

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, and a predominant breed as provided in the level-1 questionnaire.

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

Friesian and Crossbreds

| Category | Closing Values \$ per animal | | | | | | |
|---------------------------|------------------------------|---------|---------|---------|---------|---------|---------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Rising 1yr Heifers | 505 | 562 | 594 | 1037 | 511 | 691 | 1035 |
| Rising 2yr Heifers | 906 | 1037 | 1075 | 1856 | 1083 | 1106 | 1494 |
| Mixed Age Cows | 1071 | 1187 | 1245 | 2150 | 1312 | 1378 | 1766 |
| Rising 1yr Steers & Bulls | 398 | 419 | 379 | 292 | 381 | 393 | 459 |
| Rising 2yr Steers & Bulls | 615 | 665 | 618 | 480 | 576 | 635 | 767 |
| Breeding bulls | 1239 | 1126 | 1067 | 1062 | 1220 | 1101 | 1370 |

Other breeds, including Jersey

| Category | Closing Values \$ per animal | | | | | | |
|---------------------------|------------------------------|---------|---------|---------|---------|---------|---------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Rising 1yr Heifers | 434 | 482 | 524 | 920 | 434 | 575 | 792 |
| Rising 2yr Heifers | 826 | 956 | 986 | 1702 | 953 | 1014 | 1344 |
| Mixed Age Cows | 1016 | 1128 | 1176 | 2079 | 1243 | 1275 | 1631 |
| Rising 1yr Steers & Bulls | 294 | 292 | 271 | 225 | 322 | 335 | 363 |
| Rising 2yr Steers & Bulls | 498 | 529 | 461 | 478 | 577 | 577 | 616 |
| Breeding bulls | 1011 | 867 | 785 | 884 | 998 | 984 | 1140 |

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 | | | | | | |
|---------------------------|------------------------------|---------|---------|---------|---------|---------|---------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Rising 1yr Heifers | 399 | 402 | 406 | 333 | 429 | 448 | 509 |
| Rising 2yr Heifers | 587 | 626 | 620 | 547 | 663 | 680 | 786 |
| Mixed Age Cows | 708 | 753 | 752 | 638 | 770 | 791 | 997 |
| Rising 1yr Steers & Bulls | 494 | 497 | 502 | 427 | 534 | 566 | 599 |
| Rising 2yr Steers & Bulls | 697 | 712 | 720 | 640 | 748 | 791 | 883 |
| Breeding bulls | 1705 | 1645 | 1546 | 1464 | 1743 | 1799 | 1931 |

Sheep

| Category | Closing Values \$ per animal | | | | | | |
|----------------------|------------------------------|---------|---------|---------|---------|---------|---------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Ewe Hoggets | 72 | 58 | 54 | 52 | 94 | 88 | 120 |
| Ram & Wether Hoggets | 66 | 48 | 48 | 49 | 88 | 81 | 107 |
| Two-tooth Ewes | 113 | 87 | 75 | 60 | 116 | 122 | 160 |
| Mixed Age Ewes | 98 | 77 | 65 | 50 | 99 | 107 | 142 |
| Mixed Age Wethers | 50 | 39 | 37 | 32 | 56 | 65 | 99 |
| Breeding Rams | 176 | 172 | 215 | 190 | 218 | 237 | 353 |

Deer

| Category | Closing Values \$ per animal | | | | | | |
|------------------|------------------------------|---------|---------|---------|---------|---------|---------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Rising 1yr Hinds | 75 | 78 | 152 | 152 | 272 | 201 | 253 |
| Rising 2yr Hinds | 160 | 172 | 270 | 309 | 460 | 350 | 420 |
| Mixed Age Hinds | 181 | 191 | 296 | 363 | 514 | 410 | 481 |
| Rising 1yr Stags | 97 | 109 | 184 | 198 | 318 | 240 | 297 |
| Rising 2yr Stags | 190 | 197 | 301 | 421 | 530 | 385 | 469 |
| Breeding Stags | 842 | 968 | 1226 | 1064 | 1393 | 1257 | 1218 |