

**FISHER
COUNTY
APPRAISAL
DISTRICT
2018
AGRICULTURAL
VALUES**

To: FISHER County Appraisal District
Chief Appraiser

From: Eagle Property Tax Appraisal & Consulting, Inc.
Gary L. Zeitler - RPA, RTA, CCA

Re: 2018 Ag Calculations

Date: April 6, 2018

This spreadsheet includes details about local agricultural economic conditions and the methodology prescribed in the Texas Property Tax Code or the Texas Comptroller's Property Tax Assistance Division's Ag Appraisal Manual. Ag value calculations are based on a five year average excluding the immediate past year, therefore the 2018 calculation is based on years 2012 through 2016. All calculations are based on a "CASH LEASE BASIS" or a "SHARE LEASE BASIS". The information in both of these standards is based on normal and typical operating procedures and what the expense, income and net is to the land. The "CASH LEASE BASIS" uses the indicated dollar per acre amount for a specific use then totals all income then subtracts all expenses to arrive at the net income divided by the State set cap rate to calculate the ag value. The "SHARE LEASE BASIS" is calculated using actual production, income, and expense data from local producers based on a land owner leasing his land for crop production for a percentage return from the crop. The information necessary to calculate these values can come the CAD Ag Advisory Committee, the local County Agent, the local FSA office, the local USDA office, the USDA National Agricultural Statistics Services, area service contractors and CAD Operator Surveys. The central element of Ag Values is that they represent what the land would sell for if sold "ONLY" for its capacity to produce an income.

Sincerely,
Gary L. Zeitler - RPA, RTA, CCA
Eagle Property Tax Appraisal & Consulting, Inc.

FISHER COUNTY APPRAISAL DISTRICT

LAND MARKET & PRODUCTIVITY VALUATIONS

2018 APPRAISAL YEAR

LAND CLASS	LAND NAME	ACRES	2018 AG VALUE
NATIVE PASTURE	RRN1	701.393	\$72
NATIVE PASTURE	RRN2	682.764	\$47
NATIVE PASTURE	RRN3	1907.192	\$30
IMPROVED PASTURE		1450.000	\$60
DRYLAND CROP	RTD1	47408.829	\$277
DRYLAND CROP	RTD2	1811.060	\$220
DRYLAND CROP	RTD3	51930.176	\$180
DRYLAND CROP	RTD4	431054.058	\$117
IRRIGATED CROP		526.807	\$178
Z WASTE		242.071	\$7

FISHER COUNTY APPRAISAL DISTRICT AGRICULTURAL VALUATION ANALYSIS 2018 NET TO LAND SUMMARY

LAND	2012	2013	2014	2015	2016	AVG NET
NATIVE PASTURE	\$2.21	\$2.58	\$2.50	\$2.51	\$5.21	\$3.00
IMPROVED PASTURE	\$6.02	\$5.88	\$5.85	\$5.81	\$6.64	\$6.04
DRY CROP LAND	\$19.49	\$27.51	\$6.75	\$26.45	\$29.83	\$22.01
IRRIGATED CROP LAND	-\$8.79	\$40.33	\$1.93	\$1.93	\$53.55	\$17.79

LAND	AVG NTL	AG VALUE	AG SCHED
NATIVE	\$3.00	\$30.02	\$30
IMPROVED	\$6.04	\$60.41	\$60
DRY CROP	\$22.01	\$220.07	\$220
IRRIGATED	\$17.79	\$177.89	\$178

The Texas Property Tax Code sets out in Chapter 23.53 the cap rate, to be used in calculating the annual productivity values, which was set in a timely manner for the 2018 year at ten percent (10.0%).

