

## 2026 Herd Values for Tax Purposes

May 2026

The Inland Revenue released the determination of national average market values of livestock for 2026 on 28 May 2026. These values are used for all livestock valued under the herd scheme. The 2025/2026 national average market values for all classes of livestock are:

Type of livestock	Average market value per head	
Class of livestock	\$	
<b>Sheep</b>	<b>2025/2026</b>	<b>2024/2025</b>
Ewe hoggets	188.00	147.00
Ram and wether hoggets	180.00	145.00
Two-tooth ewes	265.00	201.00
Mixed-age ewes (rising three-year and four-year old ewes)	237.00	178.00
Rising five-year and older ewes	205.00	148.00
Mixed-age wethers	176.00	111.00
Breeding rams	431.00	310.00
<b>Beef cattle</b>	<b>2025/2026</b>	<b>2024/2025</b>
<i>Beef breeds and beef crosses</i>		
Rising one-year heifers	1,319.00	944.00
Rising two-year heifers	1,959.00	1,521.00
Mixed-age cows	2,376.00	1,865.00
Rising one-year steers and bulls	1,619.00	1,181.00
Rising two-year steers and bulls	2,273.00	1,741.00
Rising three-year and older steers and bulls	2,807.00	2,172.00
Breeding bulls	5,008.00	3,534.00
<b>Dairy cattle</b>	<b>2025/2026</b>	<b>2024/2025</b>
<i>Friesian and related breeds, Jersey, and other dairy breeds</i>		
Rising one-year heifers	1,326.00	1,007.00
Rising two-year heifers	2,598.00	1,826.00
Mixed-age cows	2,824.00	2,111.00
Rising one-year steers and bulls	1,214.00	967.00
Rising two-year steers and bulls	2,070.00	1,600.00
Rising three-year and older steers and bulls	2,591.00	2,048.00
Breeding bulls	3,035.00	2,290.00
<b>Deer</b>	<b>2025/2026</b>	<b>2024/2025</b>
<i>Red deer, wapiti, elk, and related crossbreeds</i>		
Rising one-year hinds	295.00	293.00
Rising two-year hinds	525.00	507.00
Mixed-age hinds	612.00	602.00
Rising one-year stags	383.00	359.00
Rising two-year and older stags (non-breeding)	691.00	767.00
Breeding stags	3,370.00	3,330.00
<b>Deer</b>	<b>2025/2026</b>	<b>2024/2025</b>
<i>Other breeds</i>		
Rising one-year hinds	241.00	166.00
Rising two-year hinds	387.00	286.00
Mixed-age hinds	450.00	338.00
Rising one-year stags	329.00	213.00
Rising two-year and older stags (non-breeding)	635.00	362.00
Breeding stags	2,235.00	1,171.00

If you require the 2026 national average market values for goats or pigs, please contact our office.