## 2024

# Texas Farm and Ranch Survey

he Texas Comptroller of Public Accounts must by law develop agricultural productivity values for qualified open-space lands. We would appreciate your assistance in completing the following survey. The information you provide does not directly affect local appraised values or locally determined property taxes. We will compile and analyze your responses to establish productivity values that we will use as part of the School District Property Value Study (SDPVS), which assigns values to all property within each school district for state funding purposes. The SDPVS is an independent estimate required by law that helps ensure the equitable distribution of state funding to school districts. The state's school funding formula supplements local property tax revenue with state funding to provide each school district the full basic allotment of funding per student. Therefore, your responses to this survey are extremely important to this process.

You can complete this survey online at: **comptroller.texas. gov/taxes/property-tax/pvs/farm-ranch-survey.php**. While your name is optional, we must have your county name and capacity. Your name and phone number would be helpful should questions arise regarding your responses.

Thank you for taking the time to complete this survey. Please select the answer that best describes your response to the survey question. If you need assistance, please contact Joseph Pargas or Sarah Gutierrez at 800-252-9121 (press 1 to access the agency directory, then enter 6-8542 or 3-3759, respectively).

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

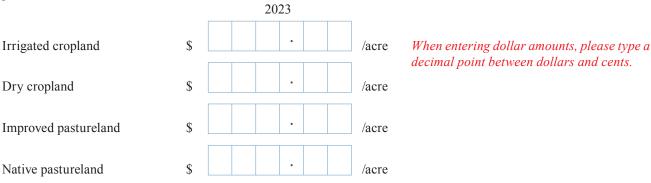
# **Lease Arrangement**

3.	If cropland farming is typical in	n your county, please inc	dicate the <b>predominar</b>	nt 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 arrang	gement that is <b>predomin</b>	ant for pastureland in	this county?
	\$ per acre	\$ per animal u	nit month	\$ per head
	Other			
me	· · · ·	estions will help us de	termine the 2023 typi	sed on the county's typical lease arrange- ical lease rates and landowner expenses.
5.	For 2023, please indicate the typ	pical per acre gross lease rrigation equipment. If the	e rate of a cash lease in he typical lease arrange	n this county. For irrigated land, assume the ement for pastureland in this county is based a comparable lease rate per acre.
		2023		
	Irrigated cropland	\$		When entering dollar amounts, please type a
	Dry cropland	\$ .	/acre	ecimal point between dollars and cents.
	Improved pastureland	\$ .	/acre	
	Native pastureland	\$ .	/acre	
6.	For irrigated cropland, what is t	the typical source of war	ter?	
	Surface water	Ground water	Not applic	able
7.	Is it typical for irrigated croplar	nd to be fenced in this co	ounty?	
	Yes, it is typical.	No, it is not typical	. Not applic	able
8.	Is it typical for dry cropland to	be fenced in this county	?	
	Yes, it is typical.	No, it is not typical	. Not applic	able

# **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:



# **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	\$	/acre	When entering dollar amounts, please type a decimal point between dollars and cents.
Liability insurance	\$	/acre	decimai poini beiween donars and cenis.
Other	\$	/acre	
Other	\$	/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.

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#### 2024 Texas Farm and Ranch Survey

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 review 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**

size.

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?
13.	What is the typical fence construction (i.e., number of strands of barbed wire, wire mesh, wooden or steel posts)?
	Fence posts
	Barbed wire
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
<b>17.</b>	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

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## **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

Сгор	Corn 2023		Cotton 2023	Peanuts 2023	Rice 2023	Sorghum 2023	Soybeans 2023	Wheat 2023
Seed								
Inoculants								
Fertilizer								
Fertilizer application								
Insecticide								
Insecticide application								
Herbicide								
Herbicide application								
Fungicide								
Fungicide application								
Defoliation								
Harvesting								
Hauling								
Drying								
Ginning								
Cotton board assessment								
Classing								
Warehouse receiving & handling								
Boll weevil eradication								
Crop insurance								
Irrigation fuel (electricity, natural gas, etc.)								
What is the landowner's share of inc	ome and exp	oens	ses?					
		%		9/0		% %	%	

## **21.** Dry Cropland

Crop	Corn 2023	Cotton 2023	Oats 2023	Peanuts 2023	Sorghum 2023	Soybeans 2023	Wheat 2023
Seed							
Inoculants							
Fertilizer							
Fertilizer application							
Insecticide							
Insecticide application							
Herbicide							
Herbicide application							
Fungicide							
Fungicide application							
Defoliation							
Harvesting							
Hauling							
Drying							
Boll weevil eradication							
Cotton board assessment							
Classing							
Warehouse receiving & handling							
Ginning							
Crop insurance							
What is the landowner's share of incon	ne and expen	ises?	1	1	1		
	%	%	9/0	9/0	9/0	%	9/0

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

			Irrigated					Dryland		
Crop Type	Solid	2x1	2x2	4x1	N/A	Solid	2x1	2x2	4x1	N/A
otton										
orghum										
For which of	the follow	ing cron ty	nes are gra	zing lease	s typical ir	vour cour	nty this yes	ar?		
Crop Type .			Oats	_	Wheat		Both	Neit	ner	
		• • • •	L Oats		_ wheat	L	Ottii	INCIU	1101	
• Your Comm										
Please feel fi	ree to share	your com	ments or co	oncerns rel	ating to pr	oductivity	values in t	he space pr	ovided.	

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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