2018 FISHER COUNTY APPRAISAL DISTRICT NATIVE PASTURE - Cash Lease Analysis

NATIVE PASTURE INCOME

YEAR	2012	2013	2014	2015	2016	AVERAGE
LEASE RATE	\$5.50	\$6.00	\$6.00	\$6.00	\$5.00	\$5.70
HUNTING INCOME	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	\$0.80
OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL INCOME	\$5.50	\$6.00	\$6.00	\$6.00	\$9.00	\$6.50

NATIVE PASTURE EXPENSES

YEAR	2012	2013	2014	2015	2016	AVERAGE
BRUSH	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45
FENCING	\$1.73	\$1.83	\$1.94	\$1.94	\$1.98	\$1.88
MANAGEMENT	\$0.39	\$0.42	\$0.42	\$0.42	\$0.63	\$0.46
TAXES	\$0.55	\$0.54	\$0.51	\$0.50	\$0.55	\$0.53
WATER	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18
LIABILITY INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LEASE LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENSE	\$3.29	\$3.42	\$3.50	\$3.49	\$3.79	\$3.50

NATIVE PASTURE NET INCOME

YEAR	2012	2013	2014	2015	2016	AVERAGE
TOTAL INCOME	\$5.50	\$6.00	\$6.00	\$6.00	\$9.00	\$6.50
TOTAL EXPENSES	\$3.29	\$3.42	\$3.50	\$3.49	\$3.79	\$3.50
NET INCOME	\$2.21	\$2.58	\$2.50	\$2.51	\$5.21	\$3.00

2018 FISHER COUNTY APPRAISAL DISTRICT IMPROVED PASTURE - Cash Lease Analysis

IMPROVED PASTURE INCOME

YEAR	2012	2013	2014	2015	2016	AVERAGE
LEASE RATE	\$10.00	\$10.00	\$10.00	\$10.00	\$7.00	\$9.40
HUNTING	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	\$0.80
OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL INCOME	\$10.00	\$10.00	\$10.00	\$10.00	\$11.00	\$10.20

IMPROVED PASTURE EXPENSES

YEAR	2012	2013	2014	2015	2016	AVERAGE
FENCING	\$1.73	\$1.83	\$1.94	\$1.94	\$1.98	\$1.88
MANAGEMENT	\$0.70	\$0.70	\$0.70	\$0.70	\$0.77	\$0.71
BRUSH CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TAXES	\$1.37	\$1.40	\$1.33	\$1.37	\$1.44	\$1.38
WATER	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18
TOTAL EXPENSE	\$3.98	\$4.12	\$4.15	\$4.19	\$4.36	\$4.16

IMPROVED PASTURE NET INCOME

YEAR	2012	2013	2014	2015	2016	AVERAGE
TOTAL INCOME	\$10.00	\$10.00	\$10.00	\$10.00	\$11.00	\$10.20
TOTAL EXPENSES	\$3.98	\$4.12	\$4.15	\$4.19	\$4.36	\$4.16
NET INCOME	\$6.02	\$5.88	\$5.85	\$5.81	\$6.64	\$6.04

FISHER COUNTY APPRAISAL DISTRICT

2018 DRY CROP LAND SHARE LEASE

2012

ACRES AND YIELDS

CROP	Unit	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld
Corn	BU	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Cotton	LBS	109,607	72,703	310.0	100.0%	205.6	110,600	101,800	334.0	100.0%	307.4
Peanuts	LBS	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Rice	LBS	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Sorghum	BU	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Soybean	BU	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Wheat	BU	0	0	0.0	100.0%	#DIV/0!	59,100	8,000	17.0	100.0%	2.3
Totals		109,607	72,703				169,700	109,800			

2013

ACRES AND YIELDS

2012 CROP MIX

CROP	Unit	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB
Corn	BU	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Cotton	LBS	109,607	\$0.70	100.00%	\$19.49	\$19.49	110,600	\$0.75	65.17%	\$41.71	\$27.18
Peanuts	LBS	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Rice	LBS	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Sorghum	BU	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Soybean	BU	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Wheat	BU	0	\$0.00	0.00%	\$0.00	\$0.00	59,100	\$7.11	34.83%	\$0.95	\$0.33
						\$19.49					\$27.51

2013 CROP MIX

Total Expenses

Net to Land

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Cotton Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				
Irrigation	Acre					Acre				
Other	Acre					Acre				
Total Variable Exp										
Fixed Expenses										
Management	Acre					Acre				
Well Exp	Acre					Acre				
Taxes	Acre					Acre				

