



2026

AGRICULTURAL  
PRODUCTIVITY  
VALUATION  
GUIDE

**BASTROP CENTRAL APPRAISAL DISTRICT  
1-D-1 Open Space Productivity Values for 2026**

CAD	011	Bastrop
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CATEGORY	FINAL VALUE/ACRE
Irrigated Cropland - IRC	\$619.10
Row Crop - RWCRP	\$237.20

**CAP RATE**                      **0.1000**

IRRIGATED CROPLAND - IRC		
	Cash or Share	Net To
	Lease	Land
2020	C	\$43.28
2021	C	\$66.08
2022	C	\$64.66
2023	C	\$67.59
2024	C	\$67.94
	<b>5 Year Average NTL</b>	<b>\$61.91</b>
<b>IRRIGATED CROPLAND VALUE</b>		<b>\$619.10</b>

ROW CROP - RWCRP		
	Cash or Share	Net To
	Lease	Land
2020	C	\$20.37
2021	C	\$18.97
2022	C	\$25.79
2023	C	\$30.07
2024	C	\$23.40
	<b>5 Year Average NTL</b>	<b>\$23.72</b>
<b>DRY CROPLAND VALUE</b>		<b>\$237.20</b>

***BASTROP CENTRAL APPRAISAL DISTRICT  
1-D-1 Open Space Productivity Values for 2026***

<b>CAD</b>	<b>011</b>	<b>Bastrop</b>
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CATEGORY	FINAL VALUE/ACRE
Improved Pasture - IMPP	<b>\$163.70</b>
Native Pasture - NATP	<b>\$72.70</b>

**CAP RATE            0.1000**

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<b>IMPROVED PASTURELAND - IMPP</b>		
	Cash or Share	Net To
	Lease	Land
2020	C	\$17.38
2021	C	\$16.30
2022	C	\$14.43
2023	C	\$16.14
2024	C	\$17.59
	<b>5 Year Average NTL</b>	<b>\$16.37</b>
<b>IMPROVED PASTURE VALUE</b>		
<b>\$163.70</b>		

<b>NATIVE PASTURELAND - NATP</b>		
	Cash or Share	Net To
	Lease	Land
2020	C	\$6.08
2021	C	\$5.87
2022	C	\$7.24
2023	C	\$9.17
2024	C	\$7.99
	<b>5 Year Average NTL</b>	<b>\$7.27</b>
<b>NATIVE PASTURE VALUE</b>		
<b>\$72.70</b>		

# ***BASTROP CENTRAL APPRAISAL DISTRICT***

## ***1-D-1 Open Space Productivity Values for 2026***

<b>CAD</b>	<b>011</b>	<b>Bastrop</b>
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CATEGORY	FINAL VALUE/ACRE
Turf Farms - TUR	<b>\$1,149.70</b>
Bee Hives - BEES	<b>\$330.90</b>
Timber Pine - TP3	<b>\$153.15</b>
Timber Mixed - TM3	<b>\$61.78</b>

**CAP RATE      0.1000**

TURF FARMS - TUR		
	Cash or Share	Net To
	Lease	Land
2020	C	\$113.17
2021	C	\$113.80
2022	C	\$115.03
2023	C	\$116.19
2024	C	\$116.65
<b>5 Year Average NTL</b>		<b>\$114.97</b>
<b>TURF FARMS</b>		
<b>\$1,149.70</b>		

**CAP RATE      0.0777**

TIMBER PINE - TP3		
	Net To	
	Land	
2020	\$11.90	
2021	\$11.90	
2022	\$11.90	
2023	\$11.90	
2024	\$11.90	
<b>5 Yr Avg NTL</b>		<b>\$11.90</b>
<b>TIMBER PINE</b>		
<b>\$153.15</b>		

