

## SUGAR

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

## INCOME AND EXPENSES

## BENEFIT/BOND TAX INCLUDED

## TYPE: 1/4 SHARE LEASE

## CLASS-IRRIGATED CROPLAND

## SUGARCANE

## CLASS IC1

	2004	2003	2002	2001	2000
AC PLANTED	16,700	17,600	18,500	19,600	19,300
AC HARVESTED	16,700	17,600	18,500	19,600	19,300
%HARVESTED	100.00%	100.00%	100.00%	100.00%	100.00%
PROD TOT/TON	583,000	575,520	717,800	811,440	731,470
YIELD-HARVESTED/TONS/AC	34.90	32.70	38.80	41.40	37.90
YIELD-PLANTED/TONS/AC	34.90	32.70	38.80	41.40	37.90
ADJ YIELD-PLANTED/TONS/AC	35.52	33.28	39.48	42.13	38.57
PRICE-DOLLARS/TON	\$18.00	\$20.00	\$18.90	\$18.90	\$19.80
HARVESTED INCOME	\$639.27	\$665.53	\$746.25	\$796.25	\$763.78
LAND OWNER'S % OF INCOME(25%)	\$159.82	\$166.38	\$186.56	\$199.06	\$190.95
EXPENSES					
CHEMICALS	\$72.84	\$119.00	\$138.40	\$138.40	\$138.40
TOTAL EXPENSES	\$72.84	\$119.00	\$138.40	\$138.40	\$138.40
LAND OWNER'S % OF EXPENSES(25%)	\$18.21	\$29.75	\$34.60	\$34.60	\$34.60
NET INCOME BEFORE TAXES	\$141.61	\$136.63	\$151.96	\$164.46	\$156.34
PROPERTY TAXES	\$5.70	\$5.40	\$5.94	\$4.88	\$5.59
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$4.79	\$4.99	\$5.60	\$5.97	\$5.73
LAND OWNER'S TOTAL EXPENSES	\$40.69	\$52.12	\$59.77	\$58.40	\$58.28
LAND OWNER'S NET TO LAND	\$119.13	\$114.26	\$126.79	\$140.66	\$132.17

## SUGAR

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

## INCOME AND EXPENSES

## BENEFIT/BOND TAX INCLUDED

## TYPE: 1/4 SHARE LEASE

## CLASS-IRRIGATED CROPLAND

## SUGARCANE

## CLASS IC2

	2004	2003	2002	2001	2000
AC PLANTED	16,700	17,600	18,500	19,600	19,300
AC HARVESTED	16,700	17,600	18,500	19,600	19,300
%HARVESTED	100.00%	100.00%	100.00%	100.00%	100.00%
PROD TOT/TON	583,000	575,520	717,800	811,440	731,470
YIELD-HARVESTED/TONS/AC	34.90	32.70	38.80	41.40	37.90
YIELD-PLANTED/TONS/AC	34.90	32.70	38.80	41.40	37.90
ADJ YIELD-PLANTED/TONS/AC	34.23	32.07	38.05	40.60	38.57
PRICE-DOLLARS/TON	\$18.00	\$20.00	\$18.90	\$18.90	\$19.80
HARVESTED INCOME	\$616.16	\$641.31	\$719.09	\$767.28	\$735.86
LAND OWNER'S % OF INCOME(25%)	154.04	160.33	179.77	191.82	183.97
EXPENSES					
CHEMICALS	\$72.84	\$119.00	\$138.40	\$138.40	\$138.40
TOTAL EXPENSES	\$72.84	\$119.00	\$138.40	\$138.40	\$138.40
LAND OWNER'S % OF EXPENSES(25%)	\$18.21	\$29.75	\$34.60	\$34.60	\$34.60
NET INCOME BEFORE TAXES	\$135.83	\$130.58	\$145.17	\$157.22	\$149.37
PROPERTY TAXES	\$5.22	\$4.93	\$5.48	\$4.46	\$4.94
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$4.62	\$4.81	\$5.39	\$5.75	\$5.52
LAND OWNER'S TOTAL EXPENSES	\$40.03	\$51.47	\$59.11	\$57.77	\$57.91
LAND OWNER'S NET TO LAND	\$114.01	\$108.86	\$120.66	\$134.05	\$126.05

SUGAR

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

INCOME AND EXPENSES

BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-IRRIGATED CROPLAND

SUGARCANE

CLASS IC3

	2004	2003	2002	2001	2000
AC PLANTED	16,700	17,600	18,500	19,600	19,300
AC HARVESTED	16,700	17,600	18,500	19,600	19,300
%HARVESTED	100.00%	100.00%	100.00%	100.00%	100.00%
PROD TOT/TON	583,000	576	717,800	811,440	731,470
YIELD-HARVESTED/TONS/AC	34.90	32.70	38.80	41.40	37.90
YIELD-PLANTED/TONS/AC	34.90	32.70	38.80	41.40	37.90
ADJ YIELD-PLANTED/TONS/AC	32.84	30.77	36.55	38.99	38.57
PRICE-DOLLARS/TON	\$18.00	\$20.00	\$18.90	\$18.90	\$19.80
HARVESTED INCOME	\$591.12	\$615.40	\$690.74	\$736.99	\$706.81
LAND OWNER'S % OF INCOME(25%)	147.78	153.85	172.68	184.25	176.70
EXPENSES					
CHEMICALS	\$72.84	\$119.00	\$138.40	\$138.40	\$138.40
TOTAL EXPENSES	\$72.84	\$119.00	\$138.40	\$138.40	\$138.40
LAND OWNER'S % OF EXPENSES(25%)	\$18.21	\$29.75	\$34.60	\$34.60	\$34.60
NET INCOME BEFORE TAXES	\$129.57	\$124.10	\$138.08	\$149.65	\$142.10
PROPERTY TAXES	\$4.36	\$4.27	\$3.62	\$3.62	\$3.74
FLAT RATE	\$11.98	\$11.98	\$11.29	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$4.43	\$4.62	\$5.18	\$5.53	\$5.30
LAND OWNER'S TOTAL EXPENSES	\$38.98	\$50.62	\$57.96	\$56.69	\$56.49
LAND OWNER'S NET TO LAND	\$108.80	\$103.23	\$11.73	\$127.55	\$120.21

SUGAR

DATA VERIFICATION YEAR 2004

SUGAR YIELD PLANTED TONS / ACRE 34.90  
 SUGAR ACRES PLANTED 16,700

TOTAL TONS=(YIELDxACRES) 583,000

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	94,873	43,734	13,378	151,985
PERCENTAGE PER CLASS	62.42%	28.78%	8.80%	100.00%
ACRES OF SUGAR PER CLASS	10,425	4,805	1,470	16,700
%YIELD ADJUSTMENT PER CLASS	101.76%	98.08%	94.098%	
ADJUSTED YIELDS TONS PER CLASS	35.52	34.23	32.84	
TOTAL ADJUSTED TONS PER CLASS	370,231	164,496	48,274	
TOTAL ADJUSTED TONS				583,000
PHANTOM TON AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

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SUGAR

DATA VERIFICATION YEAR 2003

SUGAR YIELD PLANTED TONS / ACRE 32.70  
 SUGAR ACRES PLANTED 17,600

TOTAL TONS=(YIELDxACRES) 575,520

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	88,557	41,484	12,812	142,853
PERCENTAGE PER CLASS	61.99%	29.04%	8.97%	100.00%
ACRES OF SUGAR PER CLASS	10,911	5,111	1,578	17,600
%YIELD ADJUSTMENT PER CLASS	101.76%	98.06%	94.098%	
ADJUSTED YIELDS TONS PER CLASS	33.28	32.07	30.77	
TOTAL ADJUSTED TONS PER CLASS	363,063	163,887	48,570	
TOTAL ADJUSTED TONS				575,520
PHANTOM TON AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SUGAR

DATA VERIFICATION YEAR 2002

SUGAR YIELD PLANTED TONS / ACRE 38.80  
 SUGAR ACRES PLANTED 18,500

TOTAL TONS=(YIELDxACRES) 717,800

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,839	46,150	14,878	160,867
PERCENTAGE PER CLASS	62.06%	28.69%	9.25%	100.00%
ACRES OF SUGAR PER CLASS	11,482	5,307	1,711	18,500
%YIELD ADJUSTMENT PER CLASS	101.76%	98.06%	94.19%	
ADJUSTED YIELDS TONS PER CLASS	39.48	38.05	36.55	
TOTAL ADJUSTED TONS PER CLASS	512,482	201,930	62,529	
TOTAL ADJUSTED TONS				717,800
PHANTOM TON AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SUGAR

DATA VERIFICATION YEAR 2001

SUGAR YIELD PLANTED TONS / ACRE 41.40  
 SUGAR ACRES PLANTED 19,600

TOTAL TONS=(YIELDxACRES) 811,440

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,839	46,150	14,878	160,867
PERCENTAGE PER CLASS	62.06%	28.69%	9.25%	100.00%
ACRES OF SUGAR PER CLASS	12,164	5,623	1,813	19,600
%YIELD ADJUSTMENT PER CLASS	101.76%	98.06%	94.19%	
ADJUSTED YIELDS TONS PER CLASS	42.13	40.60	38.99	
TOTAL ADJUSTED TONS PER CLASS	512,482	228,272	70,686	
TOTAL ADJUSTED TONS				811,440
PHANTOM TON AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SUGAR

DATA VERIFICATION YEAR 2000

SUGAR YIELD PLANTED TONS / ACRE 37.90  
 SUGAR ACRES PLANTED 19,300

TOTAL TONS=(YIELDxACRES) 731,470

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	102,149	47,351	15,482	164,982
PERCENTAGE PER CLASS	61.92%	28.70%	9.38%	100.00%
ACRES OF SUGAR PER CLASS	11,950	5,539	1,811	19,300
%YIELD ADJUSTMENT PER CLASS	101.78%	98.06%	94.19%	
ADJUSTED YIELDS TONS PER CLASS	38.57	37.16	35.70	
TOTAL ADJUSTED TONS PER CLASS	460,953	205,864	64,653	
TOTAL ADJUSTED TONS				731,470
PHANTOM TON AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS INCOME MIX

## CLASS IC1

CROP	YEAR	AC PLANTED	MIX	GROSS INCOME	CONTRIBUTION
CORN		18,600	15.56%	\$93.36	\$14.53
COTTON		26,100	21.84%	\$128.79	\$28.13
SORGHUM	2004	58,100	48.62%	\$45.19	\$21.97
SUGAR		16,700	13.97%	\$159.82	\$22.33
TOTAL		119,500	100.000%		\$86.97
CORN		12,900	11.28%	\$64.00	\$7.22
COTTON		28,500	24.91%	\$ 105.34	\$26.24
SORGHUM	2003	55,400	48.43%	\$45.36	\$21.97
SUGAR		17,600	15.38%	\$166.38	\$25.60
TOTAL		114,400	100.000%		\$81.02
CORN		16,200	13.60%	\$41.77	\$5.68
COTTON		36,800	30.90%	\$ 61.13	\$18.89
SORGHUM	2002	46,500	39.04%	\$40.50	\$15.81
SUGAR		19,600	16.46%	\$199.06	\$32.76
TOTAL		119,100	100.000%		\$73.14
CORN		9,400	10.30%	\$54.37	\$5.60
COTTON		24,600	26.94%	\$ 67.17	\$18.10
SORGHUM	2001	38,800	42.50%	\$35.19	\$14.95
SUGAR		18,500	20.26%	\$186.56	\$37.80
TOTAL		91,300	100.000%		\$76.45
CORN		20,100	16.48%	\$56.52	\$9.31
COTTON		34,600	28.36%	\$ 95.65	\$27.13
SORGHUM	2000	48,000	39.34%	\$36.03	\$14.18
SUGAR		19,300	15.82%	\$190.94	\$30.21
TOTAL		122,000	100.000%		\$80.82
5-YR-AVG					\$79.68

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS INCOME MIX

## CLASS IC2

CROP	YEAR	AC PLANTED	MIX	GROSS INCOME	CONTRIBUTION
CORN		18,600	15.56%	\$89.52	\$13.93
COTTON		26,100	21.84%	\$128.20	\$28.00
SORGHUM	2004	58,100	48.62%	\$42.95	\$20.88
SUGAR		16,700	13.97%	\$154.04	\$21.53
TOTAL		119,500	100.000%		\$84.34
CORN		12,900	11.28%	\$61.47	\$6.93
COTTON		28,500	24.91%	\$104.93	\$26.14
SORGHUM	2003	55,400	48.43%	\$43.19	\$20.92
SUGAR		17,600	15.38%	\$160.33	\$24.67
TOTAL		114,400	100.000%		\$78.65
CORN		9,400	10.30%	\$52.21	\$5.38
COTTON		24,600	26.94%	\$65.15	\$17.55
SORGHUM	2002	38,800	42.50%	\$33.50	\$14.24
SUGAR		18,500	20.26%	\$179.77	\$36.43
TOTAL		91,300	100.000%		\$73.59
CORN		16,200	13.60%	\$40.25	\$5.47
COTTON		36,800	30.90%	\$59.39	\$18.35
SORGHUM	2001	46,500	39.04%	\$38.82	\$15.16
SUGAR		19,600	16.46%	\$191.82	\$31.57
TOTAL		119,100	100.000%		\$70.55
CORN		20,100	16.48%	\$54.41	\$8.96
COTTON		34,600	28.36%	\$92.46	\$26.22
SORGHUM	2000	48,000	39.34%	\$34.56	\$13.60
SUGAR		19,300	15.82%	\$183.97	\$29.10
TOTAL		122,000	100.000%		\$77.89
5-YR-AVG					\$77.01

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS INCOME MIX

## CLASS IC3

CROP	YEAR	AC PLANTED	MIX	GROSS INCOME	CONTRIBUTION
CORN		18,600	15.56%	\$77.28	\$12.03
COTTON		26,100	21.84%	\$114.41	\$24.99
SORGHUM	2004	58,100	48.62%	\$38.41	\$18.68
SUGAR		16,700	13.97%	\$147.78	\$20.65
TOTAL		119,500	100.000%		\$76.34
CORN		12,900	11.28%	\$53.67	\$6.05
COTTON		28,500	24.91%	\$93.65	\$23.33
SORGHUM	2003	55,400	48.43%	\$38.60	\$18.69
SUGAR		17,600	15.38%	\$153.85	\$23.67
TOTAL		114,400	100.000%		\$71.74
CORN		9,400	10.30%	\$45.68	\$4.70
COTTON		24,600	26.94%	\$58.53	\$15.77
SORGHUM	2002	38,800	42.50%	\$29.96	\$12.73
SUGAR		18,500	20.26%	\$172.68	\$34.99
TOTAL		91,300	100.000%		\$68.20
CORN		16,200	13.60%	\$35.67	\$4.85
COTTON		36,800	30.90%	\$53.64	\$16.57
SORGHUM	2001	46,500	39.04%	\$35.31	\$13.79
SUGAR		19,600	16.46%	\$184.25	\$30.32
TOTAL		119,100	100.000%		\$65.53
CORN		20,100	16.48%	\$47.85	\$7.88
COTTON		34,600	28.36%	\$82.06	\$23.27
SORGHUM	2000	48,000	39.34%	\$31.51	\$12.40
SUGAR		19,300	15.82%	\$176.70	\$27.95
TOTAL		122,000	100.000%		\$71.51
<b>5-YR-AVG</b>					<b>\$70.66</b>

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS EXPENSE MIX

## CLASS IC1

CROP	YEAR	AC PLANTED	MIX	GROSS EXPENSE	CONTRIBUTION
CORN		18,600	15.56%	\$34.40	\$5.35
COTTON		26,100	21.84%	\$68.51	\$14.96
SORGHUM	2004	58,100	48.62%	\$41.44	\$20.15
SUGAR		16,700	13.97%	\$40.69	\$5.69
TOTAL		119,500	100.000%		\$46.15
CORN		12,900	11.28%	\$46.11	\$5.20
COTTON		28,500	24.91%	\$73.67	\$18.35
SORGHUM	2003	55,400	48.43%	\$35.61	\$17.24
SUGAR		17,600	15.38%	\$52.12	\$8.02
TOTAL		114,400	100.000%		\$48.82
CORN		9,400	10.30%	\$49.46	\$5.09
COTTON		24,600	26.94%	\$78.44	\$21.13
SORGHUM	2002	38,800	42.50%	\$34.59	\$14.70
SUGAR		18,500	20.26%	\$59.77	\$12.11
TOTAL		91,300	100.000%		\$53.04
CORN		16,200	13.60%	\$46.98	\$6.39
COTTON		36,800	30.90%	\$74.85	\$23.13
SORGHUM	2001	46,500	39.04%	\$32.85	\$12.83
SUGAR		19,600	16.46%	\$58.40	\$9.61
TOTAL		119,100	100.000%		\$51.95
CORN		20,100	16.48%	\$48.04	\$7.91
COTTON		34,600	28.36%	\$76.50	\$21.70
SORGHUM	2000	48,000	39.34%	\$33.34	\$13.12
SUGAR		19,300	15.82%	\$58.78	\$9.30
TOTAL		122,000	100.000%		\$52.03
5-YR-AVG					\$50.40

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS EXPENSE MIX

## CLASS IC2

CROP	YEAR	AC PLANTED	MIX	GROSS EXPENSE	CONTRIBUTION
CORN		18,600	15.56%	\$33.80	\$5.26
COTTON		26,100	21.84%	\$68.01	\$14.85
SORGHUM	2004	58,100	48.62%	\$40.88	\$19.88
SUGAR		16,700	13.97%	\$40.03	\$5.59
TOTAL		119,500	100.000%		\$45.59
CORN		12,900	11.28%	\$45.56	\$5.14
COTTON		28,500	24.91%	\$73.19	\$18.23
SORGHUM	2002	55,400	48.43%	\$35.08	\$16.99
SUGAR		17,600	15.38%	\$51.47	\$7.92
TOTAL		114,400	100.000%		\$48.28
CORN		9,400	10.30%	\$48.93	\$5.04
COTTON		24,600	26.94%	\$77.92	\$20.99
SORGHUM	2002	38,800	42.50%	\$34.08	\$14.48
SUGAR		18,500	20.26%	\$59.10	\$11.98
TOTAL		91,300	100.000%		\$52.49
CORN		16,200	13.60%	\$46.52	\$6.33
COTTON		36,800	30.90%	\$74.38	\$22.98
SORGHUM	2001	46,500	39.04%	\$32.39	\$12.65
SUGAR		19,600	16.46%	\$57.77	\$9.51
TOTAL		119,100	100.000%		\$51.46
CORN		20,100	16.48%	\$47.32	\$7.80
COTTON		34,600	28.36%	\$75.76	\$21.49
SORGHUM	2000	48,000	39.34%	\$32.64	\$12.84
SUGAR		19,300	15.82%	\$57.91	\$9.16
TOTAL		122,000	100.000%		\$51.29
5-YR-AVG					\$49.82

