



NATIONAL LIVESTOCK DEVELOPMENT BOARD

No.40, Nawala Road, Narahenpita, Colombo 5.

Finance Division

Tel: 011- 2501701, 2501702 Fax: 011- 2369694

Circular No.05 /2025

07/02/2025

To: All Asst. General Managers
All Farm Managers
Asst. Managers In-charge of farms

LIVESTOCK VALUATION AT THE PERIOD 31ST DECEMBER 2024

We are enclosing herewith the rates for the valuation of livestock at the end of financial year 31/12/2024.

Please value the livestock available at your farm/center at the end of the accounting period as at 31ST December 2024 based on the valuation rates attached to this circular.

**General Manager
National Livestock Development Board**

CC:

01. Chairman
02. Deputy Chairman
03. All Deputy General Managers
04. All Asst. General Managers
05. All Heads of the Divisions

NATIONAL LIVESTOCK DEVELOPMENT BOARD

LIVESTOCK VALUATION RATES

(A) - CATEGORY - COWS/NEAT CATTLE

Value of the Cow - Value for the weight + Value for milk + Value for pregnancy - Value for non functional teats

Group	Breed	Add			Deductions
		Per Kg body weight Rs. Cts.	Milk value (Per litter of milk production Rs. Cts.	Pregnancy Rs. Cts.	Non functional teat Rs. Cts.
1	Temperate type pure breed	700/-	7500 per liter * 1st Lac - Rs.7500x 1st Lac avg. Milk production	25000 for confirmed pregnant animal	12500 per each Non functional teat
2	Temperate x Temperate cross crosses	650/-	* 2nd Lac - Rs.7500 x 2nd Lac avg. Milk production x 80%		
3	Temperate x Tropical breed	600/-	* 3ed Lac - Rs.7500 x 3ed Lac avg. Milk production x 60%		
4	Tropical type pure breed	500/-	* 4th Lac - Rs.7500 x 4th Lac avg. Milk production x 40%		
5	Tropical and local crosses	500/-	* 5th Lac - Rs.7500 x 5th Lac avg. Milk production x 20%		
			* 6th Lac and above = no milk value		

Note : All culled cows should be valued for the culled rate Rs.500/= per Kg body weight. No value for milk or pregnancy should be applied.

NATIONAL LIVESTOCK DEVELOPMENT BOARD**LIVESTOCK VALUATION RATES****(B) - CATEGORY - BUFFALO COWS**

Value of the Cow = Value for the weight + Value for milk + Value for pregnancy - Value for non functional teats

	Breed	Add			Deduction Non functional teat Rs .Cts.
		Per Kg body weight Rs. Cts.	Milk value (Per litter of milk production Rs. Cts.	Pregnancy Rs. Cts.	
1	Pure Breed	800/-	Rs : 10000/=	30000 for confirmed pregnant animal	12500 per each Non functional teat
2	Cross Breed	600/-	* 1st Lac cow = 10000 x 1st Lac avg. Milk * 2nd Lac cow = 10000 x 2nd Lac avg. Milk x 80% * 3rd Lac cow = 10000 x 3rd Lac avg. Milk x 60% * 4th Lac cow = 10000 x 4th Lac avg. Milk x 40% * 5th Lac cow = 10000 x 5th Lac avg. Milk x 20% * 6th and above Lac = no milk value		

Note : All culled cows should be valued for the culled rate Rs.500/= per Kg body weight. No value for milk or pregnancy should be applied.

NATIONAL LIVESTOCK DEVELOPMENT BOARD**LIVESTOCK VALUATION RATES****(C) - CATEGORY - HEIFERS (NEAT CATTLE)**

Value of the heifers = Value for the weight + Potential milk value + Value for pregnancy

	Breed	Add		
		Per Kg body weight Rs. Cts.	Poterntial Milk value Rs. Cts.	Pregnancy Rs. Cts.
1	Temperate type pure breed	700/-	Rs. 7500per liter(7500 x Heard avarage milk prod. Per day.	20000 for confirmed pregnant animal
2	Temperate x Temparate cross crosses	650/-		
3	Temperate x Tropical breed	600/-		
4	Tropical type pure breed	500/-		
6	Tropical and local crosses	500/-		

Note : All culled heifers should be valued for the culled rate Rs.500/= per Kg body weight. No valure for milk or pegnancy should be applied.

