

STATE OF NEVADA
DEPARTMENT OF TAXATION
2004-2005
BULLETIN NO. 193



ASSESSMENT INSTRUCTIONS FOR:
AGRICULTURAL LAND
OPEN - SPACE PROPERTIES
OIL AND GAS LEASES
POSSESSORY INTERESTS

PREPARED BY THE
DIVISION OF ASSESSMENT STANDARDS

MARCH 2003

2004-2005

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This bulletin complies with NRS 361A.140 and NAC 361.A, part E (1) which requires the Nevada Tax Commission to complete the following tasks on or before the first Monday in October:

Define the agricultural real property classifications.

Assign a value to each classification.

Prepare a bulletin that lists all the classifications and their assigned assessed values.

ASSESSMENT OF AGRICULTURAL REAL PROPERTY

Real property owners may apply for an agricultural use assessment on their agricultural real property. NRS 361A.020 defines agricultural real property as:

"(a) Land devoted exclusively for at least 3 consecutive years immediately preceding the assessment date to agricultural use.

(b) Land leased by the owner to another person for agricultural use and composed of any lot or parcel which:

(1) Includes at least 7 acres of land devoted to acceptable agricultural practices; or

(2) Is contiguous to other agricultural real property owned by the lessee.

(c) Land covered by a residence or necessary to support the residence if it is part of a qualified agricultural parcel."

NRS defines "agricultural use" as "the current employment of real property as a business venture for profit, which business produced a minimum gross income of \$5,000 from agricultural pursuits during the immediately preceding calendar year by:

(a) Raising, harvesting and selling crops, fruit, flowers, timber and other products of the soil;

- (b) Feeding, breeding, management and sale of livestock, poultry, or the produce thereof, if the real property used therefore is owned or leased by the operator and is of sufficient size and capacity to produce more than one-half of the feed required during that year for the agricultural pursuit; (see feed requirement charts on pages 9 and 10)
- (c) Operating a feed lot consisting of at least 50 head of cattle or an equivalent number of animal units of sheep or hogs, for the production of food;
- (d) Raising furbearing animals or bees;
- (e) Dairying and the sale of dairy products; or
- (f) Any other use determined by the Department to constitute agricultural use if such use is verified by the Department." Additional procedures for the designation of property as agricultural real property are provided in NAC 361.A, part (C).

County assessors decide the eligibility of agricultural use applications for properties of 20 acres or more; the division of assessment standards reviews those of less than 20 acres. Applications must be filed on or before June 1st. Assessors then value agricultural real property for agricultural use using the following classifications and assessed values:

INTENSIVE USE LAND: \$164 per acre.

The agricultural pursuits do not depend on the quality of the soil for production. Examples include: poultry ranches, fish farms, rabbit raising operations, cattle feed lots, hydroponic operations, and other agricultural operations whose products do not grow out of the soil but whose operations are carried out entirely on the soil.

CULTIVATED LAND is land developed for agricultural use and is no longer in its natural condition.

FIRST CLASS CULTIVATED LAND: \$127 per acre.

This land produces during an average year 4 or more tons of alfalfa hay or 1 & 1/2 tons or more of small grains per acre or the equivalent of other feeds for livestock.

SECOND CLASS CULTIVATED LAND: \$99 per acre.

This land produces during an average year 3 or more, but less than 4 tons of alfalfa hay, or 1 ton but less than 1 & 1/2 tons of small grains per acre or the equivalent of other feeds for livestock.

THIRD CLASS CULTIVATED LAND: \$71 per acre.

This land produces during an average year 2 to 3 tons of alfalfa hay, or 1/2 to 1 ton of small grains per acre or the equivalent of other feeds for livestock.

FOURTH CLASS CULTIVATED LAND: \$49 per acre.

This land produces during an average year 1 & 1/2 to 2 tons of alfalfa hay or 1/2 ton of small grains per acre or the equivalent of other feeds for livestock.

NATIVE MEADOW LAND OR WILD HAY LAND is irrigated by streams or rivers and has not been cultivated. It is still in its natural condition with maybe a simple irrigation system.

FIRST CLASS NATIVE MEADOW OR WILD HAY LAND: \$75 per acre.

This land produces during an average year 1 or more tons of hay per acre.

SECOND CLASS NATIVE MEADOW OR WILD HAY LAND: \$56 per acre.

This land produces during an average year 1/2 ton or more but less than 1 ton of hay per acre.

PASTURE LAND is irrigated or partially irrigated land. It is usually not cultivated but has a higher carrying capacity per acre than "Grazing Land."

FIRST CLASS PASTURE: \$79 per acre.

During an average year, this land produces enough feed per acre for 4 grown cattle (4 animal units per month) in any 1 month during the calendar year.

SECOND CLASS PASTURE: \$61 per acre.