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS EXPENSE MIX

## CLASS IC3

CROP	YEAR	AC PLANTED	MIX	GROSS EXPENSE	CONSTRIBUTION
CORN		18,600	15.56%	\$32.57	\$5.07
COTTON		26,100	21.84%	\$61.56	\$13.45
SORGHUM	2004	58,100	48.62%	\$39.88	\$19.39
SUGAR		16,700	13.97%	\$38.98	\$5.45
TOTAL		119,500	100.000%		\$43.36
CORN		12,900	11.28%	\$44.67	\$5.04
COTTON		28,500	24.91%	\$66.35	\$16.53
SORGHUM	2003	55,400	48.43%	\$34.29	\$16.61
SUGAR		17,600	15.38%	\$50.62	\$7.79
TOTAL		114,400	100.000%		\$45.96
CORN		9,400	10.30%	\$47.80	\$4.92
COTTON		24,600	26.94%	\$70.52	\$19.00
SORGHUM	2002	38,800	42.50%	\$33.03	\$14.04
SUGAR		18,500	20.26%	\$57.96	\$11.74
TOTAL		91,300	100.000%		\$49.70
CORN		16,200	13.60%	\$45.53	\$6.19
COTTON		36,800	30.90%	\$67.29	\$20.79
SORGHUM	2001	46,500	39.04%	\$31.43	\$12.27
SUGAR		19,600	16.46%	\$56.69	\$9.33
TOTAL		119,100	100.000%		\$48.59
CORN		20,100	16.48%	\$45.92	\$7.57
COTTON		34,600	28.36%	\$68.17	\$19.33
SORGHUM	2000	48,000	39.34%	\$31.34	\$12.33
SUGAR		19,300	15.82%	\$56.49	\$8.94
TOTAL		122,000	100.000%		\$48.17
5-YR-AVG					\$47.15

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS INCOME MIX

## CLASS DC1

CROP	YEAR	AC PLANTED	MIX	GROSS INCOME	CONTRIBUTION
COTTON		26,000	35.96%	\$83.63	\$30.08
SORGHUM	2004	46,300	64.04%	\$47.94	\$30.70
TOTAL		72,300	100.000%		\$60.77
COTTON		30,500	35.67%	\$107.37	\$38.30
SORGHUM	2003	55,000	64.33%	\$41.76	\$26.86
TOTAL		85,500	100.000%		\$65.16
COTTON		48,200	42.50%	\$21.51	\$9.14
SORGHUM	2002	65,200	57.50%	\$10.39	\$5.97
TOTAL		113,400	100.000%		\$15.12
COTTON		44,600	47.15%	\$22.09	\$10.41
SORGHUM	2001	50,000	52.85%	\$19.64	\$10.38
TOTAL		94,600	100.000%		\$20.80
COTTON		45,900	50.27%	\$80.50	\$40.47
SORGHUM	2000	45,400	49.73%	\$36.37	\$18.09
TOTAL		91,300	100.000%		\$58.56
5-YR-AVG					\$44.08

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS INCOME MIX

## CLASS DC2

CROP	YEAR	AC PLANTED	MIX	GROSS INCOME	CONTRIBUTION
COTTON		26,000	35.96%	\$67.27	\$24.19
SORGHUM	2004	46,300	64.04%	\$37.20	\$23.82
TOTAL		72,300	100.000%		\$48.01
COTTON		30,500	35.67%	\$88.32	\$31.51
SORGHUM	2003	55,000	64.33%	\$32.42	\$20.85
TOTAL		85,500	100.000%		\$52.36
COTTON		48,200	42.50%	\$20.99	\$8.92
SORGHUM	2002	65,200	57.50%	\$9.47	\$5.44
TOTAL		113,400	100.000%		\$14.37
COTTON		44,600	47.15%	\$21.54	\$10.16
SORGHUM	2001	50,000	52.85%	\$18.18	\$9.61
TOTAL		94,600	100.000%		\$19.76
COTTON		45,900	50.27%	\$74.18	\$37.29
SORGHUM	2000	45,400	49.73%	\$33.38	\$16.60
TOTAL		91,300	100.000%		\$53.89
5-YR-AVG					\$37.68

MIX

CAMERON APPRAISAL DISTRICT  
GROSS INCOME MIX

CLASS DC3

CROP	YEAR	AC PLANTED	MIX	GROSS INCOME	CONTRIBUTION
COTTON		26,000	35.96%	\$65.69	\$23.62
SORGHUM	2004	46,300	64.04%	\$35.23	\$22.56
TOTAL		72,300	100.000%		\$46.19
COTTON		30,500	35.67%	\$86.92	\$31.01
SORGHUM	2003	55,000	64.33%	\$31.15	\$20.04
TOTAL		85,500	100.000%		\$51.04
COTTON		48,200	42.50%	\$20.54	\$8.73
SORGHUM	2002	65,200	57.50%	\$8.10	\$4.66
TOTAL		113,400	100.000%		\$13.39
COTTON		44,600	47.15%	\$21.07	\$9.93
SORGHUM	2001	50,000	52.85%	\$15.96	\$8.44
TOTAL		94,600	100.000%		\$18.37
COTTON		45,900	91.00%	\$68.34	\$62.19
SORGHUM	2000	4,540	9.00%	\$28.88	\$2.60
TOTAL		50,440	100.000%		\$64.79
5-YR-AVG					\$38.76

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS EXPENSES MIX

## CLASS DC1

CROP	YEAR	AC PLANTED	MIX	GROSS EXPENSE	CONTRIBUTION
COTTON		26,000	35.96%	\$36.24	\$13.03
SORGHUM	2004	46,300	64.04%	\$17.16	\$10.99
TOTAL		72,300	100.000%		\$24.02
COTTON		30,500	35.67%	\$53.44	\$19.06
SORGHUM	2003	55,000	64.33%	\$15.21	\$9.78
TOTAL		85,500	100.000%		\$28.85
COTTON		48,200	42.50%	\$51.72	\$21.98
SORGHUM	2002	65,200	57.50%	\$14.08	\$8.10
TOTAL		113,400	100.000%		\$30.08
COTTON		44,600	47.15%	\$49.09	\$23.14
SORGHUM	2001	50,000	52.85%	\$12.93	\$6.83
TOTAL		94,600	100.000%		\$29.98
COTTON		45,900	50.27%	\$51.82	\$26.05
SORGHUM	2000	45,400	49.73%	\$14.66	\$7.29
TOTAL		91,300	100.000%		\$33.34
5-YR-AVG					\$29.25

MIX

CAMERON APPRAISAL DISTRICT  
GROSS EXPENSES MIX

CLASS DC2

CROP	YEAR	AC PLANTED	MIX	GROSS EXPENSE	CONTRIBUTION
COTTON		26,000	35.96%	\$31.29	\$11.25
SORGHUM	2004	46,300	64.04%	\$17.09	\$10.95
TOTAL		72,300	100.000%		\$22.20
COTTON		30,500	35.67%	\$45.88	\$16.37
SORGHUM	2003	55,000	64.33%	\$14.95	\$9.62
TOTAL		85,500	100.000%		\$25.98
COTTON		48,200	42.50%	\$43.83	\$18.63
SORGHUM	2002	65,200	57.50%	\$13.03	\$7.49
TOTAL		113,400	100.000%		\$26.12
COTTON		44,600	47.15%	\$42.47	\$20.02
SORGHUM	2001	50,000	52.85%	\$12.93	\$6.83
TOTAL		94,600	100.000%		\$26.86
COTTON		45,900	50.27%	\$44.12	\$22.18
SORGHUM	2000	45,400	49.73%	\$13.46	\$6.69
TOTAL		91,300	100.000%		\$28.87
5-YR-AVG					\$26.01

## MIX

CAMERON APPRAISAL DISTRICT  
GROSS EXPENSES MIX

## CLASS DC3

CROP	YEAR	AC PLANTED	MIX	GROSS EXPENSE	CONTRIBUTION
COTTON		26,000	35.96%	\$31.09	\$11.18
SORGHUM	2004	46,300	64.04%	\$16.89	\$10.81
TOTAL		72,300	100.000%		\$22.00
COTTON		30,500	35.67%	\$44.94	\$16.03
SORGHUM	2003	55,000	64.33%	\$14.01	\$9.01
TOTAL		85,500	100.000%		\$25.04
COTTON		48,200	42.50%	\$43.32	\$18.41
SORGHUM	2002	65,200	57.50%	\$12.49	\$7.18
TOTAL		113,400	100.000%		\$25.59
COTTON		44,600	47.15%	\$41.01	\$19.33
SORGHUM	2001	50,000	52.85%	\$11.42	\$6.04
TOTAL		94,600	100.000%		\$25.37
COTTON		45,900	50.27%	\$43.37	\$21.80
SORGHUM	2000	45,400	49.73%	\$12.75	\$6.34
TOTAL		91,300	100.000%		\$28.14
5-YR-AVG					\$25.23

ORCHARD

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

OR1 (ORCHARD PRODUCING)	2004	2003	2002	2001	2000 5-YR AVG	
CASH LEASE	\$65.00	\$65.00	\$65.00	\$60.00	\$60.00	\$63.00
ADV TAX	\$7.49	\$9.16	\$10.32	\$10.48	\$11.56	\$9.80
FENCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FLAT RATE	\$14.37	\$13.13	\$11.98	\$11.98	\$11.98	\$12.69
BENEFIT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$1.95	\$1.95	\$1.95	\$1.80	\$1.80	\$1.89
						\$0.00
TOTAL EXPENSE	\$18.25	\$18.25	\$24.25	\$24.26	\$25.34	\$22.07
NET TO LAND	\$46.75	\$46.75	\$40.75	\$35.74	\$34.66	\$40.93
<b>OR2 (NON PRODUCING)</b>						
USE SAME AG VALUE PER AC AS IC1			\$293			

PASTURE

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

IP (IMPROVED PASTURE)	2004	2003	2002	2001	2000 5-YR AVG	
CASH LEASE	\$40.50	\$40.50	\$35.00	\$35.00	\$40.50	\$38.30
ADV TAX	\$4.08	\$4.17	\$4.39	\$3.95	\$3.84	\$4.09
FENCE	\$2.00	\$1.30	\$1.30	\$1.30	\$1.20	\$1.42
FLAT RATE	\$14.37	\$13.13	\$11.98	\$11.98	\$11.19	\$12.53
BENEFIT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$1.66	\$0.33
MANAGEMENT 3%	\$1.22	\$1.22	\$1.05	\$1.05	\$1.22	\$1.15
<b>TOTAL EXPENSE</b>	<b>\$21.67</b>	<b>\$19.81</b>	<b>\$18.72</b>	<b>\$18.28</b>	<b>\$19.11</b>	<b>\$19.52</b>
<b>NET TO LAND</b>	<b>\$18.83</b>	<b>\$20.69</b>	<b>\$16.28</b>	<b>\$16.72</b>	<b>\$21.39</b>	<b>\$18.78</b>

NP1 (NATIVE PASTURE)	2004	2003	2002	2001	2000 5-YR AVG	
CASH LEASE	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
ADV TAX	\$3.18	\$3.11	\$3.18	\$2.89	\$3.00	\$3.07
FENCE	\$2.00	\$1.30	\$1.30	\$1.30	\$1.20	\$1.42
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
<b>TOTAL EXPENSE</b>	<b>\$5.78</b>	<b>\$5.01</b>	<b>\$5.08</b>	<b>\$4.79</b>	<b>\$4.80</b>	<b>\$5.09</b>
<b>NET TO LAND</b>	<b>\$14.22</b>	<b>\$14.99</b>	<b>\$14.92</b>	<b>\$15.21</b>	<b>\$15.20</b>	<b>\$14.91</b>

NP2 (NATIVE PASTURE)	2004	2003	2002	2001	2000 5-YR AVG	
CASH LEASE	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
ADV TAX	\$4.46	\$4.33	\$4.43	\$4.38	\$2.23	\$3.97
FENCE	\$2.00	\$1.30	\$1.30	\$1.20	\$1.20	\$1.40
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45
<b>TOTAL EXPENSE</b>	<b>\$6.91</b>	<b>\$6.08</b>	<b>\$6.18</b>	<b>\$6.03</b>	<b>\$3.88</b>	<b>\$5.82</b>
<b>NET TO LAND</b>	<b>\$8.09</b>	<b>\$8.92</b>	<b>\$8.82</b>	<b>\$8.97</b>	<b>\$11.12</b>	<b>\$9.18</b>

NP3 (NATIVE PASTURE)	2004	2003	2002	2001	2000 5-YR AVG	
CASH LEASE	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
ADV TAX	\$1.47	\$1.34	\$1.34	\$1.34	\$1.43	\$1.38
FENCE	\$1.60	\$1.30	\$1.30	\$1.30	\$1.20	\$1.34
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
<b>TOTAL EXPENSE</b>	<b>\$3.37</b>	<b>\$3.03</b>	<b>\$2.94</b>	<b>\$2.94</b>	<b>\$2.93</b>	<b>\$3.04</b>
<b>NET TO LAND</b>	<b>\$6.63</b>	<b>\$6.97</b>	<b>\$7.06</b>	<b>\$7.06</b>	<b>\$7.07</b>	<b>\$6.96</b>

**CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006  
AG VALUE TABLE**

**AG-VALUE CALCULATION**

<b>LAND CLASS</b>	<b>GROSS INCOME</b>	<b>TOTAL EXPENSE</b>	<b>NET TO LAND</b>	<b>CAP RATE</b>	<b>AG VALUE</b>
IC1	\$79.68	\$50.40	\$29.28	10.00%	\$293
IC2	\$77.01	\$49.82	\$27.18	10.00%	\$272
IC3	\$70.66	\$47.15	\$23.51	10.00%	\$235
DC1	\$44.08	\$29.25	\$14.83	10.00%	\$148
DC2	\$37.68	\$26.01	\$11.67	10.00%	\$117
DC3	\$38.76	\$25.23	\$13.53	10.00%	\$135
IP	\$38.30	\$19.52	\$18.78	10.00%	\$188
NP1	\$20.00	\$5.09	\$14.91	10.00%	\$149
NP2	\$15.00	\$5.82	\$9.18	10.00%	\$92
NP3	\$10.00	\$3.04	\$6.96	10.00%	\$70
OR1	\$63.00	\$22.07	\$40.93	10.00%	\$409
OR2	\$79.68	\$50.40	\$29.28	10.00%	\$293
MU	<b>FLAT RATE FOR ALL ACREAGE</b>				\$5.00
SF1	<b>FLAT RATE FOR ALL ACREAGE</b>				10,000
SF2	<b>FLAT RATE FOR ALL ACREAGE</b>				3,000
SF3	<b>FLAT RATE FOR ALL ACREAGE</b>				1,500

**CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006  
VALUE DIFFERENCE**

<b>CLASS</b>	<b>03 VALUE</b>	<b>05 VALUE</b>	<b>06 VALUE</b>	<b>DIFFERENCE</b>
IC1	\$271	\$278	\$293	\$15
IC2	\$248	\$244	\$272	\$28
IC3	\$207	\$217	\$235	\$18
DC1	\$110	\$124	\$148	\$24
DC2	\$122	\$123	\$117	(\$6)
DC3	\$115	\$120	\$135	\$15
IP	\$194	\$192	\$188	(\$4)
NP1	\$151	\$151	\$149	(\$2)
NP2	\$110	\$98	\$92	(\$6)
NP3	\$70	\$70	\$70	(\$0)
MU	\$5	\$5	\$5	\$0
O1	\$356	\$404	\$409	\$5
O2	\$271	\$278	\$293	\$15

COTTON

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

INCOME AND EXPENSES  
BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-IRRIGATED CROPLAND

CROP UPLAND COTTON

CLASS IC1

	2004	2003	2002	2001	2000
AC PLANTED	26,100	28,500	24600	36800	34600
AC HARVESTED	24,400	27,200	22100	35000	34600
%HARVESTED	93.49%	95.44%	89.84%	95.11%	100%
PROD TOT/BALES	41,480	36493	2507	44990	41,808
YIELD-HARVESTED/POUNDS/AC	816.00	644	554	617	580
YIELD-PLANTED/POUNDS/AC	762.85	614.62	497.7	586.82	580
ADJ YIELD-PLANTED/POUNDS/AC	772.81	622.65	512.12	603.82	597.02
COTTONSEED-YIELD/TON/AC	0.506	0.372	0.415	0.407	0.364
DEFICIENCY ESTABLISH YIELD/#/AC	520.00	520	520	520	520
PRICE-CENTS/POUND	\$ 0.577	\$ 0.582	\$ 0.383	\$ 0.281	\$ 0.514
DEFICIENCY PMT-PRICE/POUND	\$ 0.032	\$ 0.024	\$ 0.057	\$ 0.070	\$ 0.070
COTTONSEED PRICE/TON	\$ 104.000	\$ 125.00	\$ 103.00	\$ 94.50	\$ 108.00
HARVESTED INCOME	\$445.91	362.38	196.14	169.67	\$ 306.87
DEFICIENCY INCOME	\$16.64	12.48	29.8	36.4	\$ 36.40
COTTONSEED INCOME	\$52.62	46.5	42.75	38.46	\$ 39.31
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$515.18	421.36	268.68	244.54	\$ 382.58
LAND OWNER'S % OF INCOME(25%)	\$128.79	\$ 105.34	\$ 67.17	\$ 61.13	\$ 114.18
<b>EXPENSES</b>					
CHEMICALS	\$105.34	\$ 113.75	\$ 137.00	\$ 133.00	\$133.00
GIN, BAG, TIES	\$82.50	\$ 98.79	\$ 90.38	\$ 87.75	\$87.75
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$187.84	\$ 212.54	\$ 227.38	\$ 220.75	\$220.75
LAND OWNER'S % OF EXPENSES(25%)	\$46.96	\$53.14	\$56.85	\$55.19	\$55.19
NET INCOME BEFORE TAXES	\$81.83	\$ 52.21	\$ 10.33	\$ 5.95	\$40.46
PROPERTY TAXES	\$5.70	\$ 5.40	\$ 5.94	\$ 4.88	\$5.59
FLAT RATE	\$11.98	\$ 11.98	\$ 11.98	\$ 11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$ -	\$ 1.66	\$ 1.66	\$1.66
MANAGEMENT 3%	\$3.86	\$ 3.16	\$ 2.02	\$ 1.83	\$2.87
LAND OWNER'S TOTAL EXPENSES	\$68.51	\$ 73.67	\$ 78.44	\$ 74.85	\$76.50
LAND OWNER'S NET TO LAND	\$60.29	\$ 31.67	\$ 11.27	\$ (13.71)	\$19.14