BEE HIVES - BEES		
	Cash or Share	Net To
	Lease	Land
2020	C	\$28.98
2021	C	\$31.98
2022	C	\$32.78
2023	C	\$34.06
2024	C	\$37.63
<b>5 Year Average NTL</b>		<b>\$33.09</b>
<b>BEE HIVES</b>		
<b>\$330.90</b>		

TIMBER MIXED - TM3		
	Net To	
	Land	
2020	\$4.80	
2021	\$4.80	
2022	\$4.80	
2023	\$4.80	
2024	\$4.80	
<b>5 Yr Avg NTL</b>		<b>\$4.80</b>
<b>TIMBER MIXED</b>		
<b>\$61.78</b>		

# ***BASTROP CENTRAL APPRAISAL DISTRICT***

## ***1-D-1 Open Space Productivity Values for 2026***

<b>CAD</b>	<b>011</b>	<b>Bastrop</b>
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CATEGORY	FINAL VALUE/ACRE
Orchard 1 - ORC1	<b>\$675.80</b>
Orchard 2 - ORC2	<b>\$292.60</b>
Orchard 3 - ORC3	<b>\$206.90</b>

**CAP RATE      0.1000**

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<b>ORCHARD 1 - ORC1</b>		
	Cash or Share Lease	Net To Land
	2020	C
2021	C	\$67.00
2022	C	\$67.15
2023	C	\$67.85
2024	C	\$68.43
<b>5 Year Average NTL</b>		<b>\$67.58</b>
<b>ORCHID 1</b>		
<b>\$675.80</b>		

<b>ORCHARD 3 - ORC3</b>		
	Cash or Share Lease	Net To Land
	2020	C
2021	C	\$20.67
2022	C	\$20.92
2023	C	\$21.14
2024	C	\$21.24
<b>5 Year Average NTL</b>		<b>\$20.69</b>
<b>ORCHID 3</b>		
<b>\$206.90</b>		

<b>ORCHARD 2 - ORC2</b>		
	Cash or Share Lease	Net To Land
	2020	C
2021	C	\$28.96
2022	C	\$29.30
2023	C	\$29.59
2024	C	\$29.67
<b>5 Year Average NTL</b>		<b>\$29.26</b>
<b>ORCHID 2</b>		
<b>\$292.60</b>		

**BASTROP CENTRAL APPRAISAL DISTRICT**  
**1-D-1 Open Space Productivity Values for 2026**

Irrigated Cropland - IRC						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION								
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	PVS
Lease	65.00	90.17	88.40	91.52	92.17	92.35	88.00	94.00	83.10	79.50	113.00	92.17	NA	NA
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Income</b>	<b>65.00</b>	<b>90.17</b>	<b>88.40</b>	<b>91.52</b>	<b>92.17</b>	<b>92.35</b>	<b>\$88.00</b>	<b>\$94.00</b>	<b>\$83.10</b>	<b>\$79.50</b>	<b>\$113.00</b>	<b>\$92.17</b>		<b>\$0.00</b>
<b>Expenses</b>														
Tax	7.92	7.78	7.60	7.48	7.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Well/Water	7.30	7.30	7.30	7.30	7.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Management	6.50	9.01	8.84	9.15	9.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Expenses</b>	<b>\$21.72</b>	<b>\$24.09</b>	<b>\$23.74</b>	<b>\$23.93</b>	<b>\$24.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Net to Land</b>	<b>\$43.28</b>	<b>\$66.08</b>	<b>\$64.66</b>	<b>\$67.59</b>	<b>\$67.94</b>	<b>92.35</b>	<b>\$88.00</b>	<b>\$94.00</b>	<b>\$83.10</b>	<b>\$79.50</b>	<b>\$113.00</b>	<b>\$92.17</b>		<b>\$49.26</b>
<b>5 Year Average</b>					<b>\$61.91</b>									

  

