February 2025

2025 livestock values for tax purposes

The National Standard costs for the 2024/2025 income year were released on 24 February 2025. They are produced in the table below:

		2025	2024	2023
Sheep				
Breeding, rearing and growing	Rising 1 year	43.30	45.60	47.50
Rearing and growing	Rising 2 year	30.50	32.30	33.60
Dairy Cattle				
Purchased bobby calves		228.60	230.50	250.30
Breeding, rearing and growing	Rising 1 year	709.60	614.90	776.80
Rearing and growing	Rising 2 year	489.00	364.60	418.80
Beef Cattle				
Breeding, rearing and growing	Rising 1 year	455.90	476.30	495.30
Rearing and growing	Rising 2 year	258.10	272.80	284.30
Rearing and growing	Rising 3 year male non-breeding cattle (all breeds)	258.10	272.80	284.30
Deer	Rising 1 year	119.80	157.60	158.00
	Rising 2 year	59.90	78.80	79.80
Goats				
Meat and fibre	Rising 1 year	35.80	37.90	39.50
	Rising 2 year	24.50	25.90	27.00
Goats				
Dairy	Rising 1 year	256.70	270.70	258.10
	Rising 2 year	42.50	57.10	49.40
Pigs	Weaners to 10 weeks of age	126.20	130.50	128.30
	Growing pigs 10 to 17 weeks of age	102.50	105.40	105.40

The 2025 National Average Market values are expected to be released in May 2025.

The information contained in this bulletin is of a general nature and should be used as a guide only.
Clients should consult a senior representative of Bridge Advisory Limited for specific advice before taking action on any matters herein.