COTTON

CAMERON APPRAISAL DISTRICT  
 TAX YEAR 2006  
 INCOME AND EXPENSES  
 BENEFIT/BOND TAX INCLUDED  
 TYPE: 1/4 SHARE LEASE  
 CLASS-IRRIGATED CROPLAND  
 CROP UPLAND COTTON  
 CLASS IC2

	2004	2003	2002	2001	2000
AC PLANTED	26,100	28,500	24,600	36,800	34600
AC HARVESTED	24,400	27,200	22,100	35,000	34600
%HARVESTED	93.49%	95.44%	89.84%	95.11%	100.00%
PROD TOT/BALES	41,480	36,493	25,507	44,990	41808
YIELD-HARVESTED/POUNDS/AC	816.00	644.00	554.00	617	580.00
YIELD-PLANTED/POUNDS/AC	762.85	614.62	497.70	587	580
ADJ YIELD-PLANTED/POUNDS/AC	768.69	619.82	491.05	579	575.25
COTTONSEED-YIELD/TON/AC	0.506	0.372	0.415	0.407	0.364
DEFICIENCY ESTABLISH YIELD#/AC	520	520	520	520	520
PRICE-CENTS/POUND	\$ 0.577	\$ 0.582	\$ 0.383	\$ 0.281	0.514
DEFICIENCY PMT-PRICE/POUND	\$ 0.032	\$ 0.02	\$ 0.06	\$ 0.07	0.07
COTTONSEED PRICE/TON	\$ 104.00	\$ 125.00	\$ 103.00	\$ 94.50	108.00
HARVESTED INCOME	\$443.53	\$ 360.73	\$ 188.07	\$ 162.69	\$294.14
DEFICIENCY INCOME	\$16.64	\$ 12.48	\$ 29.80	\$ 36.40	\$36.40
COTTONSEED INCOME	\$52.62	\$ 46.50	\$ 42.75	\$ 38.46	\$39.31
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$512.80	\$ 419.71	\$ 260.61	\$ 237.56	\$369.85
LAND OWNER'S % OF INCOME(25%)	\$128.20	\$ 104.93	\$ 65.15	\$ 59.39	\$92.46
<b>EXPENSES</b>					
CHEMICALS	\$105.34	\$ 113.75	\$ 137.00	\$ 133.00	\$133.00
GIN, BAG, TIES	\$82.50	\$ 98.79	\$ 90.38	\$ 87.75	\$87.75
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$187.84	\$ 212.54	\$ 227.38	\$ 220.75	\$220.75
LAND OWNER'S % OF EXPENSES(25%)	\$46.96	\$ 53.14	\$ 56.85	\$ 55.19	\$55.19
NET INCOME BEFORE TAXES	\$81.24	\$ 51.79	\$ 8.31	\$ 4.20	\$37.27
PROPERTY TAXES	\$5.22	\$ 4.93	\$ 5.48	\$ 4.46	\$4.94
FLAT RATE	\$11.98	\$ 11.98	\$ 11.98	\$ 11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$ -	\$ 1.66	\$ 1.66	\$1.66
MANAGEMENT 3%	\$3.85	\$ 3.15	\$ 1.95	\$ 1.78	\$2.77
LAND OWNER'S TOTAL EXPENSES	\$68.01	\$ 73.19	\$ 77.92	\$ 74.38	\$75.76
LAND OWNER'S NET TO LAND	\$60.19	\$ 31.74	\$ (12.76)	\$ (14.99)	\$16.71

COTTON

CAMERON APPRAISAL DISTRICT  
 TAX YEAR 2006  
 INCOME AND EXPENSES  
 BENEFIT/BOND TAX INCLUDED  
 TYPE: 1/4 SHARE LEASE  
 CLASS-IRRIGATED CROPLAND  
 CROP UPLAND COTTON  
 CLASS IC3

	2004	2003	2002	2001	2000
AC PLANTED	26,100	28,500	26,600	36,800	34,600
AC HARVESTED	24,400	27,200	22,100	35,000	34,600
%HARVESTED	93.49%	95.44%	89.84%	65.11%	100.00%
PROD TOT/BALES	41,480	36,493	2,507	44,990	41,808
YIELD-HARVESTED/POUNDS/AC	816.00	644.00	554.00	617.00	580.00
YIELD-PLANTED/POUNDS/AC	762.85	614.62	497.7	586.82	580
ADJ YIELD-PLANTED/POUNDS/AC	673.12	542.33	421.9	497.1	491.32
COTTONSEED-YIELD/TON/AC	0.506	0.372	0.415	0.407	0.364
DEFICIENCY ESTABLISH YIELD#/AC	520	520	520	520	520
PRICE-CENTS/POUND	0.577	0.582	0.383	0.281	0.514
DEFICIENCY PMT-PRICE/POUND	0.032	0.024	0.0573	0.07	0.07
COTTONSEED PRICE/TON	104.00	125.00	103.00	94.50	108.00
HARVESTED INCOME	\$388.39	\$315.64	\$161.59	\$139.68	\$252.54
DEFICIENCY INCOME	\$16.64	12.48	29.8	36.4	36.4
COTTONSEED INCOME	\$52.62	46.5	42.75	38.46	39.31
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$457.66	374.62	234.13	214.55	328.25
LAND OWNER'S % OF INCOME(25%)	\$114.41	93.65	58.53	53.64	82.06
<b>EXPENSES</b>					
CHEMICALS	\$105.34	\$113.75	\$137.00	\$133.00	\$133.00
GIN, BAG, TIES	\$82.50	\$98.79	\$90.38	\$87.75	\$87.75
GOVT SET ASIDE	89.00%	89.00%	89.00%	89.00%	89.00%
TOTAL EXPENSES	\$167.18	\$189.16	\$202.37	\$196.47	\$196.47
LAND OWNER'S % OF EXPENSES(25%)	\$41.79	\$47.29	\$50.59	\$49.12	\$49.12
NET INCOME BEFORE TAXES	\$72.62	\$46.36	\$7.94	\$4.52	\$32.95
PROPERTY TAXES	\$4.36	\$4.27	\$4.54	\$3.62	\$3.74
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$3.43	\$2.81	\$1.76	\$1.61	\$2.46
LAND OWNER'S TOTAL EXPENSES	\$61.56	\$66.35	\$70.52	\$67.29	\$68.17
LAND OWNER'S NET TO LAND	\$52.85	\$27.30	(\$11.99)	(\$13.66)	\$13.89

COTTON

DATA VERIFICATION YEAR 2004

COTTON YIELD PLANTED # / ACRE 762.85  
 COTTON ACRES PLANTED 26,100

TOTAL BALES=(YIELDxACRES)/480 41,480

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	94,873	43,734	13,378	151,985
PERCENTAGE PER CLASS	62.42%	28.78%	8.80%	100.00%
ACRES OF COTTON PER CLASS	16,292	7,510	2,297	26,100
%YIELD ADJUSTMENT PER CLASS	101.306%	100.765%	88.238%	
ADJUSTED YIELDS # PER CLASS	772.81	768.69	673.12	
TOTAL ADJUSTED BALES PER CLASS	26,231	12,027	3,222	
TOTAL ADJUSTED BALES				41,480
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

COTTON

DATA VERIFICATION YEAR 2003

COTTON YIELD PLANTED # / ACRE 614.62  
 COTTON ACRES PLANTED 28,500

TOTAL BALES=(YIELDxACRES)/480 36,493

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	88,557	41,484	12,812	142,853
PERCENTAGE PER CLASS	61.99%	29.04%	8.97%	100.00%
ACRES OF COTTON PER CLASS	17,668	8,276	2,556	28,500
%YIELD ADJUSTMENT PER CLASS	101.306%	100.845%	88.238%	
ADJUSTED YIELDS # PER CLASS	622.65	619.82	542.33	
TOTAL ADJUSTED BALES PER CLASS	22,918	10,687	2,888	
TOTAL ADJUSTED BALES				36,493
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%



COTTON

DATA VERIFICATION YEAR 2001

COTTON YIELD PLANTED # / ACRE 586.82  
 COTTON ACRES PLANTED 36,800

TOTAL BALES=(YIELDxACRES)/480 44,990

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,839	46,150	14,878	160,867
PERCENTAGE PER CLASS	62.06%	28.69%	9.25%	100.00%
ACRES OF COTTON PER CLASS	22,839	10,557	3,403	36,800
%YIELD ADJUSTMENT PER CLASS	102.90%	98.64%	84.71%	
ADJUSTED YIELDS # PER CLASS	603.82	578.98	497.10	
TOTAL ADJUSTED BALES PER CLASS	28,731	12,734	3,525	
TOTAL ADJUSTED BALES				44,990
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

COTTON

DATA VERIFICATION YEAR 2000

COTTON YIELD PLANTED # / ACRE 580  
 COTTON ACRES PLANTED 34,600

TOTAL BALES=(YIELDxACRES)/480 41,808

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	102,149	47,351	15,482	164,982
PERCENTAGE PER CLASS	61.92%	28.70%	9.38%	100.00%
ACRES OF COTTON PER CLASS	21,423	9,930	3,247	34,600
%YIELD ADJUSTMENT PER CLASS	102.94%	98.66%	84.710%	
ADJUSTED YIELDS # PER CLASS	597.02	572.25	491.32	
TOTAL ADJUSTED BALES PER CLASS	26,645	11,839	3,323	
TOTAL ADJUSTED BALES				41,808
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

COTTON

CAMERON APPRAISAL DISTRICT  
 TAX YEAR 2006  
 INCOME AND EXPENSES  
 BENEFIT/BOND TAX INCLUDED  
 TYPE: 1/4 SHARE LEASE  
 CLASS-DRY CROPLAND  
 CROP UPLAND COTTON  
 CLASS DC1

	2004	2003	2002	2001	2000
AC PLANTED	26,000	30,500	48,200	44,600	45,900
AC HARVESTED	22,500	28,400	8,000	13,000	30,300
%HARVESTED	86.54%	93.11%	16.60%	29.15%	66.01%
PROD TOT/BALES	29,297	29,288	5,000	6,690	43,114
YIELD-HARVESTED/POUNDS/AC	625.00	495.00	300.00	247.00	683.00
YIELD-PLANTED/POUNDS/AC	540.87	460.92	49.79	72.00	450.87
ADJ YIELD-PLANTED/POUNDS/AC	640.70	545.99	54.82	79.26	496.35
COTTONSEED-YIELD/TON/AC	0.5000	0.8170	0.4090	0.4030	0.3600
DEFICIENCY ESTABLISH YIELD/AC	400.00	400.00	400.00	400.00	400.00
PRICE-CENTS/POUND	0.426	0.582	0.383	0.281	0.514
DEFICIENCY PMT-PRICE/POUND	0.024	0.024	0.0573	0.07	0.07
COTTONSEED PRICE/TON	104.00	125.00	103.00	94.50	108.00
HARVESTED INCOME	\$272.94	\$317.77	\$20.99	\$22.27	\$255.13
DEFICIENCY INCOME	\$9.60	\$9.60	\$22.92	\$28.00	\$28.00
COTTONSEED INCOME	\$52.00	\$102.13	\$42.13	\$38.08	\$38.88
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$334.54	\$429.49	\$86.04	\$88.36	\$322.01
LAND OWNER'S % OF INCOME(25%)	\$83.63	\$107.37	\$21.51	\$22.09	\$80.50
<b>EXPENSES</b>					
CHEMICALS	\$75.65	\$88.00	\$92.28	\$89.60	\$89.60
GIN, BAG, TIES	\$50.00	\$98.79	\$90.38	\$87.75	\$87.75
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$125.65	\$186.79	\$182.66	\$177.35	\$177.35
LAND OWNER'S % OF EXPENSES(25%)	\$31.41	\$46.70	\$45.67	\$44.34	\$44.34
NET INCOME BEFORE TAXES	\$52.22	\$60.68	(\$24.15)	(\$22.25)	\$36.16
PROPERTY TAXES	\$2.32	\$3.52	\$5.41	\$4.09	\$5.06
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT/BOND TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$2.51	\$3.22	\$0.65	\$0.66	\$2.42
LAND OWNER'S TOTAL EXPENSES	\$36.24	\$53.44	\$51.72	\$49.09	\$51.82
LAND OWNER'S NET TO LAND	\$47.40	\$53.94	(\$30.21)	(\$27.00)	\$28.69

COTTON

CAMERON APPRAISAL DISTRICT

TAX YEAR 2006

INCOME AND EXPENSES

BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-DRY CROPLAND

CROP UPLAND COTTON

CLASS DC2

	2004	2003	2002	2001	2000
AC PLANTED	26,000	30,500	48,200	44,600	45,900
AC HARVESTED	22,500	28,400	8,000	13,000	30,300
%HARVESTED	86.54%	93.11%	16.60%	29.15%	66.01%
PROD TOT/BALES	29,297	29,288	5,000	6,690	43,114
YIELD-HARVESTED/POUNDS/AC	625.00	495.00	300.00	247.00	683.00
YIELD-PLANTED/POUNDS/AC	540.87	460.92	49.79	72.00	450.87
ADJ YIELD-PLANTED/POUNDS/AC	487.05	415.06	49.38	71.40	447.13
COTTONSEED-YIELD/TON/AC	0.5000	0.8170	0.4090	0.4030	0.3600
DEFICIENCY ESTABLISH YIELD#/AC	400.00	400.00	400.00	400.00	400.00
PRICE-CENTS/POUND	0.426	0.582	0.383	0.281	0.514
DEFICIENCY PMT-PRICE/POUND	0.024	0.024	0.0573	0.07	0.07
COTTONSEED PRICE/TON	\$104.00	\$125.00	\$103.00	\$94.50	\$108.00
HARVESTED INCOME	\$207.48	\$241.56	\$18.91	\$20.06	\$229.82
DEFICIENCY INCOME	\$9.60	\$9.60	\$22.92	\$28.00	\$28.00
COTTONSEED INCOME	\$52.00	\$102.13	\$42.13	\$38.08	\$38.88
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$269.08	\$353.29	\$83.96	\$86.15	\$296.70
LAND OWNER'S % OF INCOME(25%)	\$67.27	\$88.32	\$20.99	\$21.54	\$74.18
<b>EXPENSES</b>					
CHEMICALS	\$75.65	\$88.00	\$92.28	\$89.60	\$89.60
GIN, BAG, TIES	\$50.00	\$98.79	\$90.38	\$87.75	\$87.75
GOVT SET ASIDE	85.00%	85.00%	85.00%	85.00%	85.00%
TOTAL EXPENSES	\$106.80	\$158.77	\$155.26	\$150.75	\$150.75
LAND OWNER'S % OF EXPENSES(25%)	\$26.70	\$39.69	\$38.82	\$37.69	\$37.69
NET INCOME BEFORE TAXES	\$40.57	\$48.63	(\$17.83)	(\$16.15)	\$36.49
PROPERTY TAXES	\$2.57	\$3.54	\$4.39	\$4.13	\$4.21
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT/BOND TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$2.02	\$2.62	\$0.63	\$0.65	\$2.23
LAND OWNER'S TOTAL EXPENSES	\$31.29	\$45.88	\$43.83	\$42.47	\$44.12
LAND OWNER'S NET TO LAND	\$35.98	\$42.44	(\$22.84)	(\$20.93)	\$30.06

COTTON

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

INCOME AND EXPENSES  
BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-DRY CROPLAND

CROP UPLAND COTTON

CLASS DC3

	2004	2003	2002	2001	2000
AC PLANTED	26,000	30,500	42,800	44,600	45,900
AC HARVESTED	22,500	28,400	8,000	13,000	30,300
%HARVESTED	86.54%	93.11%	16.60%	29.15%	66.01%
PROD TOT/BALES	29,297	29,288	5,000	6,690	43,114
YIELD-HARVESTED/POUNDS/AC	625.00	495.00	300.00	247.00	683.00
YIELD-PLANTED/POUNDS/AC	540.87	460.92	49.79	72.00	450.87
ADJ YIELD-PLANTED/POUNDS/AC	472.23	405.42	44.72	64.70	401.68
COTTONSEED-YIELD/TON/AC	0.5000	0.8170	0.4090	0.4030	0.3600
DEFICIENCY ESTABLISH YIELD#/AC	400.00	400.00	400.00	400.00	400.00
PRICE-CENTS/POUND	0.426	0.582	0.383	0.281	0.514
DEFICIENCY PMT-PRICE/POUND	0.024	0.024	0.0573	0.07	0.07
COTTONSEED PRICE/TON	104.00	125.00	103.00	94.50	108.00
HARVESTED INCOME	\$201.17	\$235.96	\$17.13	\$18.18	\$206.46
DEFICIENCY INCOME	\$9.60	\$9.60	\$22.92	\$28.00	\$28.00
COTTONSEED INCOME	\$52.00	\$102.13	\$42.13	\$38.08	\$38.88
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$262.77	\$347.68	\$82.17	\$84.26	\$273.34
LAND OWNER'S % OF INCOME(25%)	\$65.69	\$86.92	\$20.54	\$21.07	\$68.34
<b>EXPENSES</b>					
CHEMICALS	\$75.65	\$88.00	\$92.28	\$89.60	\$89.60
GIN, BAG, TIES	\$50.00	\$98.79	\$90.38	\$87.75	\$87.75
GOVT SET ASIDE	85.00%	85.00%	85.00%	85.00%	85.00%
TOTAL EXPENSES	\$106.80	\$158.77	\$155.26	\$150.75	\$150.75
LAND OWNER'S % OF EXPENSES(25%)	\$26.70	\$39.69	\$38.82	\$37.69	\$37.69
NET INCOME BEFORE TAXES	\$38.99	\$47.23	(\$18.27)	(\$16.62)	\$30.65
PROPERTY TAXES	\$2.42	\$2.64	\$3.89	\$2.69	\$3.63
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT/BOND TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$1.97	\$2.61	\$0.62	\$0.63	\$2.05
LAND OWNER'S TOTAL EXPENSES	\$31.09	\$44.94	\$43.32	\$41.01	\$43.37
LAND OWNER'S NET TO LAND	\$34.60	\$41.98	(\$22.78)	(\$19.74)	\$24.97