NATIONAL LIVESTOCK DEVELOPMENT BOARD**LIVESTOCK VALUATION RATES****(D) - CATEGORY - HEIFERS (BUFFALOES)**

Value of the heifers = Value for the weight + Potential milk value + Value for pregnancy

	Breed	Add		
		Per Kg body weight Rs. Cts.	Potential Milk value per liter Rs. Cts.	Pregnancy Rs. Cts.
1	Pure Breed	800/-	Rs. 10000per liter(10000 x Heard average milk prod. Per day.	30000 for confirmed pregnant animal
2	Cross Breed	600/-		

Note : All culled heifers should be valued for the culled rate Rs.500/= per Kg body weight. No value for milk or pregnancy should be applied.

NATIONAL LIVESTOCK DEVELOPMENT BOARD**LIVESTOCK VALUATION RATES****(E) - CATEGORY - BULLS & BULL CALVES (NEAT CATTLE & BUFFALOE)**

	Class	Basic Rate Live weight per kg. Rs. Cts.	Additional rates for trained cart bulls add Rs. Cts.
1	Stud bulls (up to 9 years of age) pure breeds or cross breeds.	1000/-	12000
2	Bulls and Bull Calves (above 2 months of age) pure breeds or cross breeds	800/-	
3	Draught Breed Pure Khillari or Khillari crosses (above 2 months of age)	700/-	
4	Bull Calves (Below 2 months of age)	500/-(Per Calf)	

Note : All culled bulls should be valued for the culled rate Rs.500/= per Kg body weight.

NATIONAL LIVESTOCK DEVELOPMENT BOARD*LIVESTOCK VALUATION RATES**(F) - CATEGORY - GOATS & SHEEP*

Goats rate per kg. L.W.								Sheep rate per kg. L.W.		For Pregnancy	
Boer		Saanen		Jamunapari		Cross Breed					
Male Rs. Cts.	Female Rs. Cts.	Male Rs. Cts.	Female Rs. Cts.	Male Rs. Cts.	Female Rs. Cts.	Male Rs. Cts.	Female Rs. Cts.	Male Rs. Cts.	Female Rs. Cts.		Rs. Cts.
1800/-	2500/-	1300/-	2000/-	1200/-	2000/-	1000/-	1500/-	1200/-	1500/-		Add Rs.3000/- for Goats
										Add Rs.2000/- for Sheep	

Note : All culled animals should be valued for the culled rate Rs.1000/= per Kg live weight.

NATIONAL LIVESTOCK DEVELOPMENT BOARD**LIVESTOCK VALUATION RATES****(G) - CATEGORY - PIGS**

CATEGORY	Pure breeds (LARGE WHITE, LAND RACE, DUROC) & Crosses (Rate: Per Kg LW) Rs.Cts. Rs. Cts.
Adults Males (Boars)	750/-
Adults Females (Sows)	750/-
Breeding growers & Gilts	1000/-
Fatteners (3-9 months)	700/-
Weaners (6Wk-3 months)	750/-
Piglets(<42 days)	1000/-

Note : All culled animals should be valued for the culled rate Rs.700/= per Kg live weight.

NATIONAL LIVESTOCK DEVELOPMENT BOARD**LIVESTOCK VALUATION RATES****(H) - CATEGORY - RABBITS**

	Age	Male Rs. per 1KGg	Female Rs. per 1 Kg	Additional rates confirmed pregnancy
1	0-2 months	250/-	250/-	
2	2-4 months	500/-	500/-	
3	Over 4 months	600/-	600/-	500/-

(I) - CATEGORY - VALUE OF BIRDS

	SPECIES	Rate per kg. L.W.
1	Broiler Breeder	215
2	Layer Breeder	240
3	Turkey	440
4	Duck	260
5	Quails	320

*The actual expenditure incurred in the each poultry batch up to time of sales, should be transferred to the Comprehensive Income Statement