During an average year, this land produces enough feed per acre for 3 to 4 grown cattle (3 to 4 animal units per month) for any 1 month during the calendar year.

THIRD CLASS PASTURE: \$53 per acre.

During an average year, this land produces enough feed per acre for 2 to 3 grown cattle (2 to 3 animal units per month) in any 1 month during the calendar year.

FOURTH CLASS PASTURE: \$22 per acre.

During an average year, this land produces enough feed per acre for 1 or 2 grown cattle (1 to 2 animal units per month) in any 1 month during the calendar year.

GRAZING LAND usually lacks irrigation and has a lower carrying capacity per acre than pasture land. It is commonly identified as "range land", either open or fenced. It also may be land found within the fenced boundaries of the farm or ranch that does not meet the definition of the previous classifications.

FIRST CLASS GRAZING: \$4.54 per acre.

During an average year, this land produces enough feed on 4 acres or less for 1 grown cow (1/4 up to 1 animal units per month) for any 1 month in the calendar year.

SECOND CLASS GRAZING: \$2.36 per acre.

During an average year, this land produces enough feed on 4 to 6 acres for 1 grown cow (1/4 up to 1/6 animal units per month) for any 1 month in the calendar year.

THIRD CLASS GRAZING: \$1.61 per acre.

During an average year, this land produces enough feed on 6 to 12 acres for 1 grown cow (1/6 up to 1/12 animal units per month) for any 1 month in the calendar year.

FOURTH CLASS GRAZING: \$1.25 per acre.

During an average year, this land produces enough feed on 12 acres or more for 1 grown cow (1/12 or less animal units per month) for any 1 month in the calendar year. Such land is barren or rocky.

The value of the land in the farmstead area covered by a residence or necessary to support a residence is computed as taxable value (NRS 361.227). Also, assessors should value any remaining farmstead area of an agricultural property that is part of the operation by applying the same value as the highest land classification used for that operation.

To classify and assess agricultural real property, assessors should inspect the property and gather information from the property owners and managers, agricultural extension agents, university agronomists, and other agricultural land specialists. The assessor should evaluate soil line and topographical maps, and consider the land's carrying capacity, water availability, soil type, and condition, pursuant to NAC 361.A part C.

Assessors should maintain records of agricultural use assessments and make these records available to any person upon request. They should notify property owners of their agricultural use assessments in the same manner used to notify property owners of their taxable value assessments. The notice must contain the following statement:
Deferred taxes will become due on this parcel if it is converted to a higher use.

NAC 361.120 says, "In determining the full cash value of land actually used for agricultural purposes and not valued pursuant to Chapter 361A of NRS, each assessor shall determine separately:

1. Its valuation for agricultural purposes pursuant to paragraph (b) of subsection 1 of NRS 361.325; and

2. Its valuation for other purposes, if any, pursuant to subparagraph (1) of paragraph (a) of subsection 1 of NRS 361.227. The assessor shall then apply the higher of the two values so determined."

ASSESSMENT OF OPEN-SPACE REAL PROPERTY

NRS 361A requires the governing bodies of every city or county, as part of their master plan, to establish and promote the conservation, maintenance and protection of open-space property. If a property is designated as open-space property, it is eligible for an open-space use assessment.

Open-space use applications are filed with county assessors who forward the applications to the county commissioners or city's governing body. The county commissioners or governing bodies evaluate open-space use assessment applications and take action based on procedures adopted by ordinance.

Assessors should maintain records of open-space use assessments and make these records available to any person upon request. They should notify property owners of their open-space use assessments in the same manner used to notify property owners of their taxable value assessments. The notice must contain the following statement: **Deferred taxes will become due on this parcel if it is converted to a higher use.**

A historic site qualifies for open-space use assessment if it meets the following conditions:

The Nevada Division of Historic Preservation and Archeology of the Department of Conservation and Natural Resources has designated it as historic.

It meets the criteria established by county ordinance.

The board of county commissioners approves its timely-filed application.

If an application is approved, the assessor calculates an open-space use assessment by discounting the property's equalized taxable value. The Nevada Tax Commission found that open-space use assessments should receive a discount of 9 percent for a term of 3 & 1/2 years. To apply this discount, multiply the taxable value of the open-space property by the factor of .74. The assessed value is 35 percent of the open-space use value. If the qualified property is a historic site with both land and improvements, apply the .74 factor to the equalized taxable value of both land and improvements.

Example

The subject property qualifies as open-space land. The equalized taxable value of comparable land nearby, which is not open-space land, is \$10,000 per acre. The equalized taxable value of the subject's improvements, an older historic residence, is \$40,000.

