



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 2022 typical lease rates and landowner expenses.

## 2022 Cash Lease Information

5. For 2022, 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.

		2022												
Irrigated cropland	\$	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					/acre	When entering dollar amounts, please type a decimal point between dollars and cents.
Dry cropland	\$	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					/acre	
Improved pastureland	\$	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					/acre	
Native pastureland	\$	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					.	<table border="1" style="border-collapse: collapse; width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>					/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

## 2022 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:

		2022			
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"/>	/	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"/>	/	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"/>	/	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"/>	/	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.

		2022			
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"/>	/	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"/>	/	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"/>	/	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"/>	/	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 17.

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 management expense again.

## 2022 Management Expense

12. For the owner whose land is under the typical lease arrangement selected in questions 3 and 4, please indicate the percent of **gross income** spent for management expenses. Management expenses include record keeping, property insurance, advertising and other expenses necessary to secure and maintain a typical lease for these agricultural uses.

Irrigated cropland	<input type="text"/> <input type="text"/> %	<input type="checkbox"/> Unknown	<input type="checkbox"/> Not typical
Dry cropland	<input type="text"/> <input type="text"/> %	<input type="checkbox"/> Unknown	<input type="checkbox"/> Not typical
Improved pasture	<input type="text"/> <input type="text"/> %	<input type="checkbox"/> Unknown	<input type="checkbox"/> Not typical
Native Pasture	<input type="text"/> <input type="text"/> %	<input type="checkbox"/> Unknown	<input type="checkbox"/> Not typical

## 2022 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 in question 17 (comments section).

### 13. Irrigated Cropland

Crop	Corn 2022	Cotton 2022	Peanuts 2022	Rice 2022	Sorghum 2022	Soybeans 2022	Wheat 2022
Seed	<input type="checkbox"/>						
Inoculants			<input type="checkbox"/>			<input type="checkbox"/>	
Fertilizer	<input type="checkbox"/>						
Fertilizer application	<input type="checkbox"/>						
Insecticide	<input type="checkbox"/>						
Insecticide application	<input type="checkbox"/>						
Herbicide	<input type="checkbox"/>						
Herbicide application	<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"/>						
Hauling	<input type="checkbox"/>						
Drying	<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"/>						
Irrigation fuel (electricity, natural gas, etc.)	<input type="checkbox"/>						

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

%
   %
   %
   %
   %
   %
   %

14. Dry Cropland

Crop	Corn 2022	Cotton 2022	Oats 2022	Peanuts 2022	Sorghum 2022	Soybeans 2022	Wheat 2022
Seed	<input type="checkbox"/>						
Inoculants				<input type="checkbox"/>		<input type="checkbox"/>	
Fertilizer	<input type="checkbox"/>						
Fertilizer application	<input type="checkbox"/>						
Insecticide	<input type="checkbox"/>						
Insecticide application	<input type="checkbox"/>						
Herbicide	<input type="checkbox"/>						
Herbicide application	<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"/>						
Hauling	<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"/>						

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

%
   %
   %
   %
   %
   %
   %

**15.** 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"/>									
Sorghum	<input type="checkbox"/>									

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

Crop Type. ....  Oats       Wheat       Both       Neither

**17.** 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](mailto:PTAD.Farm.and.Ranch.Survey@cpa.texas.gov)

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Publication #96-498  
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