Row Crop - RWCRP						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION								
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	PVS
Lease	26.00	24.46	31.00	36.24	28.75	26.33	25.50	26.00	23.34	22.54	31.00	28.75	NA	NA
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Income</b>	<b>26.00</b>	<b>24.46</b>	<b>31.00</b>	<b>36.24</b>	<b>28.75</b>	<b>26.33</b>	<b>\$25.50</b>	<b>\$26.00</b>	<b>\$23.34</b>	<b>\$22.54</b>	<b>\$31.00</b>	<b>\$28.75</b>		<b>\$0.00</b>
<b>Expenses</b>														
Tax	3.15	3.05	2.77	2.55	2.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Management	2.48	2.44	2.44	3.62	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Expenses</b>	<b>\$5.63</b>	<b>\$5.49</b>	<b>\$5.21</b>	<b>\$6.17</b>	<b>\$5.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Net to Land</b>	<b>\$20.37</b>	<b>\$18.97</b>	<b>\$25.79</b>	<b>\$30.07</b>	<b>\$23.40</b>	<b>26.33</b>	<b>\$25.50</b>	<b>\$26.00</b>	<b>\$23.34</b>	<b>\$22.54</b>	<b>\$31.00</b>	<b>\$28.75</b>		<b>\$33.53</b>
<b>5 Year Average</b>					<b>\$23.72</b>									

**BASTROP CENTRAL APPRAISAL DISTRICT**  
**1-D-1 Open Space Productivity Values for 2026**

Improved Pastureland - IPA						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION									
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	PVS	
Lease	24.99	24.46	22.54	24.48	26.33	24.70	25.50	26.00	23.34	22.54	24.50	26.33	NA	NA	
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Income</b>	<b>\$24.99</b>	<b>\$24.46</b>	<b>\$22.54</b>	<b>\$24.48</b>	<b>\$26.33</b>	<b>\$24.70</b>	<b>\$25.50</b>	<b>\$26.00</b>	<b>\$23.34</b>	<b>\$22.54</b>	<b>\$24.50</b>	<b>\$26.33</b>		\$0.00	
<b>Expenses</b>															
Tax	1.65	1.91	2.05	2.07	1.99	1.93	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Fence	2.89	3.24	3.24	3.25	3.55	3.23	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Well/Water	0.57	0.57	0.57	0.57	0.57	0.57	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Management	2.50	2.44	2.25	2.45	2.63	2.45	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Expenses</b>	<b>\$7.61</b>	<b>\$8.16</b>	<b>\$8.11</b>	<b>\$8.34</b>	<b>\$8.74</b>	<b>\$8.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		\$0.00	
<b>Net to Land</b>	<b>\$17.38</b>	<b>\$16.30</b>	<b>\$14.43</b>	<b>\$16.14</b>	<b>\$17.59</b>	<b>\$16.51</b>	<b>\$25.50</b>	<b>\$26.00</b>	<b>\$23.34</b>	<b>\$22.54</b>	<b>\$24.50</b>	<b>\$24.50</b>		\$15.44	
<b>5 Year Average</b>					<b>\$16.37</b>										

Native Pastureland - NPA						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION									
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	PVS	
Lease	12.00	12.14	13.53	15.50	14.38	12.59	11.00	10.50	12.14	12.04	15.50	14.38	NA	NA	
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Income</b>	<b>\$12.00</b>	<b>\$12.14</b>	<b>\$13.53</b>	<b>\$15.50</b>	<b>\$14.38</b>	<b>\$12.59</b>	<b>\$11.00</b>	<b>\$10.50</b>	<b>\$12.14</b>	<b>\$12.04</b>	<b>\$15.50</b>	<b>\$14.38</b>		\$0.00	
<b>Expenses</b>															
Tax	1.26	1.25	1.20	1.03	0.90	1.13	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Fence	2.89	3.24	3.24	3.25	3.55	3.23	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Well/Water	0.57	0.57	0.50	0.50	0.50	0.53	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Management	1.20	1.21	1.35	1.55	1.44	1.35	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Brush Control Progran	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Expenses</b>	<b>\$5.92</b>	<b>\$6.27</b>	<b>\$6.29</b>	<b>\$6.33</b>	<b>\$6.39</b>	<b>\$6.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		\$0.00	
<b>Net to Land</b>	<b>\$6.08</b>	<b>\$5.87</b>	<b>\$7.24</b>	<b>\$9.17</b>	<b>\$7.99</b>	<b>\$6.35</b>	<b>\$11.00</b>	<b>\$10.50</b>	<b>\$12.14</b>	<b>\$12.04</b>	<b>\$15.50</b>	<b>\$15.50</b>		\$6.87	
<b>5 Year Average</b>					<b>\$7.27</b>										