Land	$\$10,000 \times .74 = \$ 7,400$	$\times 35\% =$	$\$ 2,590$
Improvements	$\$40,000 \times .74 = \$29,600$	$\times 35\% =$	$\$10,360$
Total assessed based on open-space use		$=$	$\$12,950$

The assessor should record for tax deferral purposes the following:

Land	\$10,000 x 35% =	\$ 3,500
Improvements	\$40,000 x 35% =	\$14,000
Total Assessed Value	=	\$17,500

Equalize an open-space property's taxable value with the taxable values of comparable surrounding properties. Reappraise the open-space property with other properties in the normal reappraisal cycle. If the taxable value increases or decreases during reappraisal, make the appropriate adjustments to the open-space use valuation.

**2000-2001 SECURED AND UNSECURED ROLLS
ASSESSMENT OF POSSESSORY INTERESTS
ASSESSMENT OF OIL AND GAS LEASES**

Possessory Interests

Article 10, Section 1 of the Nevada State Constitution states "The Legislature shall provide by law for a uniform and equal rate of assessment and taxation and shall prescribe such regulations as shall secure a final valuation for taxation of all property, real, personal and possessory..." NRS 361.157, 361.159 and 361.227 pertain to the assessment of possessory interests for tax purposes. The term possessory interest is used synonymously with the terms leasehold interest, beneficial interest, and beneficial use.

A possessory interest exists when exempt real or personal property is used in a private business for profit. It is valued for assessment purposes as if it were actually owned by the lessee or user. Exceptions to this are listed in NRS 361.157(1)(a) through (m).

The assessor must value possessory interests in the same manner as all other real property, according to NRS 361.227.

NRS 361.157 and 361.159 state: "Taxes must be assessed to lessees or users of exempt real estate and collected in the same manner as taxes assessed to owners of other real estate, except that taxes due under this section do not become a lien against the property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes assessed and, if unpaid, are recoverable by the county in the proper court of the county."

Oil and Gas Leases

Exempt real property that is subject to an oil and gas lease is a possessory interest. To value oil and gas leases, the assessor must take the following steps:

Calculate the taxable value of the possessory interest property as if it were owned.

Physically inspect the property to collect data pertinent to the possessory interest.

Value the land consistent with its current use by considering comparable values, and, if necessary, value added by the oil and gas lease.

When privately-owned property (a leasehold interest) is leased for oil and gas exploration and development, evaluate comparable property and determine what value is added to the property by the oil and gas lease.

Do not overlook NRS 361.230 which puts a minimum value on patented land at \$1.25 per acre when assigning a per-acre value to the oil and gas lease.

Value any improvements using replacement cost new less depreciation of 1 and 1/2 percent per year of adjusted actual age.

Reduce that value by considering the following percentages: how much and for how long the exempt property is actually leased during the fiscal year.

Multiply that value by the assessment ratio of 35 percent to arrive at assessed value.

Once the property is productive, it is assessed according to NRS Chapter 362, *Taxes on Mines and Proceeds of Minerals*.

To identify all the oil and gas leases in the county obtain from the Bureau of Land Management (BLM) the printout listing all annual oil and gas leases located on public lands in the county. Bureau of Land Management, P. O. Box , Reno, Nevada 89520. The phone number is 775-861-6400.

The Bureau of Land Management issues two types of oil and gas leases in Nevada: competitive and noncompetitive. It issues five-year, competitive leases to the highest bidders at oral auctions. It issues ten-year, noncompetitive leases for only those parcels offered originally as competitive lease but which failed to receive a bid.

Regulations that govern the Bureau of Land Management's oil and gas leasing program may be found in Title 43, Parts 3000 and 3100 of the Code of Federal Regulations. The Bureau of Land Management also provides a brochure with general information on oil and gas leasing of onshore public lands.

NRS 361.157(3)(g) exempts non producing geothermal leases.

FEED REQUIREMENT CHART ANIMALS PER ACRE PER YEAR

	1 st Cult	2 nd Cult	3 rd Cult	4 th Cult	1 st Pasture Wild Hay	2 nd Pasture Wild Hay	3 rd Pasture	4 th Pasture	1 st Grazing	2 nd Grazing	3 rd Grazing	4 th Grazing
BEEF CATTLE												
Mature Cow and Calf	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.021	0.017	0.009	0.007
Mature Bull	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	1.11	0.97	0.69	0.49	0.44	0.39	0.28	0.17	0.028	0.022	0.012	0.009
Calves	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Steers	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.021	0.017	0.009	0.007
DAIRY CATTLE												
Mature Cow	0.69	0.61	0.43	0.30	0.28	0.24	0.17	0.10	0.017	0.014	0.008	0.006
Dairy Bull	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	1.26	1.10	0.79	0.55	0.51	0.44	0.32	0.19	0.032	0.025	0.014	0.010
Calves	2.08	1.82	1.30	0.91	0.83	0.73	0.52	0.31	0.052	0.042	0.023	0.017
SHEEP												
Ewe and Lamb	4.17	3.65	2.60	1.82	1.67	1.46	1.04	0.63	0.104	0.083	0.046	0.033
Mature Buck	4.17	3.65	2.60	1.82	1.67	1.46	1.04	0.63	0.104	0.083	0.046	0.033
Lambs	5.56	4.86	3.47	2.43	2.22	1.94	1.39	0.83	0.139	0.111	0.061	0.044
SWINE												
Sow and Litter	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Boar	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Pig, (4 mos.)	3.33	2.92	2.08	1.46	1.33	1.17	0.83	0.50	0.083	0.067	0.037	0.027
Pig, (6 mos.)	2.08	1.82	1.30	0.91	0.83	0.73	0.52	0.31	0.052	0.042	0.023	0.017
HORSES												
Mature Adult	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.011	0.017	0.009	0.007
Weanling	1.11	0.97	0.69	0.49	0.44	0.39	0.28	0.17	0.028	0.022	0.012	0.009