COTTON

DATA VERIFICATION YEAR 2004

COTTON YIELD PLANTED # / ACRE 540.87  
 COTTON ACRES PLANTED 26,000

TOTAL BALES=(YIELDxACRES)/480 29,297

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,505	18,989	23,665	69,159
PERCENTAGE PER CLASS	38.32%	27.46%	34.22%	100.00%
ACRES OF COTTON PER CLASS	9,964	7,139	8,897	26,000
%YIELD ADJUSTMENT PER CLASS	118.46%	90.05%	87.31%	
ADJUSTED YIELDS # PER CLASS	640.70	487.05	472.23	
TOTAL ADJUSTED BALES PER CLASS	13,300	7,244	8,753	
TOTAL ADJUSTED BALES				29,297
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.0%

COTTON

DATA VERIFICATION YEAR 2003

COTTON YIELD PLANTED # / ACRE 460.92  
 COTTON ACRES PLANTED 30,500

TOTAL BALES=(YIELDxACRES)/480 29,288

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	24,741	18,721	22,458	65,920
PERCENTAGE PER CLASS	37.53%	28.40%	34.07%	100.00%
ACRES OF COTTON PER CLASS	11,447	8,662	10,391	30,500
%YIELD ADJUSTMENT PER CLASS	118.46%	90.05%	87.96%	
ADJUSTED YIELDS # PER CLASS	545.99	415.06	405.42	
TOTAL ADJUSTED BALES PER CLASS	13,021	7,490	8,776	
TOTAL ADJUSTED BALES				29,288
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

COTTON

DATA VERIFICATION YEAR 2002

COTTON YIELD PLANTED # / ACRE 49.79  
 COTTON ACRES PLANTED 48,200

TOTAL BALES=(YIELDxACRES)/480 5,000

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,153	19,132	24,324	69,609
PERCENTAGE PER CLASS	37.57%	27.48%	34.94%	100.00%
ACRES OF COTTON PER CLASS	18,109	13,248	16,843	48,200
%YIELD ADJUSTMENT PER CLASS	110.09%	99.17%	89.81%	
ADJUSTED YIELDS # PER CLASS	54.82	49.38	44.72	
TOTAL ADJUSTED BALES PER CLASS	2,068	1,363	1,569	
TOTAL ADJUSTED BALES				5,000
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

COTTON

DATA VERIFICATION YEAR 2001

COTTON YIELD PLANTED # / ACRE 72  
 COTTON ACRES PLANTED 44,600

TOTAL BALES=(YIELDxACRES)/480 6,690

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,277	18,803	24,582	69,662
PERCENTAGE PER CLASS	37.72%	26.99%	35.29%	100.00%
ACRES OF COTTON PER CLASS	16,823	12,038	15,738	44,600
%YIELD ADJUSTMENT PER CLASS	110.09%	99.17%	79.87%	
ADJUSTED YIELDS # PER CLASS	79.26	71.40	64.70	
TOTAL ADJUSTED BALES PER CLASS	2,778	1,791	2,121	
TOTAL ADJUSTED BALES				6,690
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

COTTON

DATA VERIFICATION YEAR 2000

COTTON YIELD PLANTED # / ACRE 450.87  
 COTTON ACRES PLANTED 45,900

TOTAL BALES=(YIELDxACRES)/480 43,114

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,951	19,570	23,434	69,955
PERCENTAGE PER CLASS	38.53%	27.98%	33.50%	100.00%
ACRES OF COTTON PER CLASS	17,684	12,841	15,376	45,900
%YIELD ADJUSTMENT PER CLASS	110.09%	99.17%	89.09%	
ADJUSTED YIELDS # PER CLASS	496.36	447.13	401.68	
TOTAL ADJUSTED BALES PER CLASS	18,286	11,961	12,867	
TOTAL ADJUSTED BALES				43,114
PHANTOM BALES AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

CORN

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

INCOME AND EXPENSES

BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-IRRIGATED CROPLAND

CORN

CLASS IC1

	2004	2003	2002	2001	2000
AC PLANTED	18,600	12,900	9,400	16,200	20,100
AC HARVESTED	17,800	11,500	4,900	13,800	20,100
%HARVESTED	95.70%	89.15%	52.13%	85.19%	100.00%
PROD TOT/BU	2,540,060	1,061,450	378,770	811,440	1,875,330
YIELD-HARVESTED/BU/AC	142.70	92.30	77.30	58.80	93.30
YIELD-PLANTED/BU/AC	136.56	82.28	40.29	50.09	93.30
ADJ YIELD-PLANTED/BU/AC	146.80	94.95	79.57	60.53	96.04
DEFICIENCY ESTABLISH YIELD\BU\AC	90.00	85.00	85.00	85.00	85.00
PRICE-CENTS/BU	\$2.55	\$2.60	\$2.60	\$2.40	\$2.15
DEFICIENCY PMT-PRICE/BU	\$0.15	\$0.22	\$0.22	\$0.33	\$0.33
HARVESTED INCOME	\$374.34	\$246.88	\$206.89	\$145.27	\$206.49
DEFICIENCY INCOME	\$13.05	\$18.70	\$18.70	\$28.05	\$28.05
GOVT SET ASIDE	96.40%	96.40%	96.40%	96.40%	96.40%
GROSS INCOME	\$373.45	\$256.02	\$217.47	\$167.08	\$226.10
LAND OWNER'S % OF INCOME(25%)	\$93.36	\$64.00	\$54.37	\$41.77	\$56.52
EXPENSES					
CHEMICALS/HARV/HUAL/DRYING	\$57.74	\$111.25	\$117.22	\$115.75	\$115.75
GOVT SET ASIDE	96.40%	96.40%	96.40%	96.40%	96.40%
TOTAL EXPENSES	\$55.66	\$107.25	\$113.00	\$111.58	\$111.58
LAND OWNER'S % OF EXPENSES(25%)	\$13.92	\$26.81	\$28.25	\$27.90	\$27.90
NET INCOME BEFORE TAXES	\$79.45	\$37.19	\$26.12	\$13.87	\$28.63
PROPERTY TAXES	\$5.70	\$5.40	\$5.94	\$4.88	\$5.59
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$2.80	\$1.92	\$1.63	\$1.25	\$1.70
LAND OWNER'S TOTAL EXPENSES	\$34.40	\$46.11	\$49.46	\$46.98	\$48.04
LAND OWNER'S NET TO LAND	\$58.96	\$17.89	\$4.91	(\$5.21)	\$8.49

CORN

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

INCOME AND EXPENSES

BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-IRRIGATED CROPLAND

CORN

CLASS IC2

	2004	2003	2002	2000	2001
AC PLANTED	18,600	12,900	9,400	16,200	15,900
AC HARVESTED	17,800	11,500	4,900	13,800	12,700
%HARVESTED	95.70%	89.15%	52.13%	85.19%	79.87%
PROD TOT/BU	2,540,060	1,061,450	378,770	811,440	1,013,460
YIELD-HARVESTED/BU/AC	142.70	92.30	77.30	58.80	79.80
YIELD-PLANTED/BU/AC	136.56	82.28	40.29	50.09	63.74
ADJ YIELD-PLANTED/BU/AC	140.55	90.91	79.14	57.90	78.63
DEFICIENCY ESTABLISH YIELD\BU\AC	90.00	85.00	85.00	85.00	85.00
PRICE-CENTS/BU	\$2.55	\$2.60	\$2.60	\$2.40	\$2.25
DEFICIENCY PMT-PRICE/BU	\$0.15	\$0.22	\$0.22	\$0.33	\$0.41
HARVESTED INCOME	\$358.41	\$236.37	\$197.71	\$138.97	\$176.93
DEFICIENCY INCOME	\$13.05	\$18.70	\$18.70	\$28.05	\$34.85
GOVT SET ASIDE	96.40%	96.40%	96.40%	96.40%	96.40%
GROSS INCOME	\$358.09	\$245.89	\$208.85	\$161.01	\$204.15
LAND OWNER'S % OF INCOME(25%)	\$89.52	\$61.47	\$52.21	\$40.25	\$51.04
EXPENSES					
CHEMICALS	\$57.74	\$111.25	\$117.22	\$115.75	\$115.75
GOVT SET ASIDE	96.40%	96.40%	96.40%	96.40%	96.40%
TOTAL EXPENSES	\$55.66	\$107.25	\$113.00	\$111.58	\$111.58
LAND OWNER'S % OF EXPENSES(25%)	\$13.92	\$26.81	\$28.25	\$27.90	\$27.90
NET INCOME BEFORE TAXES	\$75.61	\$34.66	\$23.96	\$12.36	\$23.14
PROPERTY TAXES	\$5.22	\$4.93	\$5.48	\$4.46	\$5.27
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$2.69	\$1.84	\$1.57	\$1.21	\$1.53
LAND OWNER'S TOTAL EXPENSES	\$33.80	\$45.56	\$48.93	\$46.52	\$47.55
LAND OWNER'S NET TO LAND	\$55.72	\$15.91	\$3.28	(\$6.27)	\$3.49

## CORN

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

## INCOME AND EXPENSES

## BENEFIT/BOND TAX INCLUDED

## TYPE: 1/4 SHARE LEASE

## CLASS-IRRIGATED CROPLAND

## CROP UPLAND CORN

## CLASS IC3

	2004	2003	2002	2001	2000
AC PLANTED	18,600	12,900	9,400	16,200	20,100
AC HARVESTED	17,800	11,500	4,900	13,800	20,100
%HARVESTED	95.70%	89.15%	52.13%	85.19%	100.00%
PROD TOT/BU	2,540,060	1,061,450	378,770	811,440	1,875,330
YIELD-HARVESTED/BU/AC	142.70	92.30	77.30	58.80	93.30
YIELD-PLANTED/BU/AC	136.56	82.28	40.29	50.09	93.30
ADJ YIELD-PLANTED/BU/AC	120.62	78.46	65.71	49.98	91.96
DEFICIENCY ESTABLISH YIELD\BU\AC	90.00	85.00	85.00	85.00	85.00
PRICE-CENTS/BU	\$2.55	\$2.60	\$2.60	\$2.40	\$2.15
DEFICIENCY PMT-PRICE/BU	\$0.15	\$0.22	\$0.22	\$0.33	\$0.33
HARVESTED INCOME	\$307.59	\$203.98	\$170.83	\$119.95	\$170.51
DEFICIENCY INCOME	\$13.05	\$18.70	\$18.70	\$28.05	\$28.05
GOVT SET ASIDE	96.40%	96.40%	96.40%	96.40%	96.40%
GROSS INCOME	\$309.10	\$214.67	\$182.71	\$142.67	\$191.41
LAND OWNER'S % OF INCOME(25%)	\$77.28	\$53.67	\$45.68	\$35.67	\$47.85
EXPENSES					
CHEMICALS	\$57.74	\$111.25	\$117.22	\$115.75	\$115.75
GOVT SET ASIDE	96.40%	96.40%	96.40%	96.40%	96.40%
TOTAL EXPENSES	\$55.66	\$107.25	\$113.00	\$111.58	\$111.58
LAND OWNER'S % OF EXPENSES(25%)	\$13.92	\$26.81	\$28.25	\$27.90	\$27.90
NET INCOME BEFORE TAXES	\$63.36	\$26.86	\$17.43	\$7.77	\$19.96
PROPERTY TAXES	\$4.36	\$4.27	\$4.54	\$3.62	\$3.74
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.19	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$2.32	\$1.61	\$1.37	\$1.07	\$1.44
LAND OWNER'S TOTAL EXPENSES	\$32.57	\$44.67	\$47.80	\$45.53	\$45.92
LAND OWNER'S NET TO LAND	\$44.70	\$8.99	(\$2.12)	(\$9.86)	\$1.93

CORN

DATA VERIFICATION YEAR 2004

CORN YIELD PLANTED BU / ACRE 142.70  
 CORN ACRES PLANTED 17,800

TOTAL BUSHLES=(YIELDxACRES) 2,540,060

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	94,873	43,734	13,378	151,985
PERCENTAGE PER CLASS	62.42%	28.78%	8.80%	100.00%
ACRES OF CORN PER CLASS	11,111	5,122	1,567	17,800
%YIELD ADJUSTMENT PER CLASS	102.87%	98.497%	84.53%	
ADJUSTED YIELDS BU PER CLASS	146.80	140.55	120.62	
TOTAL ADJUSTED BU PER CLASS	1,631,147	719,919	188,994	
TOTAL ADJUSTED BUSHLES				2,540,060
PHANTOM BU AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

CORN

DATA VERIFICATION YEAR 2003

CORN YIELD PLANTED BU / ACRE	92.3			
CORN ACRES PLANTED	11,500			
TOTAL BUSHLES=(YIELDxACRES)				1,061,450

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	88,557	41,484	12,812	142,853
PERCENTAGE PER CLASS	61.99%	29.04%	8.97%	100.00%
ACRES OF CORN PER CLASS	7,129	3,340	1,031	11,500
%YIELD ADJUSTMENT PER CLASS	102.87%	98.50%	85.00%	
ADJUSTED YIELDS BU PER CLASS	94.95	90.91	78.46	
TOTAL ADJUSTED BU PER CLASS	676,896	106,584	80,918	
TOTAL ADJUSTED BUSHLES				1,061,450
PHANTOM BU AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

CORN

DATA VERIFICATION YEAR 2002

CORN YIELD PLANTED BU / ACRE 77.3  
 CORN ACRES PLANTED 4,900

TOTAL BUSHLES=(YIELDxACRES) 378,770

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,576	45,796	14,927	160,299
PERCENTAGE PER CLASS	62.12%	28.57%	9.31%	100.00%
ACRES OF CORN PER CLASS	3,044	1,400	456	4,900
%YIELD ADJUSTMENT PER CLASS	102.94%	98.48%	85.00%	
ADJUSTED YIELDS BU PER CLASS	79.57	76.12	65.71	
TOTAL ADJUSTED BU PER CLASS	242,205	106,584	29,980	
TOTAL ADJUSTED BUSHLES				378,770
PHANTOM BU AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

CORN

DATA VERIFICATION YEAR 2001

CORN YIELD PLANTED BU / ACRE 58.8  
 CORN ACRES PLANTED 13,800

TOTAL BUSHLES=(YIELDxACRES) 811,440

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,839	46,150	14,878	160,867
PERCENTAGE PER CLASS	62.06%	28.69%	9.25%	100.00%
ACRES OF CORN PER CLASS	8,565	3,959	1,276	13,800
%YIELD ADJUSTMENT PER CLASS	102.94%	98.48%	85.00%	
ADJUSTED YIELDS BU PER CLASS	60.53	57.90	49.98	
TOTAL ADJUSTED BU PER CLASS	518,411	229,239	63,790	
TOTAL ADJUSTED BUSHLES				811,440
PHANTOM BU AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

CORN

DATA VERIFICATION YEAR 2000

CORN YIELD PLANTED BU / ACRE	93.3			
CORN ACRES PLANTED	20,100			
<b>TOTAL BUSHLES=(YIELDxACRES)</b>				<b>1,875,330</b>

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	102,149	47,351	15,482	164,982
PERCENTAGE PER CLASS	61.92%	28.70%	9.38%	100.00%
ACRES OF CORN PER CLASS	12,445	5,769	1,886	20,100
%YIELD ADJUSTMENT PER CLASS	102.94%	98.56%	85.00%	
ADJUSTED YIELDS BU PER CLASS	96.04	91.96	79.31	
TOTAL ADJUSTED BU PER CLASS	1,195,252	530,493	149,585	
<b>TOTAL ADJUSTED BUSHLES</b>				<b>1,875,330</b>
PHANTOM BU AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

## SORGHUM

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006INCOME AND EXPENSES  
BENEFIT/BOND TAX INCLUDED  
TYPE: 1/4 SHARE LEASE

## CLASS-IRRIGATED CROPLAND

## SORGHUM

## CLASS IC1

	2004	2003	2002	2001	2000
AC PLANTED	58,100	55,400	38,800	46,500	48,000
AC HARVESTED	57,800	55,000	38,500	45,700	46,000
%HARVESTED	99.48%	99.28%	99.23%	98.28%	95.83%
PROD TOT/CWT	2,329,918	2,350,150	1,240,855	1,650,227	1,735,120
YIELD-HARVESTED/CWT/AC	40.31	42.73	32.23	36.11	37.72
YIELD-PLANTED/CWT/AC	40.10	42.42	31.98	35.49	36.15
ADJ YIELD-PLANTED/CWT/AC	41.24	43.63	32.91	36.52	37.21
DEFICIENCY ESTABLISH YIELD/CWT/AC	33	64.27	64.27	64.27	64.27
PRICE-CENTS/CWT	\$4.35	\$4.10	\$4.20	\$3.75	\$3.20
DEFICIENCY PMT-PRICE/CWT	0.041	0.04	0.04	0.39	0.39
HARVESTED INCOME	\$179.41	\$178.88	\$138.21	\$136.94	\$119.06
DEFICIENCY INCOME	\$1.35	\$2.57	\$2.57	\$25.07	\$25.07
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$180.76	\$181.45	\$140.78	\$162.00	\$144.13
LAND OWNER'S % OF INCOME(25%)	\$45.19	\$45.36	\$35.19	\$40.50	\$36.03
EXPENSES					
CHEMICALS	\$89.58	\$67.50	\$55.83	\$55.23	\$55.23
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$89.58	\$67.50	\$55.23	\$55.23	\$55.23
LAND OWNER'S % OF EXPENSES(25%)	\$22.40	\$16.88	\$13.96	\$13.81	\$13.81
NET INCOME BEFORE TAXES	\$22.80	\$28.49	\$21.24	\$26.69	\$22.22
PROPERTY TAXES	\$5.70	\$5.40	\$5.94	\$4.88	\$5.59
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$1.36	\$1.36	\$1.06	\$1.22	\$1.08
LAND OWNER'S TOTAL EXPENSES	\$41.44	\$35.61	\$34.59	\$32.85	\$33.34
LAND OWNER'S NET TO LAND	\$3.75	\$9.75	\$0.61	\$7.65	\$2.70