**BASTROP CENTRAL APPRAISAL DISTRICT**  
**1-D-1 Open Space Productivity Values for 2026**

Turf Farm - TUR						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION									
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	N/A	
Lease	145.00	145.00	145.00	145.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Income</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>Expenses</b>															
Tax	18.73	18.10	16.87	15.71	15.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Well/Water	7.30	7.30	7.30	7.30	7.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Management	5.80	5.80	5.80	5.80	5.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Expenses</b>	<b>\$31.83</b>	<b>\$31.20</b>	<b>\$29.97</b>	<b>\$28.81</b>	<b>\$28.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>Net to Land</b>	<b>\$113.17</b>	<b>\$113.80</b>	<b>\$115.03</b>	<b>\$116.19</b>	<b>\$116.65</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>5 Year Average</b>					<b>\$114.97</b>										
<b>BEE HIVES - CASH LEASE CALCULATIONS</b>						<b>BEE HIVES - LEASE/OWNER OPERATOR - INCOME &amp; EXPENSE CALCULATIONS</b>									
<b>FIVE YEAR AVERAGE OF OTHER LAND CATEGORIES</b>						<b>LEASE - VALUE PER ACRE BASED ON LEASING BEES FOR 1-D-1 SPECIAL VALUE</b>									
LAND TYPE	* 2020	* 2021	* 2022	* 2023	2024	ACRES	HIVES	\$/HIVE	HIVE \$	HONEY \$	EXPENSE	NOI	VALUE	\$/ACRE	
IRC	43.28	66.08	64.66	64.47		5.00	6.00	435.00	2,610	720	450	2,880	28,800	5,760	
RWCRP	20.37	18.97	25.79	30.07		7.50	7.00	435.00	3,045	840	525	3,360	33,600	4,480	
IMPP	17.38	16.30	14.43	16.14		10.00	\$8.00	435.00	3,480	960	600	3,840	38,400	3,840	
NATP	6.08	5.87	7.24	9.17		12.50	9.00	435.00	3,915	1,080	675	4,320	43,200	3,456	
ORC1	67.47	67.00	67.15	67.85		15.00	10.00	435.00	4,350	1,200	750	4,800	48,000	3,200	
ORC2	28.78	28.96	29.30	29.59		17.50	11.00	435.00	4,785	1,320	825	5,280	52,800	3,017	
ORC3	19.47	20.67	20.92	21.14		20.00	12.00	435.00	5,220	1,440	900	5,760	57,600	2,880	
<b>Net to Land</b>	<b>\$28.98</b>	<b>\$31.98</b>	<b>\$32.78</b>	<b>\$34.06</b>	<b>\$37.63</b>										
<b>5 Year Average</b>					<b>\$33.09</b>										
<b>* 5 YEAR AVG OF IRRIGATED, ROW CROP, IMPROVED &amp; NATIVE PASTURE &amp; ORCHARD</b>						<b>OWNER/OPERTOR - VALUE PER ACRE BASED ON OWNER/OPERATOR BUDGET METHOD-AVERAGE</b>									
<b>5 YEAR AVG INC/AC</b>	<b>\$111.01</b>					<b>HIVES</b>	6.00	7.00	8.00	9.00	10.00	11.00	12.00		
<b>5 YEAR AVG EXP/AC</b>	<b>\$108.00</b>					<b>ACRES</b>	5.00	7.50	10.00	12.50	15.00	17.50	20.00		
						<b>AVG INC</b>	555.05	832.58	1,110.10	1,387.63	1,665.15	1,942.68	2,220.20		
						<b>AVG EXP</b>	540.00	810.00	1,080.00	1,350.00	1,620.00	1,890.00	2,160.00		
						<b>NOI</b>	15.05	22.58	30.10	37.63	45.15	52.68	60.20		
<b>PROPERTY VALUE STUDY - PTAD 2024 @ \$35.22</b>						<b>2024 AVG NOI 37.63</b>									