Other	Acre					Acre				
Total Fixed Exp										
Total Expenses										
Net to Land										

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Peanuts Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				
Irrigation	Acre					Acre				
Other	Acre					Acre				
Total Variable Exp										
Fixed Expenses										
Management	Acre					Acre				

Fixed Expenses

Management	Acre					Acre				
Well Exp	Acre					Acre				
Taxes	Acre					Acre				
Other	Acre					Acre				
Total Fixed Exp										
Total Expenses										
Net to Land										

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Sorghum Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				
Irrigation	Acre					Acre				
Other	Acre					Acre				

Total Variable Exp

Fixed Expenses

Management	Acre					Acre
Well Exp	Acre					Acre
Taxes	Acre					Acre
Other	Acre					Acre

Total Fixed Exp

Total Expenses

Net to Land

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Soybean Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				

Irrigation	Acre	Acre
Other	Acre	Acre
Total Variable Exp		

Fixed Expenses

Management	Acre	Acre
Well Exp	Acre	Acre
Taxes	Acre	Acre
Other	Acre	Acre
Total Fixed Exp		
Total Expenses		
Net to Land		

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Wheat Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				

Dry	Bu	Bu
Crop Insurance	Acre	Acre
Irrigation	Acre	Acre
Other	Acre	Acre
Total Variable Exp		
Fixed Expenses		
Management	Acre	Acre
Well Exp	Acre	Acre
Taxes	Acre	Acre
Other	Acre	Acre
Total Fixed Exp		
Total Expenses		
Net to Land		

2014 ACRES AND YIELDS					2015 ACRES AND YIELDS					2016 ACRES AND YIELDS				
Planted	Harvest	Harv/Yld	Skip %	Plt/Yld	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
106,236	49,125	359.0	100.0%	166.0	100,032	98,537	344.8	100.0%	339.6	92,000	86,900	318.0	100.0%	300.4
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
106,236	49,125				100,032	98,537				92,000	86,900			

2014 CROP MIX					2015 CROP MIX					2016 CROP MIX				
PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB
0	\$4.00	0.00%	\$0.00	\$0.00	0	4	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
106,236	\$0.58	100.00%	\$6.75	\$6.75	100,032	\$0.57	100.00%	\$26.45	\$26.45	92,000	\$0.60	100.00%	\$29.83	\$29.83
0	\$0.00	0.00%	\$0.00	\$0.00	0	0	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	0	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	0	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	0	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	0	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
				\$6.75					\$26.45					\$29.83

Acre Acre Acre

2013 UNIT \$/UT # of UT Share% TOTAL 2014 UNIT \$/UT # of UT Share% TOTAL 2015 UNIT \$/UT # of UT Share% TOTAL

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	2013					2014					2015				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Bu						Bu					Bu				
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Bu						Bu					Bu				
Bu						Bu					Bu				
Bu						Bu					Bu				
Acre						Acre					Acre				
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Acre						Acre					Acre				

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2013	\$/UT	# of UT	Share%	TOTAL
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2014	\$/UT	# of UT	Share%	TOTAL
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2015	\$/UT	# of UT	Share%	TOTAL
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Bu	Bu
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2013
UNIT \$/UT # of UT Share% TOTAL

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UNIT \$/UT # of UT Share% TOTAL

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UNIT \$/UT # of UT Share% TOTAL

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Income	58.51
Variable	-21
Tax	-3.36
Mgmt	-4.26
Net	29.89

FISHER COUNTY APPRAISAL DISTRICT

2018 IRRIGATED CROP LAND SHARE LEASE

2012 ACRES AND YIELDS							2013 ACRES AND YIELDS				
CROP	Unit	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld
Corn	BU	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Cotton	LBS	3,793	2,597	882.0	100.0%	603.9	3,700	3,500	995.0	100.0%	941.2
Peanuts	LBS	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Rice	LBS	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Sorghum	BU	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Soybean	BU	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
Wheat	BU	0	0	0.0	100.0%	#DIV/0!	2,500	800	30.0	100.0%	9.6
Totals		3,793	2,597				6,200	4,300			

