

**STARR COUNTY
APPRAISAL DISTRICT**



2024

AGRICULTURAL COST SCHEDULE

**2024 STARR
COUNTY
APPRAISAL
DISTRICT
ACREAGE
VALUES**

2024 AGRICULTURE VALUE PER ACREAGE

RIO GRANDE CITY ISD: RG

ROMA ISD: RR

SAN ISIDRO ISD: RS

2024 STARR CAD PRODUCTIVITY VALUE

1D1 (AG) VALUE

CLASS

2024 AG PRODUCTIVITY VALUE

NATIVE PASTURE (AG1, AR1, AS1)

1D1 AG VALUE: \$90.00 PER ACRE

IMPROVED PASTURE (AG3, AR3, AS3)

1D1 AG VALUE: \$125.00 PER ACRE

DRY CROPLAND (AG4, AR4, AS4)

1D1 AG VALUE: \$261.00 PER ACRE

IRRIAGATED CROPLAND (AG5, AR5)

1D1 AG VALUE: \$411.00 PER ACRE

**NET TO LAND
PRODUCTIVITY
VALUE
2024**

STARR CAD 2023 PRODUCTIVITY VALUES

5 YEAR AVG (2022 – 2018)

NATIVE BRUSH AND BRUSH PASTURE

INCOME	2022	2021	2020	2019	2018	
LEASE	10.00	10.00	10.00	10.00	10.00	
HUNTING	20.00	20.00	20.00	12.00	12.00	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$30.00	\$30.00	\$30.00	\$22.00	\$22.00	
EXPENSES						
TAX	3.85	3.85	2.29	2.29	2.64	
FENCE	3.80	3.80	3.80	3.59	3.53	
WELL / WATER	8.00	8.00	8.00	3.08	1.04	
MANAGEMENT	6.00	6.00	6.00	2.75	1.54	
BRUSH CONTROL	2.08	2.08	0.00	0.00	0.00	
HUNTING LEASE LIC.	0.00	0.00	0.27	0.27	0.26	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$23.73	\$23.73	\$20.36	\$11.98	\$9.01	
NET TO LAND	\$6.27	\$6.27	\$9.64	\$10.02	\$12.99	
5 YEAR AVERAGE	\$9.04					
CAP RATE: 10%						
2024 Native Pasture Value	\$90.00			\$90.00 Last Year		

STARR CAD 2023 PRODUCTIVITY VALUES

5 YEAR AVG (2022 – 2018)

IMPROVED PASTURE LAND

INCOME	2022	2021	2020	2019	2018	
LEASE	10.00	10.00	10.00	10.00	10.00	
HUNTING	15.00	15.00	20.00	12.00	12.00	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$25.00	\$25.00	\$30.00	\$22.00	\$22.00	
EXPENSES						
TAX	4.46	4.46	3.46	2.29	2.64	
FENCE	3.60	3.60	3.60	3.59	3.53	
WELL/WATER	1.09	1.09	1.09	1.08	1.04	
MANAGEMENT	2.10	2.75	1.54	1.54	1.54	
BRUSH CONTROL	2.08	2.08	2.08	0.00	0.00	
HUNTING LEASE LIC.	0.00	0.00	0.00	0.27	0.26	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$13.33	\$13.98	\$11.77	\$8.77	\$9.01	
NET TO LAND	\$11.67	\$11.02	\$18.23	\$13.23	\$8.31	
5 YEAR AVERAGE	\$12.49					
CAP RATE: 10%						
2024 Improved Pasture Value	\$125.00			118.00 Last Year		