**BASTROP CENTRAL APPRAISAL DISTRICT**  
**1-D-1 Open Space Productivity Values for 2026**

Orchard 1 - ORC1						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION								
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	PVS
Lease	88.41	88.41	88.41	88.41	88.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Income</b>	<b>88.41</b>	<b>88.41</b>	<b>88.41</b>	<b>88.41</b>	<b>88.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Expenses</b>														
Tax	10.10	10.57	10.42	9.72	9.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Well/Water	7.30	7.30	7.30	7.30	7.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Management	3.54	3.54	3.54	3.54	3.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Expenses</b>	<b>\$20.94</b>	<b>\$21.41</b>	<b>\$21.26</b>	<b>\$20.56</b>	<b>\$19.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Net to Land</b>	<b>\$67.47</b>	<b>\$67.00</b>	<b>\$67.15</b>	<b>\$67.85</b>	<b>\$68.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$56.77</b>
<b>5 Year Average</b>					<b>\$67.58</b>									

  

Orchard 2 - ORC2						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION								
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	N/A
Lease	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Income</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Expenses</b>														
Tax	4.82	4.64	4.30	4.01	3.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Well/Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Management	1.40	1.40	1.40	1.40	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA
<b>Total Expenses</b>	<b>\$6.22</b>	<b>\$6.04</b>	<b>\$5.70</b>	<b>\$5.41</b>	<b>\$5.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Net to Land</b>	<b>\$28.78</b>	<b>\$28.96</b>	<b>\$29.30</b>	<b>\$29.59</b>	<b>\$29.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>5 Year Average</b>					<b>\$29.26</b>									

**BASTROP CENTRAL APPRAISAL DISTRICT**  
**1-D-1 Open Space Productivity Values for 2026**

Orchard 3 - ORC3						USDA TEXAS CASH RENTS SOUTH CENTRAL REGION									
Income	2020	2021	2022	2023	2024	Average	2019	2020	2021	2022	2023	2024	N/A	PVS	
Lease	25.00	25.00	25.00	25.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Hunting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Income</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Expenses</b>															
Tax	3.44	3.33	3.08	2.86	2.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Well/Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Management	2.09	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Hunting Lease Lic.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA	NA	
<b>Total Expenses</b>	<b>\$5.53</b>	<b>\$4.33</b>	<b>\$4.08</b>	<b>\$3.86</b>	<b>\$3.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Net to Land</b>	<b>\$19.47</b>	<b>\$20.67</b>	<b>\$20.92</b>	<b>\$21.14</b>	<b>\$21.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>5 Year Average</b>					<b>\$20.69</b>										

# **BASTROP CENTRAL APPRAISAL DISTRICT**

## ***1-D-1 Open Space Productivity Values for 2026***

### **2026 Estimated Fence Expense**

CAD	County	TASS	TAEX	Pasture Acres**	No. of Ranches**	Avg. Ranch Size **	Cattle Inventory**	Stocking Rate (Acres Per Animal)	Acres per Breeding Unit	Cross Fences	No. Sections	Miles Outside Fence	Miles Cross Fences	Fencing Cost Per Mile	Total Fencing Cost	Fencing Cost Per Acre	Useful Life Years	Depr. Cost Per Acre Per Year
011	Bastrop	81	10	213,944	1,415	151	36,250	1	2	3	4	5	6	7	8	9	10	11
								6	186	0	0.24	1.96	0.00	\$10,934	\$13,394	\$88.70	25	\$3.55