SORGHUM

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006

INCOME AND EXPENSES  
BENEFIT/BOND TAX INCLUDED  
TYPE: 1/4 SHARE LEASE

CLASS-IRRIGATED CROPLAND

SORGHUM

CLASS IC2

	2004	2003	2002	2001	2000
AC PLANTED	58,100	55,400	38,800	46,500	48,000
AC HARVESTED	57,800	55,000	38,500	45,700	46,000
%HARVESTED	99.48%	99.28%	99.23%	98.28%	95.83%
PROD TOT/CWT	2,329,918	2,350,150	1,240,855	1,650,227	1,735,120
YIELD-HARVESTED/CWT/AC	40.31	42.73	32.23	36.11	37.72
YIELD-PLANTED/CWT/AC	40.10	42.42	31.98	35.49	36.15
ADJ YIELD-PLANTED/CWT/AC	39.18	43.63	31.29	34.72	37.21
DEFICIENCY ESTABLISH YIELD\CWT\AC	33	64.27	64.27	64.27	64.27
PRICE-CENTS/CWT	4.35	\$4.10	\$4.20	\$3.75	\$3.20
DEFICIENCY PMT-PRICE/CWT	0.041	0.04	0.04	0.39	0.39
HARVESTED INCOME	\$170.45	\$170.18	\$131.42	\$130.20	\$113.17
DEFICIENCY INCOME	\$1.35	\$2.57	\$2.57	\$25.07	\$25.07
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$171.80	\$172.75	\$133.99	\$155.28	\$138.23
LAND OWNER'S % OF INCOME(25%)	\$42.95	\$43.19	\$33.50	\$38.82	\$34.56
<b>EXPENSES</b>					
CHEMICALS	\$89.58	\$67.50	\$55.83	\$55.23	\$55.23
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$89.58	\$67.50	\$55.83	\$55.23	\$55.23
LAND OWNER'S % OF EXPENSES(25%)	\$22.40	\$16.88	\$13.96	\$13.81	\$13.81
NET INCOME BEFORE TAXES	\$20.55	\$26.31	\$19.54	\$25.01	\$20.75
PROPERTY TAXES	\$5.22	\$4.93	\$5.48	\$4.46	\$4.94
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$1.29	\$1.30	\$1.00	\$1.16	\$1.04
LAND OWNER'S TOTAL EXPENSES	\$40.88	\$35.08	\$34.08	\$32.39	\$32.64
LAND OWNER'S NET TO LAND	\$2.07	\$8.11	(\$0.58)	\$6.43	\$1.92

SORGHUM

CAMERON APPRAISAL DISTRICT

TAX YEAR 2006

INCOME AND EXPENSES

BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-IRRIGATED CROPLAND

SORGHUM

CLASS IC3

	2004	2003	2002	2001	2000
AC PLANTED	58,100	55,400	38,800	46,500	48,000
AC HARVESTED	57,800	55,000	38,500	45,700	46,000
%HARVESTED	99.48%	99.28%	99.23%	98.28%	95.83%
PROD TOT/CWT	2,329,918	2,350,150	1,240,855	1,650,227	1,735,120
YIELD-HARVESTED/CWT/AC	40.31	42.73	32.23	36.11	37.72
YIELD-PLANTED/CWT/AC	40.10	42.42	31.98	35.49	36.15
ADJ YIELD-PLANTED/CWT/AC	35.01	37.03	27.92	30.98	37.21
DEFICIENCY ESTABLISH YIELD\CWT\AC	33	64.27	64.27	64.27	64.27
PRICE-CENTS/CWT	4.35	\$4.10	\$4.20	\$3.75	\$3.20
DEFICIENCY PMT-PRICE/CWT	0.041	0.04	0.04	0.39	0.39
HARVESTED INCOME	\$152.29	\$151.84	\$117.26	\$116.18	\$100.99
DEFICIENCY INCOME	\$1.35	\$2.57	\$2.57	\$25.07	\$25.07
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$153.64	\$154.41	\$119.83	\$141.25	\$126.05
LAND OWNER'S % OF INCOME(25%)	\$38.41	\$38.60	\$29.96	\$35.31	\$31.51
<b>EXPENSES</b>					
CHEMICALS	\$89.58	\$67.50	\$55.83	\$55.23	\$55.23
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$89.58	\$67.50	\$55.83	\$55.23	\$55.23
LAND OWNER'S % OF EXPENSES(25%)	\$22.40	\$16.88	\$13.96	\$13.81	\$13.81
NET INCOME BEFORE TAXES	\$16.02	\$21.73	\$16.00	\$21.50	\$17.71
PROPERTY TAXES	\$4.36	\$4.27	\$4.54	\$3.62	\$3.74
FLAT RATE	\$11.98	\$11.98	\$11.98	\$11.29	\$11.19
BENEFIT/BOND TAX	\$0.00	\$0.00	\$1.66	\$1.66	\$1.66
MANAGEMENT 3%	\$1.15	\$1.16	\$0.90	\$1.06	\$0.95
LAND OWNER'S TOTAL EXPENSES	\$39.88	\$34.29	\$33.03	\$31.43	\$31.34
LAND OWNER'S NET TO LAND	(\$1.47)	\$4.32	(\$3.07)	\$3.88	\$0.17

SORGHUM

DATA VERIFICATION YEAR 2004

SORGHUM YIELD PLANTED CWT / ACRE      40.10  
 SORGHUM ACRES PLANTED                      58,100

TOTAL CWT=(YIELDxACRES) 2,329,918

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	94,873	43,734	13,378	151,985
PERCENTAGE PER CLASS	62.42%	28.78%	8.80%	100.00%
ACRES OF SORGHUM PER CLASS	36,268	16,718	5,114	58,100
%YIELD ADJUSTMENT PER CLASS	102.85%	97.71%	87.301%	
ADJUSTED YIELDS CWT PER CLASS	41.24	39.18	35.01	
TOTAL ADJUSTED CWT PER CLASS	1,495,802	655,076	179,041	
TOTAL ADJUSTED CWT				2,329,918
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2003

SORGHUM YIELD PLANTED CWT / ACRE	42.42
SORGHUM ACRES PLANTED	55,400

TOTAL CWT=(YIELDxACRES)	2,350,150
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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	88,557	41,484	12,812	142,853
PERCENTAGE PER CLASS	61.99%	29.04%	8.97%	100.00%
ACRES OF SORGHUM PER CLASS	34,343	16,088	4,969	55,400
%YIELD ADJUSTMENT PER CLASS	102.85%	97.84%	87.30%	
ADJUSTED YIELDS CWT PER CLASS	43.63	41.51	37.03	
TOTAL ADJUSTED CWT PER CLASS	1,498,375	667,764	184,011	
TOTAL ADJUSTED CWT				2,350,150
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2002

SORGHUM YIELD PLANTED CWT / ACRE      31.98  
 SORGHUM ACRES PLANTED                      39

TOTAL CWT=(YIELDxACRES) 1,240,855

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,576	45,796	14,927	160,299
PERCENTAGE PER CLASS	62.12%	28.57%	9.31%	100.00%
ACRES OF SORGHUM PER CLASS	24.102	11.085	3.613	38.800
%YIELD ADJUSTMENT PER CLASS	102.89%	97.84%	87.30%	
ADJUSTED YIELDS CWT PER CLASS	32.91	31.29	27.92	
TOTAL ADJUSTED CWT PER CLASS	793,120	346,860	101	
TOTAL ADJUSTED CWT				1,240,855
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2001

SORGHUM YIELD PLANTED CWT / ACRE      35.49  
 SORGHUM ACRES PLANTED                    46,500

TOTAL CWT=(YIELDxACRES) 1,650,227

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	99,839	46,150	14,878	160,867
PERCENTAGE PER CLASS	62.06%	28.69%	9.25%	100.00%
ACRES OF SORGHUM PER CLASS	28,859	13,340	4,301	46,500
%YIELD ADJUSTMENT PER CLASS	102.89%	97.83%	87.30%	
ADJUSTED YIELDS CWT PER CLASS	36.52	34.72	30.98	
TOTAL ADJUSTED CWT PER CLASS	1,053,831	463,153	133,242	
TOTAL ADJUSTED CWT				1,650,227
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2000

SORGHUM YIELD PLANTED CWT / ACRE      36.15  
 SORGHUM ACRES PLANTED                    48,000

TOTAL CWT=(YIELDxACRES) 1,735,120

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	IC1	IC2	IC3	TOTALS
TOTAL ACRES EACH CLASS	102,149	47,351	15,482	164,982
PERCENTAGE PER CLASS	61.92%	28.70%	9.38%	100.00%
ACRES OF SORGHUM PER CLASS	29,719	13,776	4,504	48,000
%YIELD ADJUSTMENT PER CLASS	102.93%	97.83%	87.30%	
ADJUSTED YIELDS CWT PER CLASS	37.21	35.37	31.56	
TOTAL ADJUSTED CWT PER CLASS	1,105,782	487,190	142,148	
TOTAL ADJUSTED CWT				1,735,120
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

CAMERON APPRAISAL DISTRICT

TAX YEAR 2006

INCOME AND EXPENSES

BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-DRY CROPLAND

CROP UPLAND SORGHUM

CLASS DC1

	2004	2003	2002	2001	2000
AC PLANTED	46,300	55,000	65,200	50,000	45,400
AC HARVESTED	45,700	54,200	42,000	42,000	43,000
%HARVESTED	98.70%	98.55%	64.42%	84.00%	94.71%
PROD TOT/CWT	1,732,944	1,900,252	564,900	790,020	1,699,790
YIELD-HARVESTED/CWT/AC	37.92	35.06	13.45	18.81	39.53
YIELD-PLANTED/CWT/AC	37.43	34.55	8.66	15.80	37.44
ADJ YIELD-PLANTED/CWT/AC	43.78	40.41	9.57	17.42	41.32
DEFICIENCY ESTABLISH YIELD/CWT/AC	33.00	34.00	34.00	34.00	34.00
PRICE-CENTS/CWT	\$4.35	\$4.10	\$4.20	\$3.75	\$3.20
DEFICIENCY PMT-PRICE/CWT	\$0.04	\$0.04	\$0.04	\$0.39	\$0.39
HARVESTED INCOME	\$190.43	\$165.68	\$40.19	\$65.31	\$132.23
DEFICIENCY INCOME	\$1.32	\$1.36	\$1.36	\$13.26	\$13.26
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$191.75	\$167.04	\$41.55	\$78.57	\$145.49
LAND OWNER'S % OF INCOME(25%)	\$47.94	\$41.76	\$10.39	\$19.64	\$36.37
<b>EXPENSES</b>					
CHEMICALS	\$53.64	\$41.75	\$33.42	\$33.00	\$33.00
GOVT SET ASIDE	100.0%	100.0%	100.0%	100.0%	100.0%
TOTAL EXPENSES	\$53.64	\$41.75	\$33.42	\$33.00	\$33.00
LAND OWNER'S % OF EXPENSES(25%)	\$13.41	\$10.44	\$8.36	\$8.25	\$8.25
NET INCOME BEFORE TAXES	\$34.53	\$31.32	\$2.03	\$11.39	\$28.12
PROPERTY TAXES	\$2.32	\$3.52	\$5.41	\$4.09	\$5.06
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT/BOND TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$1.44	\$1.25	\$0.31	\$0.59	\$1.09
LAND OWNER'S TOTAL EXPENSES	\$17.16	\$15.21	\$14.08	\$12.93	\$14.40
LAND OWNER'S NET TO LAND	\$30.77	\$26.55	(\$3.69)	\$6.71	\$21.97

## SORGHUM

## CAMERON APPRAISAL DISTRICT

TAX YEAR 2006

## INCOME AND EXPENSES

## BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-DRY CROPLAND

CROP UPLAND SORGHUM

CLASS DC2

	2004	2003	2002	2001	2000
AC PLANTED	46,300	55,000	65,200	50,000	45,400
AC HARVESTED	45,700	54,200	42,000	42,000	43,000
%HARVESTED	98.70%	98.55%	64.42%	84.00%	94.71%
PROD TOT/CWT	1,732,944	1,900,252	564,900	790,020	1,699,790
YIELD-HARVESTED/CWT/AC	37.92	35.06	13.45	18.81	39.53
YIELD-PLANTED/CWT/AC	37.43	34.55	8.66	15.80	37.44
ADJ YIELD-PLANTED/CWT/AC	33.90	31.30	8.70	15.86	41.32
DEFICIENCY ESTABLISH YIELD/CWT/AC	33.00	34.00	34.00	34.00	34.00
PRICE-CENTS/CWT	4.35	\$4.10	\$4.20	\$3.75	\$3.20
DEFICIENCY PMT-PRICE/CWT	0.04	\$0.04	\$0.04	\$0.39	\$0.39
HARVESTED INCOME	\$147.48	\$128.31	\$36.52	\$59.47	\$120.25
DEFICIENCY INCOME	\$1.32	\$1.36	\$1.36	\$13.26	\$13.26
GOVT SET ASIDE	100.0%	100.0%	100.0%	100.0%	100.0%
GROSS INCOME	\$148.80	\$129.67	\$37.88	\$72.73	\$133.51
LAND OWNER'S % OF INCOME(25%)	37.20	32.42	9.47	18.18	33.38
EXPENSES					
CHEMICALS	\$53.64	\$41.75	\$33.42	\$33.00	\$33.00
GOVT SET ASIDE	100%	100%	100%	100%	100%
TOTAL EXPENSES	\$53.64	\$41.75	\$33.42	\$33.00	\$33.00
LAND OWNER'S % OF EXPENSES(25%)	\$13.41	\$10.44	\$8.36	\$8.25	\$8.25
NET INCOME BEFORE TAXES	\$23.79	\$21.98	\$1.12	\$9.93	\$25.13
PROPERTY TAXES	\$2.57	\$3.54	\$4.39	\$4.13	\$4.21
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT/BOND TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$1.12	\$0.97	\$0.28	\$0.55	\$1.00
LAND OWNER'S TOTAL EXPENSES	\$17.09	\$14.95	\$13.03	\$12.93	\$13.46
LAND OWNER'S NET TO LAND	\$20.11	\$17.47	(\$3.56)	\$5.25	\$19.92

## SORGHUM

## CAMERON APPRAISAL DISTRICT

TAX YEAR 2006

## INCOME AND EXPENSES

## BENEFIT/BOND TAX INCLUDED

TYPE: 1/4 SHARE LEASE

CLASS-DRY CROPLAND

CROP UPLAND SORGHUM

CLASS DC3

	2004	2003	2002	2001	2000
AC PLANTED	46,300	55,000	65,200	50,000	45,400
AC HARVESTED	45,700	54,200	42,000	42,000	43,000
%HARVESTED	98.70%	98.55%	64.42%	84.09%	94.71%
PROD TOT/CWT	1,732,944	1,900,252	564,900	790,020	1,699,790
YIELD-HARVESTED/CWT/AC	37.92	35.06	13.45	18.81	39.53
YIELD-PLANTED/CWT/AC	37.43	34.55	8.66	15.80	37.44
ADJ YIELD-PLANTED/CWT/AC	32.09	30.06	7.39	13.49	41.32
DEFICIENCY ESTABLISH YIELD\CWT\AC	33.00	34.00	34.00	34.00	34.00
PRICE-CENTS/CWT	4.35	\$4.10	\$4.20	\$3.75	\$3.20
DEFICIENCY PMT-PRICE/CWT	0.04	\$0.04	\$0.04	\$0.39	\$0.39
HARVESTED INCOME	\$139.61	\$123.25	\$31.06	\$50.57	\$102.26
DEFICIENCY INCOME	\$1.32	\$1.36	\$1.36	\$13.26	\$13.26
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
GROSS INCOME	\$140.93	\$124.61	\$32.42	\$63.83	\$115.52
LAND OWNER'S % OF INCOME(25%)	\$35.23	\$31.15	\$8.10	\$16.96	\$28.88
EXPENSES					
CHEMICALS	\$53.64	\$41.75	\$33.42	\$33.00	\$33.00
GOVT SET ASIDE	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL EXPENSES	\$53.64	\$41.75	\$33.42	\$33.00	\$33.00
LAND OWNER'S % OF EXPENSES(25%)	\$13.41	\$10.44	\$8.36	\$8.25	\$8.25
NET INCOME BEFORE TAXES	\$21.82	\$20.71	(\$0.25)	\$7.71	\$20.63
PROPERTY TAXES	\$2.42	\$2.64	\$3.89	\$2.69	\$3.63
FLAT RATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BENEFIT/BOND TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MANAGEMENT 3%	\$1.06	\$0.93	\$0.24	\$0.48	\$0.87
LAND OWNER'S TOTAL EXPENSES	\$16.89	\$14.01	\$12.49	\$11.42	\$12.75
LAND OWNER'S NET TO LAND	\$18.34	\$17.14	(\$4.38)	\$4.54	\$16.13

SORGHUM

DATA VERIFICATION YEAR 2004

SORGHUM YIELD PLANTED CWT / ACRE 37.43  
 SORGHUM ACRES PLANTED 46,300

TOTAL CWT=(YIELDxACRES) 1,732,944

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,505	18,989	18,989	64,483
PERCENTAGE PER CLASS	41.10%	29.45%	29.45%	100.00%
ACRES OF SORGHUM PER CLASS	19,031	13,634	13,634	46,300
%YIELD ADJUSTMENT PER CLASS	116.96%	90.58%	85.7471%	
ADJUSTED YIELDS CWT PER CLASS	43.78	33.90	32.09	
TOTAL ADJUSTED CWT PER CLASS	833,114	462,247	437,583	
TOTAL ADJUSTED CWT				1,732,944
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2003

SORGHUM YIELD PLANTED CWT / ACRE      34.55  
 SORGHUM ACRES PLANTED                      55,000

TOTAL CWT=(YIELDxACRES) 1,900,252

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	24,741	18,721	18,721	62,183
PERCENTAGE PER CLASS	39.79%	30.11%	30.11%	100.00%
ACRES OF SORGHUM PER CLASS	21,883	16,558	16,558	55,000
%YIELD ADJUSTMENT PER CLASS	116.96%	90.580%	87.01%	
ADJUSTED YIELDS CWT PER CLASS	40.41	31.30	30.06	
TOTAL ADJUSTED CWT PER CLASS	884,289	518,204	497,759	
TOTAL ADJUSTED CWT				1,900,252
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2002

SORGHUM YIELD PLANTED CWT / ACRE      8.66  
 SORGHUM ACRES PLANTED                      65,200

TOTAL CWT=(YIELDxACRES) 564,900

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,153	19,132	19,132	64,417
PERCENTAGE PER CLASS	40.60%	29.70%	29.70%	100.00%
ACRES OF SORGHUM PER CLASS	26,471	19,365	19,365	65,200
%YIELD ADJUSTMENT PER CLASS	110.45%	100.370%	85.35%	
ADJUSTED YIELDS CWT PER CLASS	9.57	8.70	7.39	
TOTAL ADJUSTED CWT PER CLASS	253,307	168,397	143,195	
TOTAL ADJUSTED CWT				564,900
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2001

SORGHUM YIELD PLANTED CWT / ACRE      15.80  
 SORGHUM ACRES PLANTED                      50,000

TOTAL CWT=(YIELDxACRES) 790,020

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,277	18,803	18,803	63,883
PERCENTAGE PER CLASS	41.13%	29.43%	29.43%	100.00%
ACRES OF SORGHUM PER CLASS	20,567	14,717	14,717	50,000
%YIELD ADJUSTMENT PER CLASS	110.22%	100.370%	85.35%	
ADJUSTED YIELDS CWT PER CLASS	17.41	15.86	13.49	
TOTAL ADJUSTED CWT PER CLASS	358,167	233,391	198,462	
TOTAL ADJUSTED CWT				790,020
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

SORGHUM

DATA VERIFICATION YEAR 2000

SORGHUM YIELD PLANTED CWT / ACRE      37.44  
 SORGHUM ACRES PLANTED                      45,400

TOTAL CWT=(YIELDxACRES) 1,699,790

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CALCULATION METHODOLOGY

LAND CLASSIFICATION	DC1	DC2	DC3	TOTALS
TOTAL ACRES EACH CLASS	26,951	19,570	19,570	66,091
PERCENTAGE PER CLASS	40.78%	29.61%	29.61%	100.00%
ACRES OF SORGHUM PER CLASS	18,513	13,443	13,443	45,400
%YIELD ADJUSTMENT PER CLASS	110.37%	100.370%	85.35%	
ADJUSTED YIELDS CWT PER CLASS	41.32	37.58	31.96	
TOTAL ADJUSTED CWT PER CLASS	765,024	505,178	429,560	
TOTAL ADJUSTED CWT				1,699,790
PHANTOM CWT AFTER ADJUSTMENT				0
PERCENT OVERAGE				0.00%

Cameron Appraisal District  
Procedures for Appraisal of Agricultural Land

To qualify for agriculture appraisal, the property owner must show that his land meets the standards as provided in Sec. 23.51 of the Texas Property Tax Code. To do so, the property owner must apply for the appraisal. The owner must provide all the information needed to determine whether the land qualifies. The application must be filed complete and filed timely.