STARR CAD 2023 PRODUCTIVITY VALUES

5 YEAR AVG (2022 – 2018)

DRY CROPLAND

INCOME	2022	2021	2020	2019	2018	
LEASE	35.00	35.00	35.00	25.00	25.00	
HUNTING	0.00	12.00	15.00	0.00	0.00	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$35.00	\$47.00	\$50.00	\$25.00	\$25.00	
EXPENSES						
TAX	4.62	4.65	5.45	5.45	5.45	
FENCE	3.80	3.90	0.00	0.00	0.00	
WELL/ WATER	0.00	0.00	0.00	0.00	0.00	
MANAGEMENT	3.05	3.78	3.50	1.75	1.75	
BRUSH CONTROL	2.08	2.08	0.00	0.00	0.00	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$13.55	\$14.41	\$8.95	\$7.20	\$7.20	
NET TO LAND	\$21.45	\$32.59	\$41.05	\$17.80	\$17.80	
5 YEAR AVERAGE	\$26.14					
CAP RATE: 10%						
2024 Dry Cropland Value	\$261.00			272.00 Last Year		

STARR CAD 2023 PRODUCTIVITY VALUES

5 YEAR AVG (2022 – 2018)

IRRIGATED CROPLAND

INCOME	2022	2021	2020	2019	2018	
LEASE	75.00	75.00	75.00	75.00	75.00	
HUNTING	0.00	0.00	0.00	0.00	0.00	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	
EXPENSES						
TAX	11.00	11.70	11.70	7.86	8.52	
FENCE	0.00	0.00	0.00	0.00	0.00	
WELL/ WATER	12.50	17.00	0.00	26.58	26.39	
MANAGEMENT	11.00	9.50	5.25	5.25	5.25	
BRUSH CONTROL	0.00	0.00	0.00	0.00	0.00	
OTHER	0.00	0.00	0.00	0.00	0.00	
TOTAL	\$34.50	\$38.20	\$16.95	\$39.69	\$40.16	
NET TO LAND	\$40.50	\$36.80	\$58.05	\$35.31	\$34.84	
5 YEAR AVERAGE	\$41.10					
CAP RATE: 10%						
2024 Irrigated Crop Value	\$411.00			403.00 Last Year		

**2024
EXPENSES
USED**

2022 Tax Calculations For 2024 Ag Use Cost

	NP	IP	DC	IC	ACTUAL ACRE PER STATE	
2022-214	\$3.854937	\$5.455624	\$10.901856	\$17.415	REPORT	
TOTAL TAXES	\$3.85	\$5.46	\$10.90	\$17.41		
2022 TAX CALCULATIONS FOR 2024 AG USE			2022 AG VALUE HISTORY		2023 AG VALUE HISTORY	
			CLASS	2022	CLASS	2023
COUNTY TAX RATE	0.72100		NATIVE PASTURE	\$85.00	NATIVE PASTURE	\$90.00
HOSPITAL DISTRICT	0.262908		IMPROVED	\$111.00	IMPROVED	\$118.00
SOUTH TEXAS COLLEGE	0.161500		DRY CROP LAND	\$250.00	DRY CROP LAND	\$272.00
STARR COUNTY WIDE TAX RATE	\$1.145408		IRRIGATED CROP LAND	\$379.00	IRRIGATED CROP LAND	\$403.00
RIO GRANDE ISD	\$1.366300				2024 AG VALUE	
SAN ISIDRO ISD	\$0.942900				CLASS	2024
ROMA ISD	\$1.324510				NATIVE PASTURE	\$90.00
SCHOOL RATE TOTAL / 3	3.63371				IMPROVED	\$125.00
ISD AVG. TAX RATE	\$1.211240				DRY CROP LAND	\$261.00
					IRRIGATED CROP LAND	\$411.00
COUNTY WIDE TAX RATE	1.145408					
AVG. ISD TAX RATE	1.211240					
RATE FOR AG EXPENSE CALCULATION	2.3565316	OR 2.36				
TAXES PAID PER ACRE PER YEAR						
TAXES PER ACRE	2022					
NATIVE PASTURE	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVED	\$2.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DRY CROP LAND	\$5.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IRRIGATED CROP LAND	\$8.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NOTE:	FORMULA FOR TAX EXPENSE:					
RATE FOR AG = 2.36 X 85 (2 YEARS PRIOR NATIVE AG-USE) DIVIDED BY 100 = \$2.00 TOTAL TAX						