1 Stocking Rate = Pasture Acres ÷ Cattle Inventory

2 Acres per Breeding Unit = Stocking Rate x 31 (one bull, 30 cows and heifers)

3 Cross Fences = (Average Ranch Size ÷ Acres per Breeding Unit) - 1; changes based on additional data indicated by shading; inserted comment indicates basis of change

4 Number of Sections = Average Ranch Size ÷ 640 acres

5 Miles of Outside Fence = Square Root of Number of Sections x 4

6 Miles of Cross Fences = Square Root of Number of Sections x Cross Fences

7 Fencing Cost Per Acre linked to Fence District Cost Sheet

8 Total Fencing Cost = Fencing Cost Per Mile x ((Miles Outside Fence x 62.5%) + Miles Cross Fences); assumes cost of 75% of parameter shared with adjoining landowner

9 Fencing Cost Per Acre = Total Fencing Cost ÷ Average Ranch Size

10 Useful Life based on TAEX regional responses to fencing survey including in 2004 Farm and Ranch Survey. Changes based on additional data indicated by shading; inserted comment indicates basis of change.

11 Depreciated Cost per Acre per Year = Fencing Cost per Acre ÷ Useful Life

10 Life of fencing changed to 25 year vs 30 year due to expense of Ferrel Hog issues.

\*\* [USDA/NASS QuickStats Ad-hoc Query Tool](#)

Use this link to query pasture land in acres; Sector- Economics; Group- Farms & Land & Assets; Commodity- Ag Land; Data Item- Ag Land, Pasture Land - Acres; Geographic level- County; State; County; Year-(most recent)

**BASTROP CENTRAL APPRAISAL DISTRICT**

**1-D-1 Open Space Productivity Values for 2026**

**2026 Estimated Fence Cost**

MARSHALL SWIFT		M/S	20%	22.50%	M/S	Unit-in-	M/S	M/S	M/S	M/S
Location	Type & Quality of Fence	Base	Quantity	Amateur	Adjusted	Place	Unit-in	Local	Cost/	Est.
		Costs	Deduction	Work	Base	Cost	Place	Cost	Linear	Cost/
Note		2	3	4	5	6	7	8	9	10
		Costs	Deduction	Deduction	Costs	Mult.	Adj	Mult.	Foot	Mile
MARSHALL SWIFT	5 strand average cost fencing	\$6.87	\$1.37	\$1.55	\$3.95	0.96	\$3.79	0.88	\$3.34	\$17,635
									<b>AVG</b>	<b>\$17,635</b>

Note:

- 1 Typical for the area
- 2 Marshall Valuation Service, Section 66, Page 5, December 2025; high and low of range averaged.
- 3 Marshall Valuation Service, Section 66, Page 4, December 2025.
- 4 Marshall Valuation Service, Section 99, Page 1, January 2025; high and low end of range average; includes overhead and profit deduction
- 5 Base Costs LESS Quantity, Amateur, and Overhead and Profit Deductions
- 6 Marshall Valuation Service, Section 99, Page 3, January 2026, Central
- 7 Adjusted Base Costs TIMES Unit-In-Place Cost Multiplier
- 8 Marshall Valuation Service, Section 99, Page 10, Class B, January 2026
- 9 Base Cost Adjusted for Unit-In-Place Multiplier TIMES Local Cost Multiplier
- 10 Estimated Cost per Linear Foot TIMES 5,280 feet
- 11 County adjustment for not landlord expense: Review of leases indicated 38% of landlords do not expense this and the responsibility of this expense is the tenants.
- 12 Cost per mile used in Estimated Fence Expense Calculations.

