

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 2024 typical lease rates and landowner expenses.

2024 Cash Lease Information

5. For 2024, 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.

2024

| | | | | | | | | | |
|----------------------|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|---|
| Irrigated cropland | \$ | <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"/> | /acre | |
| Improved pastureland | \$ | <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"/> | /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

2024 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:

| | | 2024 | |
|----------------------|----|--|-------|
| Irrigated cropland | \$ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | /acre |
| Dry cropland | \$ | <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> | /acre |

When entering dollar amounts, please type a decimal point between dollars and cents.

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.

| | | 2024 | |
|-----------------------|----|---|-------|
| Hunting lease license | \$ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | /acre |
| Liability insurance | \$ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | /acre |
| Other _____ | \$ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | /acre |
| Other _____ | \$ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | /acre |

When entering dollar amounts, please type a decimal point between dollars and cents.

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 27.

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 brush control expense again.

Brush Control

Productivity values must be determined based on the typical lease arrangement in the county. In responding to questions about brush control, please only consider what the landowner whose land is under a cash lease pays.

12. Is brush control on native pastureland typical in this county?

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

13. On native pastureland under a cash lease at the typical lease rate you indicated in Question 5, who is paying for the initial clearing of brush control?

- ☐ The landowner ☐ The lessee ☐ The cost is shared ☐ Not applicable

14. What percent of the initial clearing of brush control does the landowner pay?

_____ %

15. Initial clearing is removing brush from area that has not been cleared for a period of 20 years or longer. In this county, what is the typical method of initial clearing of brush on native pasturelands? **Please select the single, most typical method.**

Mechanical

- ☐ Bull dozing ☐ Cabling ☐ Chaining ☐ Hand grubbing
☐ Heavy disking ☐ Power grubbing ☐ Railing ☐ Raking and stacking
☐ Roller chopping ☐ Root plowing ☐ Shredding

Chemical

- ☐ Broadcast application ☐ Individual plant treatment ☐ Prescribed burn ☐ Grazing

16. What is the cost per acre of the method of initial clearing selected in Question 15? Please enter whole dollars.

\$ /acre

17. In a typical year, how many acres of native pastureland in this county are initially treated for brush control? Please enter whole numbers.

acres

18. On native pastureland under a cash lease at the typical lease rate you indicated in Question 5, who is paying for the typical method of maintenance treatment for brush?

- ☐ The landowner ☐ The lessee ☐ The cost is shared ☐ Not applicable

19. What percent of the maintenance treatment for brush does the landowner pay?

_____ %

20. After initial clearing, what is the typical method of maintenance treatment for brush? Please select the single, most typical method.

Mechanical

- ☐ Bull dozing ☐ Cabling ☐ Chaining ☐ Hand grubbing
☐ Heavy disking ☐ Power grubbing ☐ Railing ☐ Raking and stacking
☐ Roller chopping ☐ Root plowing ☐ Shredding

Chemical

- ☐ Broadcast application ☐ Individual plant treatment ☐ Prescribed burn ☐ Grazing

21. What is the cost per acre of the method of maintenance treatment selected in Question 20? Please enter whole dollars.

\$ /acre

22. Following initial treatment, how many acres of native pastureland in this county undergo brush control maintenance in a typical year? Please enter whole numbers.

acres

2024 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 27 (comments section).

23. Irrigated Cropland

| Crop | Corn 2024 | Cotton 2024 | Peanuts 2024 | Rice 2024 | Sorghum 2024 | Soybeans 2024 | Wheat 2024 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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?

% % % % % % %

24. Dry Cropland

| Crop | Corn 2024 | Cotton 2024 | Oats 2024 | Peanuts 2024 | Sorghum 2024 | Soybeans 2024 | Wheat 2024 |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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?

%
 %
 %
 %
 %
 %
 %

25. 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 |
| 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"/> |

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

Crop Type ☐ Oats ☐ Wheat ☐ Both ☐ Neither

27. 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

PROPOSED VERSION

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