FENCING

SURVEY RESULTS

TYPICAL TRACT SIZE: 425 (4,302.7 LINEAR FEET ON EACH SIDE OF SQUARE 425 ACRE TRACT)

TYPICAL COST PER LINEAR FOOT: \$ 3.80

TYPICAL FENCE LIFE: 25 YEARS

FENCING COSTS: 100% LANDOWNER EXPENSE

ASSUMPTION: 3 SIDES ARE SHARED WITH ADJOINING PROPERTY OWNERS

4302.7 LINEAR FEET X 3 SIDES X .50 = 6454.05 LINEAR FEET

4302.7 LINEAR FEET X 1 SIDE X 1.00 = 4302.7 LINEAR FEET

TOTAL LINEAR FEET: 10,756.75

10,756.75 LINEAR FEET @ 3.80 = \$40875.65

\$40876/25 YEARS = \$1635.04 COST PER YEAR

\$1635.04/425 = \$3.85 COST PER ACRE

SOURCE: STARR COUNTY AGRICULTURAL EXTENSION AGENT 956-487-2306

CORRECTED ACRES FROM 2017 CENSUS NASS REPORT TABLE 8

Table 1. County Summary Highlights: 2022 (continued)

[For meaning of abbreviations and symbols, see introductory text.]

Item	Somervell	Starr	Stephens	Sterling	Stonewall	Sutton	Swisher
Farms number	320	1,126	454	70	344	289	441
Land in farms acres	99,570	468,257	387,474	650,960	476,804	509,743	542,277
Average size of farm acres	311	416	853	9,299	1,386	3,148	1,230
Median size of farm acres	40	112	282	1,567	400	574	489
Estimated market value of land and buildings:							
Average per farm dollars	1,499,532	952,069	2,416,540	11,030,134	2,009,741	3,980,573	1,756,151
Average per acre dollars	4,819	2,289	2,831	1,188	1,450	1,268	1,428
Estimated market value of all machinery and equipment \$1,000	22,232	83,279	38,764	16,438	29,286	29,043	117,355
Average per farm dollars	69,474	56,198	85,383	234,829	85,133	100,494	266,112
Farms by size:							
1 to 9 acres farms	16	125	15	13	6	7	13
10 to 49 acres farms	161	250	55	7	19	17	6
50 to 179 acres farms	74	305	101	4	78	55	96
180 to 499 acres farms	39	273	115	4	91	62	111
500 to 999 acres farms	12	100	72	5	61	24	102
1,000 acres or more farms	18	73	96	37	89	124	113
Total cropland farms	165	333	211	15	187	58	366
Harvested cropland acres	29,788	85,536	28,903	15,761	67,425	21,768	419,824
..... farms	118	176	67	7	29	15	178
..... acres	9,721	41,278	4,783	(D)	8,823	2,205	(D)
Irrigated land farms	30	45	3	10	7	9	140
..... acres	1,410	4,619	(D)	1,064	2,920	(D)	42,612
Market value of agricultural products sold \$1,000	7,272	73,015	9,296	11,037	14,461	20,407	749,528
Average per farm dollars	22,726	64,844	20,477	157,670	42,037	70,612	1,699,610
Crops, including nursery and greenhouse crops \$1,000	4,091	21,506	950	235	2,460	(D)	52,404
Livestock, poultry, and their products \$1,000	3,182	51,509	8,347	10,802	12,001	(D)	697,124
Farms by value of sales:							
Less than \$2,500 farms	174	624	211	11	176	90	202
\$2,500 to \$4,999 farms	53	107	32	10	23	23	5
\$5,000 to \$9,999 farms	40	145	46	4	21	25	5
\$10,000 to \$24,999 farms	30	143	67	9	45	37	33
\$25,000 to \$49,999 farms	8	56	52	2	36	38	16
\$50,000 to \$99,999 farms	5	19	28	11	17	23	37
\$100,000 or more farms	12	32	18	23	26	53	143
Government payments farms	19	320	109	28	177	97	384
..... \$1,000	205	5,959	883	1,075	2,707	2,366	19,552
Total income from farm-related sources farms	54	237	116	26	154	93	249
..... \$1,000	1,276	2,904	2,759	1,375	2,189	4,638	24,294