2012 CROP MIX							2013 CROP MIX				
CROP	Unit	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB
Corn	BU	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Cotton	LBS	3,793	\$0.70	100.00%	(\$8.79)	(\$8.79)	3,700	\$0.75	59.68%	\$74.47	\$44.44
Peanuts	LBS	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Rice	LBS	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Sorghum	BU	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Soybean	BU	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00
Wheat	BU	0	\$0.00	0.00%	\$0.00	\$0.00	2,500	\$7.11	40.32%	(\$10.21)	(\$4.12)
						(\$8.79)					\$40.33

Total Expenses
 Net to Land
 SAMPLE COUNTY APPRAISAL DISTRICT
 IRRIGATED CROPLAND SHARE LEASE

Cotton Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				
Irrigation	Acre					Acre				
Other	Acre					Acre				
Total Variable Exp										
Fixed Expenses										
Management	Acre					Acre				
Well Exp	Acre					Acre				
Taxes	Acre					Acre				

Other Acre Acre

Total Fixed Exp

Total Expenses

Net to Land

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Peanuts Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				
Irrigation	Acre					Acre				
Other	Acre					Acre				
Total Variable Exp										
Fixed Expenses										
Management	Acre					Acre				

Fixed Expenses

Management	Acre					Acre				
Well Exp	Acre					Acre				
Taxes	Acre					Acre				
Other	Acre					Acre				

Total Fixed Exp

Total Expenses

Net to Land

SAMPLE COUNTY APPRAISAL DISTRICT

IRRIGATED CROPLAND SHARE LEASE

Sorghum Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				
Irrigation	Acre					Acre				
Other	Acre					Acre				

Total Variable Exp

Fixed Expenses

Management	Acre					Acre
Well Exp	Acre					Acre
Taxes	Acre					Acre
Other	Acre					Acre

Total Fixed Exp

Total Expenses

Net to Land

**SAMPLE COUNTY APPRAISAL DISTRICT
IRRIGATED CROPLAND SHARE LEASE**

Soybean Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				
Dry	Bu					Bu				
Crop Insurance	Acre					Acre				

Irrigation	Acre	Acre
Other	Acre	Acre
Total Variable Exp		

Fixed Expenses

Management	Acre	Acre
Well Exp	Acre	Acre
Taxes	Acre	Acre
Other	Acre	Acre
Total Fixed Exp		

Total Expenses

Net to Land

SAMPLE COUNTY APPRAISAL DISTRICT
IRRIGATED CROPLAND SHARE LEASE

Wheat Budget

	2011					2012				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Income										
Corn	Bu					Bu				
Govt Payments	Acre					Acre				
Other	Acre					Acre				
Total Income										
Variable Exp										
Seed	Acre					Acre				
Fertilizer	Acre					Acre				
Fertilizer Appl	Acre					Acre				
Insecticide	Acre					Acre				
Insecticide Appl	Acre					Acre				
Herbicide	Acre					Acre				
Herbicide Appl	Acre					Acre				
Harvest	Bu					Bu				
Haul	Bu					Bu				

Dry	Bu	Bu
Crop Insurance	Acre	Acre
Irrigation	Acre	Acre
Other	Acre	Acre
Total Variable Exp		
Fixed Expenses		
Management	Acre	Acre
Well Exp	Acre	Acre
Taxes	Acre	Acre
Other	Acre	Acre
Total Fixed Exp		
Total Expenses		
Net to Land		

2014 ACRES AND YIELDS					2015 ACRES AND YIELDS					2016 ACRES AND YIELDS				
Planted	Harvest	Harv/Yld	Skip %	Plt/Yld	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld	Planted	Harvest	Harv/Yld	Skip %	Plt/Yld
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
3,364	1,575	964.4	100.0%	451.5	3,168	3,163	995.0	100.0%	993.4	9,090	9,037	846.5	100.0%	841.6
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!	0	0	0.0	100.0%	#DIV/0!
3,364	1,575				3,168	3,163				9,090	9,037			