1. Each application is reviewed. If the application is not complete the application is returned with a letter of explanation.
2. A copy of the application is forwarded to the appraiser.
3. The appraiser prepares an inspection form, routes his work and conducts a field inspection.
4. If the appraiser cannot determine if the land qualifies. A letter is sent to the owner requesting further information. If the information is not provided with in 30 days the application is denied and the owner notified in writing.
5. If the land qualifies the agriculture use is granted.
6. If the land dose not qualify the applicant is notified, in writing by certified mail, of the denial of the application and the reason for denial.

The district conducts periodic inspections to verify that land continues to qualify for agriculture-use valuation. The appraiser prepares parcel maps by school districts and map ID numbers. Land parcels coded as receiving the agriculture use value are identified on the map and an appraisal card is printed. The appraiser routes and conducts an inspection of each parcel. The appraiser checks for change in land classification and change in use. If the land nor longer qualifies the land owner is notified in writing by certified mail.

## Publications and Notification Letters

The Cameron Appraisal District in an effort to keep taxpayers informed annually publishes in all local newspaper information on how, when and where to apply or get information on “productivity appraisals”.

As a courtesy the district also sends to each new landowner that acquires land that was qualified as agriculture a reapplication letter with a new application.

### Letters

1. New owner reapplication letter with application.
2. Request for information letter with questionnaire.
3. Denial letter No.1 Property within an incorporated city.
4. Denial letter No.2 Principal Use.
5. Denial letter Wildlife management.
6. Denial letter Late Application.
7. Change in Use Letter.

Public service ad 2006

Ad title:

"Productivity appraisal"

10 inches deep

2 columns (13 picas) wide

CAMERON APPRAISAL DISTRICT

P O BOX 1010

2021 AMISTAD DRIVE

SAN BENITO, TX 78586

(956)399-9322, 428-8020, 541-3365, 233-3264

*Insert here the name, address,  
& telephone number of the local  
appraisal district (centered).*

## **"Productivity appraisal" may lower the property taxes on your farm, ranch or timber land!**

Texas law allows farmers, ranchers and timber growers to pay property taxes based upon the "production value" of their land rather than on market value. This "productivity appraisal" means qualified land is taxed based on its ability to produce crops, livestock or timber—not on its value on the real estate market. And it can mean substantial property tax savings.

### **When is the application deadline?**

If your land has never had a productivity appraisal or you are a new owner, you must apply to your local appraisal district by May 1 to take advantage of this benefit on your 2006 property taxes. You may get up to 60 extra days if you have a good reason and ask for it by May 1. If you miss this deadline, you may still be able to apply, but you will pay a penalty. Check with your appraisal district office.

### **Do you need to reapply annually?**

If your land already receives agricultural or timber productivity appraisal, you normally don't need to reapply unless the chief appraiser requires you to do so. If a new application is required, the appraisal district will notify you by mail.

For more information, call or come by:

We'll be happy to answer your questions and provide you a free copy of

**"Texas Property Taxes: Taxpayers'  
Rights, Remedies and Responsibilities"**

Or contact:

Texas Comptroller Carole Keeton Strayhorn

Property Tax Division

P.O. Box 13528

Austin, TX 78711-3528

or call: 1-800-252-9121

or on the Web at:

[www.window.state.tx.us/taxinfo/proptax/](http://www.window.state.tx.us/taxinfo/proptax/)

**A public service announcement courtesy of this newspaper.**

CAMERON APPRAISAL DISTRICT  
2021 Amistad Dr; PO Box 1010  
San Benito TX 78586  
(956) 399-9322 (956) 541-3365 (956) 428-8020  
Fax (956) 361-7850

03/30/2006

<!PROPLM.NAME\_ADDRESS\_5LINES!>

PID: <!PROPLM.PROP\_ID!> ACRES: [<!PROPLM.LEGAL\_ACREAGE!>]  
RE: <!PROPLM.GEO\_ID!>  
<!PROPLM.LEGAL\_DESC!>

Dear Property Owner:

Our records indicate that the above described property is currently being valued for property tax purposes upon its productivity value, rather than its current market value.

In order for the land to continue to qualify for the agricultural valuation, it will be necessary for you to file a new application with our office within 30 days of the date of this letter. For your convenience, we have enclosed a blank application.

Please read the enclosed application carefully and be sure the land continues to qualify. All information provided on these applications are routinely verified by our appraisal staff.

If the use of the land changes to non-agriculture, it may be subject to rollback taxes, as per Section 23.55 of the Texas Property Tax Code.

If you have any questions or need assistance in completing the application, please call our office at the numbers listed above.

Yours truly,

Jesus O. Zurita, RPA  
Property ID Manager

CAMERON APPRAISAL DISTRICT  
 PO BOX 1010  
 2021 AMISTAD DR  
 SAN BENITO, TX 78586

Phone 956-399-9322  
 Fax: 956-399-6969

Granted: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Denied: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Application for 1-d-1 (Open-Space) Agricultural & Timber Appraisal For 2007**

**IMPORTANT INFORMATION FOR APPLICANTS**

Article 8, Sec. 1-d-1, Texas Constitution, and Chapter 23, Subchapter D, Tax Code, provide for appraisal of agricultural land based on the land's ability to produce agricultural products. Land qualifies for 1-d-1 appraisal if it has been used for agriculture in the past and is currently used for agriculture at the same level as typical prudent producers in your area. Subchapter E, of the above article provides for the appraisal of Agricultural production of Timber or other Forest products. If you have any questions on completing this application or on the information concerning additional taxes and penalties, you may want to consult the State Comptroller's Property Tax Division Manual for the Appraisal of Agricultural Land, and your appraisal district staff.

You must complete this application in full and file it by midnight, April 30, of the year you are applying for agricultural appraisal. If your application is granted, you do not need to file again in later years unless the chief appraiser requests a new application. You may file a late application up to midnight the day before the appraisal review board approves appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you must pay a penalty equal to 10% of the tax savings resulting from agricultural appraisal.

**Step 1: Owner's name and address**

Telephone: \_\_\_\_\_

**Step 2: Describe the property**

Give legal description, abstract numbers, field numbers, or plat numbers. (You may attach last year's tax statement or notice of appraised value, or other correspondence identifying the property)

Legal Description: \_\_\_\_\_

Property ID: \_\_\_\_\_

GEO ID: \_\_\_\_\_

Acres \_\_\_\_\_

Entities \_\_\_\_\_

Owner: \_\_\_\_\_

Last year, were you allowed 1-d-1 appraisal on this property by the chief appraiser of this appraisal district? Yes No

If yes, you need only complete those parts of Steps 3 and 4 requiring new information or information that has changed since your earlier application and the form must be signed and dated. If no, you must complete all of Steps 3 and 4.

**Step 3: Conversion to timber production**

1. Did you convert this land to timber production after September 1, 1997? Yes No

2. Do you wish to have this land continue to be appraised as open-space land agricultural land? Yes No

If yes, complete question 1 in Step 4 and all other questions in that step that describe the previous agricultural use of this land.

**Step 4: Describe the property's use**

1. Describe the current and past uses of this property, starting with the current year and working back 5 years or until you have shown 5 out of 7 years of agricultural or timber use.

Year	Ag / Timber Use *	Acres
2007		
2006		
2005		
2004		

Year	Ag / Timber Use *	Acres
2003		
2002		
2001		
2000		

\*Agricultural use includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals or fowl for production of human food or fiber, leather, pelts or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure and wildlife management. Agricultural land use categories include: irrigated cropland, dryland cropland, orchard, improved pastureland, native pastureland and other classes typical in your area.

\*Timber use includes the production of marketable timber and or forest products.

**Office Use Only**

Denial Reason:  Current Use  History  Homesite  Degree of Intensity  
 Comments \_\_\_\_\_

Effective Size Acres: 0.0000

Step 4: Describe the property's use (continued)

2. **Grazing Pasture:** Type of grasses \_\_\_\_\_ Number of acres \_\_\_\_\_  
Do you fertilize: Yes/No (circle) If yes Type? \_\_\_\_\_ Amount per acre \_\_\_\_\_  
Number of applications in a normal year \_\_\_\_\_ Type of Livestock \_\_\_\_\_ Number of Head \_\_\_\_\_

3. **Hay Production Pasture:** Type of grasses \_\_\_\_\_ Number of acres \_\_\_\_\_  
Do you fertilize: Yes/No (circle) if yes Type? \_\_\_\_\_ Amount per acre \_\_\_\_\_  
Number of applications in a normal year \_\_\_\_\_ Number of Cuttings per year \_\_\_\_\_ Number of Head \_\_\_\_\_

4. **Dryland Cropland:** Type of Crop \_\_\_\_\_ Number of acres \_\_\_\_\_ Type of Fertilizer \_\_\_\_\_  
Normal Yearly per acre yield: \_\_\_\_\_ Do you participate in a government program Yes / No (circle).  
If yes, please list program and attach copy of your agreement: \_\_\_\_\_

5. **Irrigated Cropland:** Type of Crop \_\_\_\_\_ Number of acres \_\_\_\_\_ Type of Fertilizer \_\_\_\_\_  
Normal Yearly per acre yield: \_\_\_\_\_ Do you participate in a government program Yes / No (circle).  
If yes, please list program and attach copy of your agreement: \_\_\_\_\_

6. **Orchard:** Type of Trees \_\_\_\_\_ Number of Trees per acre \_\_\_\_\_  
In a normal year what is a typical yield per acre: \_\_\_\_\_ Last year's yield per acre \_\_\_\_\_

7. **Do You Lease the Land?** Yes \_\_\_ No \_\_\_ Lease Type: Share \_\_\_ Ratio: \_\_\_\_\_  
Cash \_\_\_ Amount/Acer \$ \_\_\_\_\_

8. **Operator:**  
Name \_\_\_\_\_ Phone: \_\_\_\_\_  
Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_

**Non-Agriculture Use Homesite**

9. Does this property contain a homesite (eg. house, yard, etc.)? If so please show how many acres are used? \_\_\_\_\_

Step 5: Sign the application

**If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.**

**I certify that the information given on this form is true and correct.**

**Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**OTHER IMPORTANT INFORMATION:** After you file this application, your chief appraiser may require additional information from you before qualifying your land. The additional information may only relate to your current and past agricultural / timber use or to the level at which you use your land for agriculture / timber. You must notify the chief appraiser in writing if you: stop using your property for agriculture / timber (e.g., you voluntarily decide to stop farming / growing timber); change the category of your use (e.g., you change from dry cropland to irrigated cropland); change the level of your use (e.g., you substantially increase or decrease the number of cattle you raise); change the nature of your use (e.g., you switch from growing corn to growing ornamental plants); enter, leave or change governmental programs (e.g. you put 100 acres in CRP); or if you begin using your land for something other than agriculture / timber (e.g., you build a shopping center on most of your land). You must deliver this notice no later than April 30 following the change in use or eligibility.  
If your land receives agricultural appraisal and you fail to notify the chief appraiser of a change in agricultural use, you may be required to pay a penalty. You will be required to pay a substantial additional tax plus interest (a rollback tax) if you stop using all or part of your property for agriculture.

The Texas Supreme Court has ruled that Section 23.56(3), Tax Code, is unconstitutional. While the Court's reasoning would apply to Section 23.56(2), which is reflected in Question #9, that subsection has not specifically been ruled unconstitutional.

# CAMERON APPRAISAL DISTRICT

Frutoso M. Gomez, Jr., Chief Appraiser  
P.O. Box 1010 • 2021 Amistad Dr.  
San Benito, TX 78586-1010  
[www.cameroncad.org](http://www.cameroncad.org)  
956-399-9322  
956-541-3365  
956-428-8020  
Fax: 956-399-6969



MEMBERS OF THE BOARD  
Janice A. Cassidy, Chairperson  
Jose Noe Diaz, Sr., Vice Chairman  
Omar Rodriguez, Secretary  
Robert Pinkerton, Jr.  
Tony Yzaguirre, Jr.  
B.S. Wadhvani  
Leonel Ramirez  
Jaime Resendez  
Jesse Villarreal  
Eliceo Muñoz

June 15, 2006

<!PROPLM.NAME\_ADDRESS\_5LINES!>

PID: <!PROPLM.PROP\_ID!>

Re: <!PROPLM.GEO\_ID!> [<!PROPLM.LEGAL\_DESC!>

Dear: <!PROPLM.OWNER\_NAME!>,

A recent inspection of the above-referred property revealed that land might not qualify for agriculture use valuation as per Section 23.51 of the Texas Property Tax Code. To qualify the land must be devoted principally to agriculture use to the degree of intensity generally accepted in the area and has been devoted to agriculture use for five (5) of the seven (7) preceding years, or five (5) consecutive years if the land is located within the corporate limits of a city.

To assist us in timely verifying the lands eligibility for agriculture valuation, please complete and return the attached application and questionnaire. You must complete this application and questionnaire in full and file it no later than April 30. You may file a late application up to midnight the day the appraisal review board approves the records for the year. Late applications are subject to a penalty. The chief appraiser may extend the deadline for 60 days. The applicant must request the extension in writing and must show good cause. The extension request must be submitted no later than April 30.

Failure to complete and submit the required information may result in the denial of the agriculture use valuation.

If you have questions or need assistance in completing the forms, please contact Laura Castillo, agriculture use-clerk, or Ruben Montemayor, agriculture use-appraiser.

Sincerely,

Jesus O. Zurita, RPA  
Property ID Manager

CAMERON APPRAISAL DISTRICT 2021 AMISTAD DR., P.O. BOX 1010 SAN BENITO, TEXAS 78586	AGRICULTURAL USE QUESTIONNAIRE (1-D OR 1-D-1 AGRICULTURAL LAND) TAX YEAR 200_____
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To assist us in timely verifying your eligibility for agricultural productivity valuation, please complete and return this questionnaire along with your application. If you have questions concerning the information requested, please contact the Property I.D. Department, telephone #(956) 399-9322.

Owner's Name:	Account No:
Address:	Legal Description:
City, State, Zip Code:	
Telephone:	

1. If used for grazing, was the land fenced on January 1? Yes \_\_\_ No \_\_\_ Is land fenced now? Yes \_\_\_ No \_\_\_  
 List the type of livestock grazed: Number of cattle \_\_\_\_\_ Number of goats/sheep \_\_\_\_\_  
 Number of horses \_\_\_\_\_ Other/specify \_\_\_\_\_

2. How many acres are: Improved pasture \_\_\_\_\_ Native Pasture \_\_\_\_\_  
 Type of Grass \_\_\_\_\_

(NOTE: Wooded pastures without a sufficient forage base do not qualify as pasture land.)

3. Is this land currently in an USDA-FSA program, or do you plan to participate in a USDA-FSA program during the next 12 months? Yes \_\_\_ No \_\_\_  
 If yes, indicate your USDA-FSA farm number: \_\_\_\_\_

4. If you produce one of the following, please check the appropriate box and provide the information requested.

_____ Hay	Number of Acres _____	Average yield per acre in bales _____
_____ Corn	Number of Acres _____	Average yield per acre in bushels _____
_____ Cotton	Number of Acres _____	Average yield per acre in pounds _____
_____ Sugar cane	Number of Acres _____	Average yield per acre in tons _____
_____ Sorghum	Number of Acres _____	Average yield per acre in CWT _____
_____ Orchard	Number of Acres _____	Average yield per acres _____
	Number of Trees _____	
_____ Other	Number of Acres _____	Average yield per acres _____

5. Is this property leased for hunting? Yes \_\_\_ No \_\_\_

6. Do you lease this property for agricultural purposes? Yes \_\_\_ No \_\_\_  
 If yes, please provided the following:  
 This property is leased to: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ Telephone #: ( ) \_\_\_\_\_

Any person who makes a false entry upon the foregoing record shall be subject to the penalties set forth in Section 27.10 Penal Code.

I certify that the information given on this questionnaire is true and correct.

