

2026 livestock values for tax purposes

The National Standard costs for the 2025/2026 income year were released on 24 February 2026. They are produced in the table below:

		2026	2025	2024
Sheep				
Breeding, rearing and growing	Rising 1 year	41.40	43.30	45.60
Rearing and growing	Rising 2 year	29.80	30.50	32.30
Dairy Cattle				
Purchased bobby calves		282.50	228.60	230.50
Breeding, rearing and growing	Rising 1 year	788.90	709.60	614.90
Rearing and growing	Rising 2 year	535.50	489.00	364.60
Beef Cattle				
Breeding, rearing and growing	Rising 1 year	443.40	455.90	476.30
Rearing and growing	Rising 2 year	251.00	258.10	272.80
Rearing and growing	Rising 3 year male non-breeding cattle (all breeds)	251.00	258.10	272.80
Deer				
	Rising 1 year	108.80	119.80	157.60
	Rising 2 year	54.70	59.90	78.80
Goats				
Meat and fibre	Rising 1 year	34.20	35.80	37.90
	Rising 2 year	23.90	24.50	25.90
Goats				
Dairy	Rising 1 year	263.60	256.70	270.70
	Rising 2 year	53.60	42.50	57.10
Pigs				
	Weaners to 10 weeks of age	129.60	126.20	130.50
	Growing pigs 10 to 17 weeks of age	104.90	102.50	105.40

The 2026 National Average Market values are expected to be released in May 2026.

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.