<b>TAX RATES FOR THE YEARS 2020-2024</b>								
	SO4	SO3	SO2	SO1			AVG SCHOOL TAX RATE	
2020	1.3210	1.3103	0.9976	1.4607	=		1.272400	
2021	1.2730	1.2003	0.9383	1.4285	=		1.210025	
2022	1.2556	1.1029	0.9060	1.4111	=		1.168900	
2023	1.0702	0.9676	0.8636	1.2257	=		1.031775	
2024	1.0679	0.9425	0.9555	1.2234	=		1.047325	
	GO1&RD1		AVG SCHOOL TAX RATE					
2020	0.5599 +		1.272400		=		1.832300	
2021	0.5220 +		1.210025		=		1.732025	
2022	0.4046 +		1.168900		=		1.573500	
2023	0.3935 +		1.031775		=		1.425305	
2024	0.4028 +		1.047325		=		1.450075	
<b>AVERAGE PRODUCTIVITY VALUE</b>								
	2020	2021	2022	2023	2024			
RCG	390	397	406	411	391			
RCA	172	176	176	179	170			
RCP	98	101	102	104	99			
IPG	NA	NA	NA	NA	NA			
IPA	90	110	130	145	137			
IPP	NA	NA	NA	NA	NA			
NPG	NA	NA	NA	NA	NA			
NPA	69	72	76	72	62			
NPP	NA	NA	NA	NA	NA			
ORC1	551	610	662	682	630			
ORC2	263	268	273	281	271			
ORC3	188	192	196	201	190			
TUR	1022	1045	1072	1102	1052			

***BASTROP CENTRAL APPRAISAL DISTRICT  
1-D-1 Open Space Productivity Values for 2026***

<b>PRODUCTIVITY VALUES</b>					
	<b>2026</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
IRC	619	565.30	532	525	483
RWCRP	237	231.80	-	-	-
RCG	-	-	391	411	406
RCA	-	-	170	179	176
RCP	-	-	99	104	102
IMPP	164	156.30	137	145	130
IPG/IPA/IPP	-	-	137	145	130
NATP	73	69.40	-	-	-
NPG/NPA/NPP	-	-	62	72	76
ORC1	676	678.70	630	682	662
ORC2	293	290.60	271	281	273
ORC3	207	203.50	190	201	196
TUR	1,150	1,142.40	1,052	1,102	1,072
BEES	331	313.60	353	368	408
TP3	154	153.55	152	157	174
TM3	62	6.94	61	63	70

TAX RATE AVG CALCS

BASTROP CENTRAL APPRAISAL DISTRICT

2026 AG CALCULATIONS

BEE	729	823	408	368	353		
TM3	66	69	70	63	61		
TMP	163	171	174	157	152		
IRC	432	449	483	525	532		
<b>TAX EXPENSES</b>							
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>		
RCG	7.15	6.88	6.39	5.86	5.67		
RCA	3.15	3.05	2.77	2.55	2.47		
RCP	1.80	1.75	1.60	1.48	1.44		
IPG	0.00	0.00	0.00	0.00	-		
IPA	1.65	1.91	2.05	2.07	1.99		
IPP	0.00	0.00	0.00	0.00	-		
NPG	0.00	0.00	0.00	0.00	-		
NPA	1.26	1.25	1.20	1.03	0.90		
NPP	0.00	0.00	0.00	0.00	-		
ORC1	10.10	10.57	10.42	9.72	9.14		
ORC2	4.82	4.64	4.30	4.01	3.93		
ORC3	3.44	3.33	3.08	2.86	2.76		
TUR	18.73	18.10	16.87	15.71	15.25		
BEE	13.36	14.25	6.42	5.25	5.12		
TM3	1.21	1.20	1.10	0.90	0.88		
TMP	2.99	2.96	2.74	2.24	2.20		
IRC	7.92	7.78	7.60	7.48	7.71		