Applicant's Signature \_\_\_\_\_

Date \_\_\_\_\_

# CAMERON APPRAISAL DISTRICT

Frutoso M. Gomez, Jr., Chief Appraiser  
P.O. Box 1010 • 2021 Amistad Dr.  
San Benito, TX 78586-1010  
[www.cameroncad.org](http://www.cameroncad.org)  
956-399-9322  
956-541-3365  
956-428-8020  
Fax: 956-399-6969



MEMBERS OF THE BOARD  
Janice A. Cassidy, Chairperson  
Jose Noe Diaz, Sr., Vice Chairman  
Omar Rodriguez, Secretary  
Robert Pinkerton, Jr.  
Tony Yzaguirre, Jr.  
B.S. Wadhvani  
Leonel Ramirez  
Jaime Resendez  
Jesse Villarreal  
Elicco Muñoz

July 21, 2006

<!PROPLM.NAME\_ADDRESS\_5LINES!>

PID: <!PROPLM.PROP\_ID!>

Re: <!PROPLM.GEO\_ID!> [ <!PROPLM.LEGAL\_ACREAGE!>ACRES]

<!PROPLM.LEGAL\_DESC!>

Dear: <!PROPLM.OWNER\_NAME!>,

A recent inspection of the above-referred property revealed that your land does not qualify for agriculture use valuation as per Section 23.56 of the Texas Property Tax Code. The land is within corporate limits of an incorporated city or town and is receiving same services as comparable areas.

You may protest this decision to the Appraisal Review Board by filing a written protest with ARB no later than thirty (30) days of this letter.

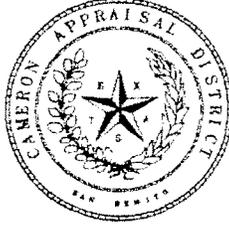
Please contact this office if you have any questions concerning this decision.

Sincerely,

Jesus O. Zurita, RPA  
Property ID Manager

# CAMERON APPRAISAL DISTRICT

Frutoso M. Gomez, Jr., Chief Appraiser  
P.O. Box 1010 • 2021 Amistad Dr.  
San Benito, TX 78586-1010  
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B.S. Wadhvani  
Leonel Ramirez  
Jaime Resendez  
Jesse Villarreal  
Eliceo Muñoz

August 23, 2006

<!PROPLM.NAME\_ADDRESS\_5LINES!>

PID: <!PROPLM.PROP\_ID!>

Re: <!PROPLM.GEO\_ID!> [<!PROPLM.LEGAL\_ACREAGE!>ACRES]

<!PROPLM.LEGAL\_DESC!>

Dear: <!PROPLM.OWNER\_NAME!>,

A recent inspection of the above-referred property revealed that your land does not qualify for agriculture use valuation as per Section 23.51 of the Texas Property Tax Code. To qualify the land must be devoted principally to agriculture use to the degree of intensity generally accepted in the area and has been devoted to agriculture use for five (5) of the seven (7) preceding years, or five (5) consecutive years if the land is located within the corporate limits of a city.

You may protest this decision to the Appraisal Review Board by filing a written protest with ARB no later than thirty (30) days of this letter.

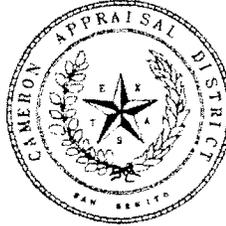
Please contact this office if you have any questions concerning this decision.

Sincerely,

Jesus O. Zurita, RPA  
Property ID Manager

# CAMERON APPRAISAL DISTRICT

Frutoso M. Gomez, Jr., Chief Appraiser  
P.O. Box 1010 • 2021 Amistad Dr.  
San Benito, TX 78586-1010  
[www.cameroncad.org](http://www.cameroncad.org)  
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Fax: 956-399-6969



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Robert Pinkerton, Jr.  
Tony Yzaguirre, Jr.  
B.S. Wadhvani  
Leonei Ramirez  
Jaime Resendez  
Jesse Villarreal  
Eliceo Muñoz

July 24, 2006

<!PROPLM.NAME\_ADDRESS\_5LINES!>  
PID: <!PROPLM.PROP\_ID!>  
Re: <!PROPLM.GEO\_ID!> [<!PROPLM.LEGAL\_ACREAGE!>ACRES]  
<!PROPLM.LEGAL\_DESC!>

Dear: <!PROPLM.OWNER\_NAME!>,

Your request for wildlife management has been denied as per Section 23.51 of the Texas Property Tax Code. In order to determine if the land qualifies, the owner of the land must prepare and file a wildlife management plan with the Cameron Appraisal District before May 1<sup>st</sup> or before the ARB approves the appraisal records for the year. The records were approved July 21, 2006.

You may protest this decision to the Appraisal Review Board by filing a written protest with ARB no later than thirty (30) days of this letter.

Please contact this office if you have any questions concerning this decision.

Sincerely,

Jesus O. Zurita, RPA  
Property ID Manager

# CAMERON APPRAISAL DISTRICT

Frutoso M. Gomez, Jr., Chief Appraiser  
P.O. Box 1010 • 2021 Amistad Dr.  
San Benito, TX 78586-1010  
[www.cameroncad.org](http://www.cameroncad.org)  
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956-541-3365  
956-428-8020  
Fax: 956-399-6969



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Jose Noe Diaz, Sr., Vice Chairman  
Omar Rodriguez, Secretary  
Robert Pinkerton, Jr.  
Tony Yzaguirre, Jr.  
B.S. Wadhvani  
Leonel Ramirez  
Jaime Resendez  
Jesse Villarreal  
Eliceo Muñoz

August 4, 2006

<!PROPLM.NAME\_ADDRESS\_5LINES!>

PID: <!PROPLM.PROP\_ID!>

Re: <!PROPLM.GEO\_ID!> [<!PROPLM.LEGAL\_ACREAGE!>ACRES]

<!PROPLM.LEGAL\_DESC!>

Dear: <!PROPLM.OWNER\_NAME!>,

Your application for 1-d-1 (Open-Space) Agriculture Use cannot be approved as per Section 23.541 of the Texas Property Tax Code. The code requires that application be filed by midnight April 30 of the year you are applying, or midnight the day the appraisal review board approves the records for the year. The board approved the records on July 21, 2006.

You may protest this decision to the Appraisal Review Board by filing a written protest with ARB no later than thirty (30) days of this letter.

Please contact this office if you have any questions concerning this decision.

Sincerely,

Jesus O. Zurita, RPA  
Property ID Manager

CAMERON APPRAISAL DISTRICT  
2021 AMISTAD DR – P.O. BOX 1010  
SAN BENITO, TEXAS 78586  
(956) 399-9322, 541-3365, 428-8020

Date of Notice: October 10, 2006

**NOTICE OF CHANGE OF USE DETERMINATION**

**1-D-1**

<!PROPLM.NAME\_ADDRESS\_5LINES!>

Please Note:

ROLLBACK:

ACRES: <!PROPLM.LEGAL\_ACREAGE!>ACRES

YEARS: 2006 THRU 2002

PID: <!PROPLM.PROP\_ID!>

RE: <!PROPLM.GEO\_ID!> [<!PROPLM.LEGAL\_ACREAGE!>ACRES]

<!PROPLM.LEGAL\_DESC!>

The Chief Appraiser has determined that the 1-d-1 qualified property described above is not used for agriculture, so the property no longer qualifies for 1-d-1 appraisal. The property will be taxed on its market value beginning with the 2007 tax year. This property's use changed to RESIDENTIAL.

You may protest this change of use determination to the Appraisal Review Board (ARB) by filing a written notice of protest no later than 30 days after the date of this notice. If you have questions about this determination or the procedure for filing a protest, you may wish to consult your appraisal district's staff.

If you do not protest or if the ARB determines that the use of the property has changed, the property is subject to an additional tax (rollback tax) equal to the tax savings the land realized for the five years before the year of this determination, plus interest. A tax lien for the amount of the additional tax and interest attaches to the land on the date the change of use occurs. The assessor for each taxing unit will assess the additional tax. You may wish to consult your tax assessor's staff.

Jesus O. Zurita, R.P.A.  
PROPERTY ID MANAGER

**CAMERON APPRAISAL DISTRICT  
2006  
AGRICULTURAL APPRAISAL SCHEDULE**

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## **CAMERON APPRAISAL DISTRICT AG-USE POLICY LAND PRODUCTIVITY VALUATION**

Two amendments to the Texas Constitution permit agricultural and open-space land to be taxed on its agricultural use or productivity value. This means taxes would be assessed against the productive value of land instead of its market value.

The legal basis for special valuation is found in the Texas Constitution Article VIII, Section 1-d and 1-d-1. The two types of land and valuation are commonly called "ag-use" or "open space." The corresponding provision of the Property Tax Code can be found in Chapters 23.41 thru 23.57.

While the purpose of the two special valuations is similar, they must be in agricultural use and valued in the same manner, however the qualifying procedures are different.

1. **AG-USE, 1-D, QUALIFICATIONS:**

- A. The land must be owned by a natural person. Partnerships or corporations may not qualify.
- B. The land must have been in agricultural use for three years prior to application of this special valuation.
- C. The owner must apply every year and sign a sworn statement about the use of the land.
- D. The agricultural business must be the owner's primary occupation and source of income.

2. **OPEN-SPACE, 1-D-1, QUALIFICATIONS:**

- A. The land must not be owned by a non-resident alien, corporations controlled by a non-resident alien, or foreign governments.
  - 1. The Texas Supreme Court has held that non-resident aliens can now qualify for agricultural valuation.
- B. Devoted principally to agricultural use to a degree of intensity generally accepted in the area.
- C. The land must have been devoted to a qualifying use for at least 5 of the past 7 years-consecutive if inside city limits.
- D. The agricultural business need not be primary.
- E. A one time application and approval is required unless the Chief Appraiser requests another application.

The possibility of a "Rollback Tax" exists under either form of special valuation. Liability for additional taxes is created under 1-d by either the sale of the land or a change of use. A prior three year envelop exists from the date of sale or change of use occurs.

Open-Space 1-d-1 rollback is triggered by a change in use of the land to a non-agricultural use. The recapture period is five years preceding the year the change occurs.

The additional tax is calculated by taking the difference between taxes paid under special valuation and taxes that would have been paid if the land were appraised at market value, plus an annual interest penalty of seven percent.

The window for filing application is between January 1 and May 1. A late penalty is imposed if the application is filed after May 1 and before ARB approval of appraisal rolls.

Guidelines have been established by the Cameron Appraisal District for the implementation of these provisions. It is also the opinion of the Chief Appraiser the guidelines are valid for mass appraisal purposes and can be applied uniformly throughout Cameron County.

**CAMERON APPRAISAL DISTRICT  
PROPERTY TAX CODE  
SECTION 23.51**

SECTION 23.51. Definitions.

1. Qualified "open-space land" means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land includes all appurtenances to the land. For the purpose of this subdivision, appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian waters rights.
2. "Agricultural use" includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts or other tangible products having a commercial value; and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management.
3. "Category" means the value classification of land considering the agricultural use to which the land is principally devoted. Categories of land may include but are not limited to irrigated cropland, dry cropland, improved pasture, native pasture, orchard, and waste and may be further divided according to soil type, soil capability, irrigation, general topography, geographical factors, and other factors which influence the productive capacity of the category. The chief appraiser shall obtain information from the Texas Agricultural Extension Service, Soil Conservation Service, and other recognized agricultural sources for the purposes of determining the categories of production existing in the appraisal district.

**SECTION 23.56 PROPERTY TAX CODE**  
**LAND INELIGIBLE FOR 1-D-1**

Land is not eligible for appraisal as provided by this subchapter if:

1. The land is located inside the corporate limits of an incorporated city or town unless:
  - A. the city or town is not providing the land with governmental and proprietary services substantially equivalent in standard and scope to those services it provides in other parts of the city or town with similar topography land utilization, and population density; or
  - B. the land has been devoted principally to agricultural use continuously for the preceding five years.
  
2. The Texas Supreme Court has held that the bottom requirements are unconstitutional.
  - A. the land is owned by an individual who is a nonresident alien or by a foreign government if that individual or government is required by federal law or by rule adopted pursuant to federal law to register his ownership or acquisition of that property ; or
  - B. the land is owned by a corporation, partnership, trust, or other legal entity if the entity is required by federal law or by rule adopted pursuant to federal law to register its ownership or acquisition of that land and a nonresident alien or a foreign government or any combination of nonresident aliens and foreign governments own a majority interest in the entity.

## INTENSITY STANDARDS FOR OPEN SPACE LAND

In section 23.51(1) of The Texas Property Tax Code, "Qualified open space land " is land that currently devoted to agriculture to the degree of intensity generally accepted in the area...." Intensity standards are derived from what is typical in the local area for different agriculture operations. In order to help appraisal districts define these standards, The State Legislature provided for an outside advisory committee to be formed for this purpose. In order to qualify, open space land must meet or exceed these standards.

### A. Operation Definitions

Only those operations that are truly commercial in nature were considered for defining these standards. The "Manual for the Appraisal of Agriculture Land" tasks the Appraisal District with eliminating casual agriculture operations from qualifying for Open Space Land Special Valuation. The degree of intensity measures what the owner is putting into his agriculture enterprise in time, labor, equipment, management, and capital. There are four major categories of agriculture operations in Cameron County. These categories further broken down into sub categories.

#### 1. Crop-land

- Row Crop (Dry and Irrigated, lint, grains, cane,)
- Orchards (fruits & Nuts)
- Hay Crop)hay grazer, coastal Bermuda grass, bluestem)
- Truck Farms (vegetables)

#### 2. Pastureland

- Improved Pasture(coastal, bluestem)
- Native Pasture (common bermuda grass)
- Brush Land (Mesquite, huisahe, dog willow)

#### 3. Special Operations

- Flora-culture
- Turf Grass Farms
- Aquiculture (Shrimp/fish farms)

### B. Subcategories

The categories are broken down in to irrigated or dryland categories. These are further broken down into soil classes which effect the land' ability to produce. Native pastureland will involve some type of grazing. Improved pasture requires either grazing or haying. Intensity standards must be derived using all the above listed factors . No set statewide standard can be used since all land nor categories are the same.

## 1. Crop-land Operations

### a. Row Crop

This operation involves the cultivation of the soil for planting crops for the intent of harvesting the product for sale as animal or human food or the production of fibers such as cotton. A high degree of cultivation must be evident in order to qualify. In Cameron County crop-land is typically leased on a share lease basis. Twenty acres is the minimum size requirement.

### b. Orchards

This operation is the business of cultivating and growing trees that produce fruits or nuts. A regular schedule of pruning, proper fertilization and weed and insect control must be evident. Seasonal harvesting must be evident. The minimum requirement is five acres

### c. Hay Crop.

This operation involves the cultivation of planted or maintained grasses such as Coastal bermuda grass, African stargrass, Angelton bluestem. These grasses are cut and baled for sale as livestock feed. Weed and brush control must be evident. Must be fertilized at least once each spring and cut and baled at least twice a year. Ten acres is the minimum requirement. Smaller tracts may be considered if the tract is vacant and part of a larger tract.

### c. Truck Farming

This operation is the business of cultivating the soil for planting vegetables. Such operations depend on a good water source. Therefore some type of irrigation system must be evident. Because the rotation cycle for these type of crops, a minimum size requirement is three acres.

## 2. Grazing operations

Most grazing operations in Cameron County is free grazing conducted on native grasses brush or improved grasses. The minimum requirement for free grazing on native grasses is forty acres. Grazing on improved grasses is 10 acres. Coastal ranges have vary poor forage and lack substantial surface water which effect the carrying capacity of the land. Grazing operations may be classes as one of the following:

### a. Beef Cow/Calf

This operation is the business of raising beef for sale to either processors or to other operators as breeding stock. This operator include the purebred operations and the commercial breeder who sells calves to the local stock markets. Typical requirements in Cameron County include several cows of breeding age. One animal unit is equivalent one cow\calf pair or a mature individual. (See Chart #1)

### b. Dairy Cow/Calf.

This operation is the business of producing milk/cheese products. It involves dairy type breeds such as Holstein and Guernsey. Typical operation involve a bull on location or A/I services to several cows of breeding age. Calf production is necessary to continuous milk production, and a secondary crop for the dairy producer. Calves are weaned very early to from mother cows and fed to sell to processors as veal or to local stock markets. Dairy herds are confined to improved pastures and require a great amount of supplemental food. One animal unit is equal to one cow\calf pair or one mature individual. (See Chart #1)

### c. Feeder/Stocker Calf.

This operation is the business of raising beef for processors. It involves acquiring calves at a certain weight from cow/calf operators and raising them until they gain weight. Although both heifer and steer calves are found in these operation, steers calves are the most prevalent. One animal unit is equal to two calves. (See Chart #1)

### d. Sheep

This operation is the business of providing wool and meat. Purebred operation may include of producing wool, meat and livestock for sale as breeding stock. Commercial operations may include any breed and usually for meat production. This operation is not typical for Cameron County. Very little acres are devoted to this operation. One animal unit of sheep is equal to five head of ewes or four head of rams. (See Chart #1)

e. Goats

This operation is the business of producing mohair and meat. In Cameron County this operation consists of producing meat from Spanish goats ( Cabritos) and is not typical. A few herds are maintained to sell meat to local processors or for family use. One animal unit is equal to five head of does or five bucks. (See Chart #1)

f. Horses

This operation is limited to breeding operations only. The by-product are colts and fillies. It involves having a brood of mares and either stud(stallion) on location or AI service. This operation will involve facilities for the care, breeding, and raising of brood stock and their offspring together with intensive training of colts of fillies if operation involves any number of breeds and not limited to thoroughbred and quarter-horse breeds. One horse equals one animal unit.(See Chart #1) The typical breeder range is 20 acres.

Chart # 1-Animal Units

<i>Types of Livestock:</i>	<i>Numbers</i>	<i>Animal Unit Equivalentents</i>
Stocker Calf	1	0.5
Yearling(short yearling)	1	0.6
Long Yearling or 2 yr Old	1	1.0
Bull	1	1.0
Rams	1	1.0
Buck(goat)	1	1.0
Two -year old horse	1	1.0
Mature cow	1	1.0
Ewes	5	1.0
Does(goat)	5	1.0
Deer	7	1.0

**CAMERON APPRAISAL DISTRICT AG-USE POLICY**  
**MINIMUM ACREAGE GUIDELINES**

The following **guidelines** were established after extensive research on the typical operations in Cameron County. The minimum acreage and reason by land class is listed as follows:

Class	Acres	Reason
IRRIGATED CROPLAND (IC1)	20	Scale of operation not feasible in terms of capital required (owned or hired).
DRYLAND CROP (DC)	25	Same as above
IMPROVED PASTURE (IP)	15	Same as above
NATIVE PASTURE (NP)	40	Same as above
ORCHARD (O)	5	Same as above
SHRIMP FARM (SF)	350	Same as above-5 acres ponds

Any application submitted below the minimum acreage standards will be considered on a case by case basis.

