every forty camels. For forty to one hundred and twenty goats one goat is to be given; if they exceed by one up to two hundred, two goats are to be given. If they exceed by one up to three hundred, three goats are to be given; if the goats are more than this, one goat for every hundred goats is to be given. Nothing is payable until they reach one hundred. Those which are in one flock are not to be separated, and those which are in separate flocks are not be brought together from fear of sadagah (zakat). Regarding that which belongs to two partners, they can make claims for restitution from each other with equity. An old goat and a defective one are not to be accepted as sadaqah (zakat)." Az-Zuhri said: When the collector comes, the goats will be apportioned into three flocks: one containing bad, the second good, and the third moderate. The collector will take zakat from the moderate. Az-Zuhri did not mention the cows (to be apportioned in three flocks).

Book 9, Number 1567:

Narrated Ali ibn AbuTalib: Al-Harith al-A'war reported from Ali. Zuhayr said: I think, the Prophet (peace_be_upon_him) said: "Pay a fortieth. A dirham is payable on every forty, but you are not liable for payment until you have accumulated two hundred dirhams. When you have two hundred dirhams, five dirhams are payable, and that proportion is applicable to larger amounts. "Regarding sheep, for every forty sheep up to one hundred and twenty, one sheep is due. But if you possess only thirty-nine, nothing is payable on them." He further narrated the tradition about the sadagah (zakat) on sheep like that of az-Zuhri. "Regarding cattle, a yearling bull calf is payable for every thirty, and a cow in her third year for forty, and nothing is payable on working animals. Regarding (the zakat on) camels, he mentioned the rates that az-Zuhri mentioned in his tradition. He said: "For twenty-five camels, five sheep are to be paid. If they exceed by one, a she-camel in her second year is to be given. If there is no she-camel in her second year, a male camel in its third year is to be given, up to thirty-five. If they exceed by one a she-camel in her third year is to be given, up to forty-five. If they exceed by one, a she-camel in her fourth year which is ready to be covered by a bull-camel is to be given." He then transmitted the rest of the tradition like that of az-Zuhri. He continued: If they exceed by one, i.e. they are ninety-one to hundred and twenty, two she-camels in their fourth year, which are ready to be covered by a bull-camel, are to be given. If there are more camels than that, a she-camel in her fourth year is to be given for every fifty. Those which are in one flock are not to be separated, and those which are separate are not to be brought together. An old sheep, one with a defect in the eye, or a billy goat is not to be accepted as a sadagah unless the collector is willing. As regards agricultural produce, a tenth is payable on that which is watered by rivers or rain, and a twentieth on that which is watered by draught camels." The version of Asim and al-Harith says: "Sadaqah (zakat) is payable every year." Zuhayr said: I think he said "Once a year". The version of Asim has the words: "If a she-camel in her second year is not available among the camels, nor is there a bull-camel in its third year, ten dirhams or two goats are to be given."

Book 9, Number 1568:

Narrated Ali ibn AbuTalib: The Prophet (peace_be_upon_him) said: "When you possess two hundred dirhams and one year passes on them, five dirhams are payable. Nothing is incumbent on you, that is, on gold, till it reaches twenty dinars. When you possess twenty dinars and one year passes on them, half a dinar is payable. Whatever exceeds, that will be reckoned properly." (The narrator said: I do not remember whether the words "that will be reckoned properly" were uttered by All himself or he attributed them to the Prophet (peace_be_upon_him). No zakat is payable on property till a year passes on it. But Jarir said: Ibn Wahb (sub-narrator) added to this tradition from the Prophet (peace_be_upon_him): "No zakat is payable on property until a year passes away on it."