2014 CROP MIX					2015 CROP MIX					2016 CROP MIX				
PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB	PLTD ACRES	PRICE	% ACRES	NTL	CONTRIB
0	\$0.58	0.00%	\$0.00	\$0.00	0	\$0.58	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	0.00	0.00
3,364	\$0.58	100.00%	\$1.93	\$1.93	3,168	\$0.58	100.00%	\$1.93	\$1.93	9,090	\$0.60	100.00%	53.55	53.55
0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	0.00	0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	0.00	0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	0.00	0.00
0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	0.00	0.00
0	\$7.11	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	\$0.00	\$0.00	0	\$0.00	0.00%	0.00	0.00
				\$1.93					\$1.93					53.55

Acre

Acre

Acre

2013	UNIT	\$/UT	# of UT	Share%	TOTAL	2014	UNIT	\$/UT	# of UT	Share%	TOTAL	2015	UNIT	\$/UT	# of UT	Share%	TOTAL
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	2013					2014					2015				
	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL	UNIT	\$/UT	# of UT	Share%	TOTAL
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Bu						Bu					Bu				
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				
Bu						Bu					Bu				
Bu						Bu					Bu				
Bu						Bu					Bu				
Acre						Acre					Acre				
Acre						Acre					Acre				
Acre						Acre					Acre				

Acre	Acre
Acre	Acre
Acre	Acre
Acre	Acre

Acre	Acre
Acre	Acre
Acre	Acre

2013	2014
UNIT	UNIT
Bu	Bu
Acre	Acre
Acre	Acre

2015
UNIT
Bu
Acre
Acre

2013	2014	2015
\$/UT	\$/UT	\$/UT
# of UT	# of UT	# of UT
Share%	Share%	Share%
TOTAL	TOTAL	TOTAL
Acre	Acre	Acre
Acre	Acre	Acre
Acre	Acre	Acre
Acre	Acre	Acre
Acre	Acre	Acre
Acre	Acre	Acre
Acre	Acre	Acre
Acre	Acre	Acre
Bu	Bu	Bu
Bu	Bu	Bu
Bu	Bu	Bu
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Bu	Bu	Bu
Acre	Acre	Acre
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Income	146.12
Fixed	-72.62
Mgmt	-10.2
Tax	-6.25

Water
Net

-3.5
53.55

FISHER COUNTY APPRAISAL DISTRICT

2018 TAX CALCULATION PAGE

AG VALUE HISTORY

CLASS	2012	2013	2014	2015	2016
NAT PAST	\$24.00	\$23.00	\$23.00	\$22.00	\$24.00
IMP PAST	\$60.00	\$60.00	\$60.00	\$60.00	\$63.00
DRY CROP	\$130.00	\$135.00	\$144.00	\$168.00	\$142.00
IRR CROP	\$180.00	\$185.00	\$190.00	\$349.00	\$274.00

TAX RATE HISTORY	2012	2013	2014	2015	2016
ROBY CISD	\$1.215000	\$1.255000	\$1.250000	\$1.170000	\$1.170000
ROTAN ISD	\$1.217000	\$1.217000	\$1.217000	\$1.213000	\$1.170000
ISD AVG	\$1.216000	\$1.236000	\$1.233500	\$1.191500	\$1.170000
FISHER COUNTY	\$0.774000	\$0.796800	\$0.724000	\$0.815505	\$0.815505
FISHER COUNTY HOSP	\$0.282361	\$0.290501	\$0.244989	\$0.255556	\$0.280198
CLEARFORK GCD	\$0.012800	\$0.013300	\$0.011858	\$0.013252	\$0.015000
TOTAL TAX RT	\$2.285161	\$2.336601	\$2.214347	\$2.275813	\$2.280703

TAXES PAID PER ACRE PER YEAR

TAXES PER ACRE	2012	2013	2014	2015	2016
NAT PAST	\$0.55	\$0.54	\$0.51	\$0.50	\$0.55
IMP PAST	\$1.37	\$1.40	\$1.33	\$1.37	\$1.44
DRY CROP	\$2.97	\$3.15	\$3.19	\$3.82	\$3.24
IRR CROP	\$4.11	\$4.32	\$4.21	\$7.94	\$6.25