Total farm production expenses \$1,000	10,762	59,410	17,206	14,705	27,916	26,490	528,978
Average per farm dollars	33,632	52,762	37,900	210,067	81,153	91,660	1,199,466
Net cash farm income of the operations farms	320	1,126	454	70	344	289	441
..... \$1,000	-2,009	22,467	-4,288	-1,218	-8,560	920	264,396
Average per farm dollars	-6,279	19,953	-9,401	-17,395	-24,884	3,184	599,537
Livestock and poultry:							
Cattle and calves inventory farms	181	792	294	40	166	118	121
..... number	6,787	50,623	18,280	11,451	19,415	12,242	196,293
Beef cows farms	166	724	267	38	148	109	99
..... number	(D)	(D)	(D)	(D)	9,051	7,607	13,356
Milk cows farms	(D)	(D)	(D)	(D)	-	-	-
..... number	(D)	(D)	(D)	(D)	-	-	-
Cattle and calves sold farms	137	580	242	40	145	112	115
..... number	3,115	37,243	9,650	10,518	12,884	11,505	366,985
Hogs and pigs inventory farms	5	27	10	6	11	1	4
..... number	20	166	26	6	218	(D)	30
Hogs and pigs sold farms	3	18	9	6	9	1	2
..... number	(D)	61	19	12	450	(D)	(D)
Sheep and lambs inventory farms	16	137	18	24	6	80	7
..... number	296	2,227	310	7,384	180	19,443	220
Layers inventory farms	50	123	40	1	16	17	12
..... number	801	2,025	2,375	(D)	362	266	345
Broilers and other meat-type chickens sold farms	4	12	3	-	-	-	3
..... number	44	168	45	-	-	-	190
Selected crops harvested:							
Corn for grain farms	-	10	5	-	-	1	25
..... acres	-	6,199	435	-	-	(D)	6,854
..... bushels	-	622,232	60,514	-	-	(D)	853,132
Corn for silage or greenchop farms	-	-	-	-	-	-	14
..... acres	-	-	-	-	-	-	1,681
..... tons	-	-	-	-	-	-	35,922
Wheat for grain, all farms	1	6	6	2	5	1	62
..... acres	(D)	-	516	(D)	1,184	(D)	30,364
..... bushels	(D)	-	7,211	(D)	32,255	(D)	932,787
Other spring wheat for grain farms	-	-	-	-	-	-	-
..... acres	-	-	-	-	-	-	-
..... bushels	-	-	-	-	-	-	-
Winter wheat for grain farms	1	-	6	2	5	1	62
..... acres	(D)	-	516	(D)	1,164	(D)	30,364
..... bushels	(D)	-	7,211	(D)	32,255	(D)	932,787
Oats for grain farms	1	-	-	-	-	-	-
..... acres	(D)	-	-	-	-	-	-
..... bushels	(D)	-	-	-	-	-	-
Barley for grain farms	-	-	-	-	-	-	-
..... acres	-	-	-	-	-	-	-
..... bushels	-	-	-	-	-	-	-

-continued-

AG-COST SCHEDULE FOR 2024

SURVEYS FROM 2023

ACRES	NAT PAS	IMP PAS	CROP	LEASE/ACRE	HUNTING	FENCE	WATER	BRUSH	MANAGE	OWNER	RENTER
					10	500	10	5	10	x	
1631				5							x
					15	2500	1500	2500	1500		x
741						5000	100	100	200	x	
209						1000	10	10	10		
535				10		406	1.36	9.5			x
209						1000	10	10	10		
590				5		1000	2000		12000	x	
							300			x	
200-695				20							
825				13.33		400					x
256				19	19	600				x	
						1000	100	600		x	
250											
1600				27	36						
						500	1000				
377					15		300	100		x	
						475				x	
1500						10000	0.8	1			
				35					10		
209						1000	10	10	10		
497						10000	7500	1500	5000	x	
268.23					10	100	100			x	
485				10	10	3	2	4	2	x	
				15							x
240						500				x	
15000				50		4000	100		150	x	
741				12.5		2000	88	50		x	
1100						5000		10000	15000	x	
388.67	14			14			1000				
320	33.92			33.92							x
140					5	2500	4000	5000	20000	x	