CAMERON APPRAISAL DISTRICT AGRICULTURE SCHEDULE  
 PRODUCTION, INCOME & EXPENSE  
 INFORMATION  
 CLASS-IRRIGATED CROPLAND  
 UPLAND COTTON

TAX YEAR 2006

2004

AC PLANTED	26,100	From TAES Report
AC HARVESTED	24,400	From TAES Report
PROD TOT/BALES	41,480	
YIELD-HARVESTED/POUNDS/AC	816.00	From TAES Report
COTTONSEED-YIELD/TON/AC	0.506	From TAES Report
DEFICIENCY ESTABLISH YIELD/#/AC	520	From AESD

PRICE-CENTS/POUND	\$ 0.577	From TAES Report
DEFICIENCY PMT-PRICE/POUND	0.032	From AESD
COTTONSEED PRICE/TON	\$ 104.00	From TAES Report

GOVT SET ASIDE	100.00%	From AESD
----------------	---------	-----------

EXPENSES

CHEMICALS	\$105.34	From TAES Report
GIN, BAG, TIES	\$82.50	From TAES Report
GOVT SET ASIDE	100.00%	From AESD

FLAT RATE	\$11.98
BENEFIT/BOND TAX	\$0.00

**CAMERON APPRAISAL DISTRICT AGRICULTURE SCHEDULE  
 PRODUCTION, INCOME & EXPENSE  
 INFORMATION  
 CLASS-NON IRRIGATED CROPLAND  
 UPLAND COTTON**

**2004**

AC PLANTED	26,000	From TAES Report
AC HARVESTED	22,500	From TAES Report
PROD TOT/BALES	29,297	
YIELD-HARVESTED/POUNDS/AC	625.00	From TAES Report
COTTONSEED-YIELD/TON/AC	0.5	From TAES Report
DEFICIENCY ESTABLISH YIELD/##/AC	400	From AESD
PRICE-CENTS/POUND	\$ 0.426	From TAES Report
DEFICIENCY PMT-PRICE/POUND	\$ 0.024	From AESD
COTTONSEED PRICE/TON	104.00	From TAES Report
GOVT SET ASIDE	100.00%	From AESD

**EXPENSES**

CHEMICALS	\$75.65	From TAES Report
GIN, BAG, TIES	\$50.00	From TAES Report
GOVT SET ASIDE	85.00%	From AESD
FLAT RATE	\$0.00	
BENEFIT/BOND TAX	\$0.00	

**CAMERON APPRAISAL DISTRICT AGRICULTURE SCHEDULE  
 PRODUCTION, INCOME & EXPENSE  
 INFORMATION**

**CLASS-IRRIGATED CROPLAND  
 CORN**

**2004**

AC PLANTED	18,600	From TAES Report
AC HARVESTED	17,800	From TAES Report
PROD TOT/BUSHEL	2,540,060	
YIELD-HARVESTED/BUSHEL/AC	142.70	From TAES Report
DEFICIENCY ESTABLISHED YIELD/AC	90	From AESD
PRICE-CENTS/BUSHEL	\$ 2.550	From TAES Report
DEFICIENCY PMT-PRICE/BUSHEL	\$ 0.145	From AESD

**EXPENSES**

CHEMICALS/HARV/HUAL/DRYING	\$57.74	From TAES Report
GOVT SET ASIDE	96.40%	From AESD
FLAT RATE	\$11.98	
BENEFIT/BOND TAX	\$0.00	

**CAMERON APPRAISAL DISTRICT AGRICULTURE SCHEDULE  
 PRODUCTION, INCOME & EXPENSE  
 INFORMATION  
 CLASS-IRRIGATED CROPLAND  
 SORGHUM**

**2004**

<b>AC PLANTED</b>	58,100	From TAES Report
<b>AC HARVESTED</b>	57,800	From TAES Report
<b>PROD TOT/CWT</b>	2,329,918	
<b>YIELD-HARVESTED/CWT/AC</b>	40.31	From TAES Report
<b>DEFICIENCY ESTABLISHED YIELD/AC</b>	33	From AESD
<b>PRICE-CENTS/CWT</b>	\$ 4.350	From TAES Report
<b>DEFICIENCY PMT-PRICE/CWT</b>	\$ 0.041	From AESD
<b>EXPENSES</b>		
<b>CHEMICALS/HARV/DRYING</b>	\$89.58	From TAES Report
<b>GOVT SET ASIDE</b>	100.00%	From AESD
<b>FLAT RATE</b>	\$11.98	
<b>BENEFIT/BOND TAX</b>	\$0.00	

**CAMERON APPRAISAL DISTRICT AGRICULTURE SCHEDULE  
 PRODUCTION, INCOME & EXPENSE  
 INFORMATION  
 CLASS-NON- IRRIGATED CROPLAND  
 SORGHUM**

**2004**

AC PLANTED	46,300	From TAES Report
AC HARVESTED	45,700	From TAES Report
PROD TOT/CWT	1,732,944	
YIELD-HARVESTED/CWT/AC	37.92	From TAES Report
DEFICIENCY ESTABLISHED YIELD/AC	33	From AESD
PRICE-CENTS/CWT	\$ 4.35	From TAES Report
DEFICIENCY PMT-PRICE/CWT	\$ 0.04	From AESD
<b>EXPENSES</b>		
CHEMICALS/HARV/DRYING	\$53.64	From TAES Report
GOVT SET ASIDE	100.00%	From AESD
FLAT RATE	\$0.00	
BENEFIT/BOND TAX	\$0.00	

**CAMERON APPRAISAL DISTRICT AGRICULTURE SCHEDULE  
 PRODUCTION, INCOME & EXPENSE  
 INFORMATION  
 CLASS-IRRIGATED CROPLAND  
 SUGARCANE**

**2004**

AC PLANTED	16,700	From TAES Report
AC HARVESTED	16,700	From TAES Report
PROD TOT/TON	583,000	
YIELD-HARVESTED/TON/AC	34.90	From TAES Report
PRICE-DOLLARS/TON	\$18.000	From TAES Report
EXPENSES		
CHEMICALS	\$72.84	From TAES Report
FLAT RATE	\$11.98	
BENEFIT/BOND TAX	\$0.00	

## **SOURCES AND PUBLICATION USED**

### **SHARE LEASE**

The crop yields, prices, and production totals use to calculate landowner's share of income were obtained from the "Texas Crop Statistics" annual bulletins compiled by Texas Agricultural Statistics Service a cooperative function of the United State Department of Agriculture and Texas Department of Agriculture.

The expenses amounts used to derive landowner's share of expenses were obtained from the "Texas Crop Enterprise Budgets" for the South Texas District published annual by the Texas Agricultural Extension Service and Texas A&M University System. The expenses used are the typical expenses for this area establish in conjunction with the Ag Advisory Committee and Land Study Report from the Comptroller of Public Accounts. The flat rates were obtained from each irrigation district. Ad valorem tax obtained from each taxing entity.

The deficiency payment rates were obtained from the Texas State Agricultural Stabilization and Conservation regional office in College Station, Texas in conjunction with the local San Benito office. Deficiency yields were determine by taking previous five year history dropping the highest and lowest yield than averaging the remaining yields. This solution is used by the State Comptroller office in calculating their Ag Schedule. It is understood that the ASCS office uses established yield for each farm which might differ from the Appraisal District mission of determining typical yields.

### **ORCHARD**

All information used to established an owner operator budgets for citrus were obtained from the "The Citrus Handbook" an annual publication of the Texas Agricultural Extension Service and Texas A&M University. Currently, orchard net to land and value are based on a cash lease verified through the Ag Advisory Committee.

### **PASTURE**

The Cash Lease method was use to determine the ag value for pasture. Lease amounts were obtained from various local realtor, The Cameron County Extension Service, and from various ag application received. The fence expense was obtained from the Comptroller land study budgets. All other expenses from entities stated above.

**CAMERON APPRAISAL DISTRICT  
LAND CLASSIFICATION BREAK DOWN**

CLASS	2004	2003	
IC1	94,873	96,034	-1,161
IC2	43,734	44,337	-603
IC3	13,378	13,871	-493
DC1	26,505	26,018	487
DC2	18,989	19,008	-19
DC3	23,665	23,995	-330
IP	17,175	16,388	787
NP1	14,650	14,622	28
NP2	17,086	17,258	-172
NP3	35,988	36,007	-19
OR1	3,464	3,481	-17
OR2	262	261	1
SF1	0	0	0
SF2	440	434	6
SF3	1,643	1,643	0
MU	17,293	17,471	-178
	329,145	330,828	-1,683

**CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006  
COMPOSITE TAX RATES**

**TAX RATES 2004**

**BROWNSVILLE ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0.1314
IBR	1.485600
SBN	0.07141
	2.185801

**HARLINGEN ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
IHG	1.550000
SAN	0
	2.047391

**LA FERIA ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
ILA	1.544000
SAN	0
	2.041391

**LOS FRESNOS ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0.1314
ILO	1.576000
SBN	0.07141
	2.276201

**POINT ISABEL ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0.1314
IPI	1.356120
SPN	0
	1.984911

**RIO HONDO ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
IRH	1.698100
SAN	0
	2.195491

**SAN BENITO ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
ISB	1.569430
SD3	0.04132
	2.108141

**SANTA MARIA ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
ISM	1.600000
SAN	0
	2.097391

**SANTA ROSA ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
ISR	1.620000
SAN	0
	2.117391

**LYFORD ISD**

GCC	0.358191
SST	0.039200
SES	0.100000
STS	0
ILY	1.500000
SAN	0
	1.997391

**CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006  
COMPOSITE ISD TAXRATE-PER ISD**

Ad Valorem Tax	2004	2003	2002	2001	2000
<b>Brownsville ISD</b>	2.185801	2.18856	2.150861	2.165744	2.087361
<b>Harlingen ISD</b>	2.047391	2.042391	2.024736	2.028043	1.978134
<b>La Feria ISD</b>	2.041391	2.039391	2.021736	1.969403	1.909694
<b>Los Fresnos ISD</b>	2.276201	2.308916	2.29963	2.137144	3.139995
<b>Point Isabel ISD</b>	1.984911	1.315791	1.967256	1.919443	2.938394
<b>Rio Hondo ISD</b>	2.195491	2.195491	2.177836	1.962043	1.868134
<b>San Benito ISD</b>	2.108141	2.144727	2.099072	2.102379	2.025078
<b>Santa Maria ISD</b>	2.097391	2.097391	2.079736	2.123043	1.963134
<b>Santa Rosa ISD</b>	2.117391	2.117391	2.099736	2.023043	1.923134
<b>Lyford ISD</b>	1.997391	1.997391	1.979736	1.983043	1.943134
<b>ISD AVG</b>	2.10515	2.044744	2.090034	2.041333	2.177619

**CAMERON APPRAISAL DISTRICT  
AD VALOREM TAX EXPENSE**

LAND CLASS	04 VALUE	03 VALUE	02 VALUE	01 VALUE	00 VALUE	99 VALUE
IC1	\$271.00	\$264.00	\$284.00	\$236.00	\$274.00	\$314.00
IC2	\$248.00	\$241.00	\$262.00	\$216.00	\$242.00	\$284.00
IC3	\$207.00	\$209.00	\$217.00	\$175.00	\$183.00	\$204.00
DC1	\$110.00	\$172.00	\$259.00	\$198.00	\$248.00	\$333.00
DC2	\$122.00	\$173.00	\$210.00	\$200.00	\$206.00	\$279.00
DC3	\$115.00	\$129.00	\$186.00	\$130.00	\$178.00	\$240.00
IP	\$194.00	\$204.00	\$210.00	\$191.00	\$188.00	\$204.00
NP1	\$151.00	\$152.00	\$152.00	\$140.00	\$147.00	\$163.00
NP2	\$110.00	\$123.00	\$135.00	\$132.00	\$109.00	\$120.00
NP3	\$70.00	\$70.00	\$70.00	\$65.00	\$70.00	\$78.00
O1	\$356.00	\$448.00	\$494.00	\$507.00	\$531.00	\$579.00
O2	\$271.00	\$264.00	\$284.00	\$236.00	\$274.00	\$314.00

Ad valorem expense calculation = land class multiplied by the ISD average

LAND CLASS	04 TAX	03 TAX	02 TAX	01 TAX	00 TAX	99 TAX
IC1	\$5.70	\$ 5.40	\$ 4.88	\$ 5.59	\$ 5.97	\$ 6.38
IC2	\$5.22	\$ 4.93	\$ 4.46	\$ 4.94	\$ 5.27	\$ 5.82
IC3	\$4.36	\$ 4.27	\$ 3.62	\$ 3.74	\$ 3.99	\$ 4.35
DC1	\$2.32	\$ 3.52	\$ 4.09	\$ 5.06	\$ 5.40	\$ 7.00
DC2	\$2.57	\$ 3.54	\$ 4.13	\$ 4.21	\$ 4.49	\$ 5.96
DC3	\$2.42	\$ 2.64	\$ 2.69	\$ 3.63	\$ 3.88	\$ 4.95
IP	\$4.08	\$ 4.17	\$ 3.95	\$ 3.84	\$ 4.09	\$ 3.78
NP1	\$3.18	\$ 3.11	\$ 2.89	\$ 3.00	\$ 3.20	\$ 2.94
NP2	\$4.46	\$ 4.33	\$ 4.38	\$ 2.23	\$ 2.37	\$ 2.17
NP3	\$1.47	\$ 1.43	\$ 1.34	\$ 1.43	\$ 1.52	\$ 1.41
O1	\$7.49	\$ 9.16	\$ 10.48	\$ 10.84	\$ 11.56	\$ 11.81
O2	\$5.70	\$ 5.40	\$ 4.88	\$ 5.59	\$ 5.97	\$ 6.38

CAMERON APPRAISAL DISTRICT  
FLAT RATE  
AGGREGATE WEIGHTED TOTALS

	ACREAGE	%MAKEUP	ACTUAL	WEIGHTED	ACTUAL	WEIGHTED	ACTUAL	WEIGHTE	ACTUAL	WEIGHTE	ACTUAL	WEIGHTED
			2004	2004	2003	2003	2002	2002	2001	2001	2000	2000
CAMERON #2	56,000	27.93%	\$9.50	\$2.65	\$9.50	\$2.37	\$8.50	\$2.37	\$8.50	\$2.37	\$8.50	\$2.37
HARLINGEN IRRG	40,000	19.95%	\$9.00	\$1.80	\$9.00	\$1.80	\$9.00	\$1.80	\$9.00	\$1.80	\$9.00	\$1.80
LA FERIA IRRG	32,932	16.43%	\$18.00	\$2.96	\$18.00	\$2.26	\$13.75	\$2.26	\$13.75	\$2.26	\$13.50	\$2.22
CAMERON #6	21,353	10.65%	\$22.00	\$2.34	\$21.00	\$2.13	\$20.00	\$2.13	\$20.00	\$2.13	\$11.00	\$1.17
BROWNSVILLE IRRG	16,000	7.98%	\$18.00	\$1.44	\$6.00	\$0.48	\$6.00	\$0.48	\$6.00	\$0.48	\$6.00	\$0.48
VALLEY ACRES	8,540	4.26%	\$10.00	\$0.43	\$10.00	\$0.43	\$10.00	\$0.43	\$10.00	\$0.43	\$10.00	\$0.43
BAYVIEW IRRG	8,012	4.00%	\$22.00	\$0.88	\$18.50	\$0.68	\$17.00	\$0.68	\$17.00	\$0.68	\$17.00	\$0.68
ADAM GARDENS	7,400	3.69%	\$30.00	\$1.11	\$30.00	\$1.11	\$30.00	\$1.11	\$30.00	\$1.11	\$30.00	\$1.11
R-GRDE PALMS	3,737	1.86%	\$15.00	\$0.28	\$13.00	\$0.24	\$13.00	\$0.24	\$13.00	\$0.24	\$29.71	\$0.55
SANTA MARIA #4	3,711	1.85%	\$20.00	\$0.37	\$20.00	\$0.37	\$20.00	\$0.37	\$20.00	\$0.37	\$20.00	\$0.37
CAMERON #16	1,790	0.89%	\$8.00	\$0.07	\$8.00	\$0.07	\$8.00	\$0.07	\$8.00	\$0.07	\$8.00	\$0.07
H/C IRRG #9	1,000	0.50%	\$10.00	\$0.05	\$10.00	\$0.04	\$9.00	\$0.04	\$9.00	\$0.04	\$8.00	\$0.04
TOTAL	200,475	100%										
WEIGHTED TOTAL				\$14.37		\$11.98		\$11.98		\$11.98		\$11.29

CAMERON APPRAISAL DISTRICT  
BENEFIT/BOND TAX

	ACREAGE	%MAKEUP	ACTUAL	WEIGHTED	ACTUAL	WEIGHTED	ACTUAL	WEIGHTE	ACTUAL	WEIGHTE	ACTUAL	WEIGHTED
			2004	2004	2003	2003	2002	2002	2001	2001	2000	2000
CAMERON #6	21,353	10.65%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HARLINGEN IRRG	40,000	19.95%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BAYVIEW IRRG	8,012	4.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAMERON #2	56,000	27.93%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAMERON #16	1,790	0.89%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R-GRDE PALMS	3,737	1.86%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADAM GARDENS	7,400	3.69%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BROWNSVILLE IRRG	16,000	7.98%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.00	\$2.87
H/C IRRIGATION	1,000	0.50%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.21	\$0.00
VALLEY ACRES	8,540	4.26%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.40	\$0.25
LA FERIA IRRG	32,932	16.43%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	\$2.63
SANTA MARIA	3,711	1.85%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	200,475	100%										
WEIGHTED TOTAL				\$0.00		\$0.00		\$1.66		\$0.00		\$5.75

CAMERON APPRAISAL DISTRICT  
TAX YEAR 2006  
FENCE DEPRICATION EXPENSE/PER ACRE

YEARS	2004	2003	2002	2001	2000
EXPENSE	\$1.60	\$1.30	\$1.26	\$1.20	\$1.20