

The following questions relate to ongoing agricultural activities. Answers should reflect lease agreements and typical activities for your county in recent years.

Lease Arrangement

3. If cropland farming is typical in your county, please indicate the **predominant** cropland lease agreement.

Irrigated cropland Cash lease Share lease Not typical

Dry cropland Cash lease Share lease Not typical

4. What is the typical lease arrangement that is **predominant** for pastureland in this county?

\$ per acre \$ per animal unit month \$ per head

Other _____

Tax Code Section 23.51(4) requires that agricultural productivity values be based on the county’s typical lease arrangement. Answers to the following questions will help us determine the 2023 typical lease rates and landowner expenses.

2023 Cash Lease Information

5. For 2023, please indicate the typical per acre gross lease rate of a cash lease in this county. For irrigated land, assume the landowner does not furnish the irrigation equipment. If the typical lease arrangement for pastureland in this county is based on animal unit month or some other arrangement, please give your estimate of a comparable lease rate per acre.

	2023	
Irrigated cropland	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	/acre <i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Dry cropland	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	/acre
Improved pastureland	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	/acre
Native pastureland	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	/acre

6. For irrigated cropland, what is the typical source of water?

Surface water Ground water Not applicable

7. Is it typical for irrigated cropland to be fenced in this county?

Yes, it is typical. No, it is not typical. Not applicable

8. Is it typical for dry cropland to be fenced in this county?

Yes, it is typical. No, it is not typical. Not applicable

2023 Hunting Leases

Tax Code Section 23.51(4) prohibits hunting leases on land qualified for open-space valuation based on wildlife management use from being considered when determining productivity values. Please do not include these leases when answering the following questions on hunting lease rates and expenses.

9. If land in the following categories is typically leased for hunting in this county, please indicate the typical gross lease rate per acre:

		2023				
Irrigated cropland	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	When entering dollar amounts, please type a decimal point between dollars and cents.
Dry cropland	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	
Improved pastureland	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	
Native pastureland	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	

Hunting Expenses Only

10. For the owner whose land is under the typical hunting lease arrangement at rates selected above, please indicate the cost per acre of expenses paid by the landowner and required to maintain the hunting lease. If the expenses are typically paid by the lessee, leave blank. **Items like property taxes and depreciation or any expenses attributable to both agricultural and hunting leases should only be deducted once from total income.** Do not subtract them from both hunting and agricultural income.

		2023				
Hunting lease license	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	When entering dollar amounts, please type a decimal point between dollars and cents.
Liability insurance	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	
Other _____	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	
Other _____	\$	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	.	<input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 100%; height: 20px; border: 1px solid #ccc;" type="text"/>	/acre	

11. For expenses listed above, please explain how you arrived at the amount stated by providing your calculations and/or sources. If space is insufficient, use comment box on question 24.

Aside from asking about the typical income on agricultural operations in your county, we also ask about five typical expenses associated with agricultural operations in Texas. On a rotating basis, we ask about **brush control, fencing, irrigation well for cropland, livestock water/well and management expenses** in your county. Due to limited resources, we gather and re-view data on one expense each year, on a rotating 5-year schedule. Every five years we will return to the same expense. For example, in five years we will ask about fencing expense again.

Fence Expense

All answers should be based on expenses of the landowner with a typical cash lease.

- 12.** Does the landowner typically pay for the total expense? Yes No
- 13.** What is the typical fence construction (i.e., number of strands of barbed wire, wire mesh, wooden or steel posts)?
- Fence posts Wood Steel Both
- Barbed wire 3 strand 4 strand 5 strand Wire mesh
- 14.** What is the typical fencing cost? \$ _____ per linear foot or \$ _____ per mile
- 15.** Who typically provides labor for fence construction? Tenant Landowner Contractor
- 16.** What is the typical ranch size? _____ acres
- 17.** What is the typical pasture size? _____ acres
- 18.** Assuming the typical ranch is square, an adjacent landowner typically shares in the cost of how many sides of the fence?
- None 1 side 2 sides 3 sides 4 sides
- 19.** What is the typical useful life for standard fencing? _____ years

Our per acre expense calculation will be used to determine the miles of perimeter and cross fencing paid for by the landowner times the cost per mile for typical fencing divided by the typical years of life divided by the typical ranch size.

2023 Share Leases

Of the following crops, what expenses do landowners typically share in your county? (Please leave blank if the expense is not shared by the landowner). For irrigated land, assume the landowner does not furnish the irrigation equipment. Please address additional expenses not listed per crop on question 24 (comments section).

20. Irrigated Cropland

Crop	Corn 2023	Cotton 2023	Peanuts 2023	Rice 2023	Sorghum 2023	Soybeans 2023	Wheat 2023
Seed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inoculants			<input type="checkbox"/>			<input type="checkbox"/>	
Fertilizer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fertilizer application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insecticide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insecticide application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herbicide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herbicide application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fungicide			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Fungicide application			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Defoliation		<input type="checkbox"/>					
Harvesting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hauling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Drying	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ginning		<input type="checkbox"/>					
Cotton board assessment		<input type="checkbox"/>					
Classing		<input type="checkbox"/>					
Warehouse receiving & handling		<input type="checkbox"/>					
Boll weevil eradication		<input type="checkbox"/>					
Crop insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Irrigation fuel (electricity, natural gas, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What is the landowner's share of income and expenses?

%
 %
 %
 %
 %
 %
 %

21. Dry Cropland

Crop	Corn 2023	Cotton 2023	Oats 2023	Peanuts 2023	Sorghum 2023	Soybeans 2023	Wheat 2023
Seed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inoculants				<input type="checkbox"/>		<input type="checkbox"/>	
Fertilizer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fertilizer application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insecticide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insecticide application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herbicide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herbicide application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fungicide			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Fungicide application			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Defoliation		<input type="checkbox"/>					
Harvesting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hauling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Drying	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Boll weevil eradication		<input type="checkbox"/>					
Cotton board assessment		<input type="checkbox"/>					
Classing		<input type="checkbox"/>					
Warehouse receiving & handling		<input type="checkbox"/>					
Ginning		<input type="checkbox"/>					
Crop insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

What is the landowner's share of income and expenses?

%
 %
 %
 %
 %
 %
 %

22. What are the typical planting patterns for each crop in your county this year?

Crop Type	Irrigated					Dryland				
	Solid	2x1	2x2	4x1	N/A	Solid	2x1	2x2	4x1	N/A
Cotton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sorghum	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

23. For which of the following crop types are grazing leases typical in your county this year?

Crop Type Oats Wheat Both Neither

24. Your Comments

Please feel free to share your comments or concerns relating to productivity values in the space provided.

Please print a copy of this survey for your records prior to submitting. If you have problems submitting this survey electronically, please mail a printed version to:

ATTN: Property Tax Assistance Division
 Texas Comptroller of Public Accounts
 P.O. Box 13528
 Austin, TX 78711-3528

or a scanned copy to: PTAD.Farm.and.Ranch.Survey@cpa.texas.gov

For more information, visit:
comptroller.texas.gov/taxes/property-tax

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