10 weeks of age (excluding sucklings)	56.00
	Growing pigs 10 to 17 weeks of age (porkers and baconers)	121.00
	Growing pigs over 17 weeks of age (baconers)	168.00

This determination is signed by me on the 23rd day of May 2008.

Susan Price
 Director, Public Rulings