[illegible]

CAD ID	TU ID	TU SHRT NM	ISD Number	ISD Tax Rate	County Tax Rate	Hospital District Tax Rate	Combined Tax Rate	IC PV
2022-214	STARR	214	214-901-902-903	3.63371	1.146808	0	4.780518	\$1,435,997
IC Acres	IC Taxes	DC PV	DC Acres	DC Taxes	IP PV	IP Acres	IP Taxes	NP PV
3942	\$68,648	\$2,951,848	12,944	\$141,114	\$1,934,026	16,947	\$92,456	\$10,679,114
NP Acres	NP Taxes	IC TAX	DC TAX	IP TAX	NP TAX			
132,432	\$510,517	\$17.415	10.902	5.456	3.855			

	IC	DC	IP	NP	
2022-214	\$17.4145	\$10.901856	\$5.455624	\$3.854937	ACTUAL ACREAGE PER REPORT TO STATE
TOTAL TAXES	\$17.41	\$10.90	\$5.46	\$3.85	

AG VALUE HISTORY

CLASS	2022					
NATIVE PASTURE	\$94.50					
IMPROVED	\$112.10					
DRY CROP LAND	\$202.00					
IRRIGATED CROP LAND	\$438.60					

TAX RATE HISTORY	2022					
STARR CIUNTY	\$1.146808					
RIO GRANDE ISD	\$1.366300					
SAN ISIDRO ISD	\$0.942900					
ROMA ISD	\$1.324510					
TOTAL TAX RT	\$4.780518					

TAXES PAID PER ACRE PER YEAR

TAXES PER ACRE	2022					
NATIVE PASTURE	\$4.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVED	\$5.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DRY CROP LAND	\$9.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IRRIGATED CROP LAND	\$20.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

IC Water Source	IC Fenced	Cash Lease IC	Hunting Lease IC	DC Lease Arrangement	DC Fenced	Cash Lease DC	Hunting Lease DC	Pasture Lease Arrangement	Cash Lease NP	Hunting Lease NP	Improved Pasture Arrangement	Hunting Lease IP	Crop Grazed
Surface water	No		15.00	Cash	No		12.00	per acre	10.00	12.00	8.00	20.00	Neither
Surface water	No	10.00	15.00	Cash	No		12.00	per acre	10.00	12.00	8.00	20.00	Neither
Surface water	No		15.00	Cash	No		12.00	per acre	10.00	12.00	8.00	20.00	Neither
Surface water	No		15.00	Cash	No		12.00	per acre	10.00	12.00	8.00	20.00	Neither
Surface water	No	100.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	10.00	20.00	Neither
Surface water	No	10.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	8.00	15.00	Neither
Surface water	No	100.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	8.00	20.00	Neither
Surface water	No	100.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	8.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Surface water	No	75.00	15.00	Cash	No	25.00	12.00	per acre	10.00	12.00	7.00	20.00	Neither
Not applicable	No	100.00		Cash	Yes	35.00		per acre	25.00	20.00	10.00	25.00	Neither
Not applicable	No	100.00		Cash	Yes	35.00		per acre	25.00	20.00	10.00	25.00	Neither

Ground water		75.00		Cash		25.00		per acre	10.00	20.00	5.00	25.00	Neither
Ground water		75.00		Cash		25.00		per acre	10.00	20.00	5.00	25.00	Neither
Ground water		75.00		Cash		25.00		per acre	10.00	20.00	5.00	25.00	Neither
Ground water		75.00		Cash		25.00		per acre	10.00	20.00	5.00	25.00	Neither