Land used in the feeding, breeding, management and sale of livestock, poultry or the produce thereof must be capable of providing more than one-half of the feed required during the year. This chart provides the total number of animals possible per acre per year. A qualified property must be of sufficient size and capacity to produce more than one-half of the feed required during that year.

Source: University of Nevada, Reno College of Agriculture and the U. S. Department of Agriculture Extension Service

FEED REQUIREMENT CHART ACRES PER ANIMAL PER YEAR

	1 st Cult	2 nd Cult	3 rd Cult	4 th Cult	1 st Pasture Wild Hay	2 nd Pasture Wild Hay	3 rd Pasture	4 th Pasture	1 st Grazing	2 nd Grazing	3 rd Grazing	4 th Grazing
BEEF CATTLE												
Mature Cow and Calf	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
Mature Bull	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	0.90	1.03	1.44	2.06	2.25	2.57	3.60	6.00	36.0	45.0	81.8	112.5
Calves	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Steers	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
DAIRY CATTLE												
Mature Cow	1.44	1.65	2.30	3.29	3.60	4.11	5.76	9.60	57.6	72.0	130.9	180.0
Dairy Bull	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	0.79	0.91	1.27	1.81	1.98	2.26	3.17	5.28	31.7	39.6	72.0	99.0
Calves	0.48	0.55	0.77	1.10	1.20	1.37	1.92	3.20	19.2	24.0	43.6	60.0
SHEEP												
Ewe and Lamb	0.24	0.27	0.38	0.55	0.60	0.69	0.96	1.59	9.6	12.0	21.8	30.0
Mature Buck	0.24	0.27	0.38	0.55	0.60	0.69	0.96	1.59	9.6	12.0	21.8	30.0
Lambs	0.18	0.21	0.29	0.41	0.45	0.51	0.72	1.20	7.2	9.0	16.4	22.5
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Sow and Litter	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Boar	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Pig, (4 mos.)	0.30	0.34	0.48	0.69	0.75	0.86	1.20	2.00	12.0	15.0	27.3	37.5
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Land used in the feeding, breeding, management and sale of livestock, poultry and the produce thereof must be capable of providing more than one-half of the feed required during the year. This chart provides the total acreage needed to sustain the specified animal for one year. A qualified property must be of sufficient size and capacity to produce more than one-half of the feed required during that year.

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2. Its valuation for other purposes, if any, pursuant to subparagraph (1) of paragraph (a) of subsection 1 of NRS 361.227. The assessor shall then apply the higher of the two values so determined."

ASSESSMENT OF OPEN-SPACE REAL PROPERTY

NRS 361A requires the governing bodies of every city or county, as part of their master plan, to establish and promote the conservation, maintenance and protection of open-space property. If a property is designated as open-space property, it is eligible for an open-space use assessment.

Open-space use applications are filed with county assessors who forward the applications to the county commissioners or city's governing body. The county commissioners or governing bodies evaluate open-space use assessment applications and take action based on procedures adopted by ordinance.

Assessors should maintain records of open-space use assessments and make these records available to any person upon request. They should notify property owners of their open-space use assessments in the same manner used to notify property owners of their taxable value assessments. The notice must contain the following statement: **Deferred taxes will become due on this parcel if it is converted to a higher use.**

A historic site qualifies for open-space use assessment if it meets the following conditions:

The Nevada Division of Historic Preservation and Archeology of the Department of Conservation and Natural Resources has designated it as historic.

It meets the criteria established by county ordinance.

The board of county commissioners approves its timely-filed application.

If an application is approved, the assessor calculates an open-space use assessment by discounting the property's equalized taxable value. The Nevada Tax Commission found that open-space use assessments should receive a discount of 9 percent for a term of 3 & 1/2 years. To apply this discount, multiply the taxable value of the open-space property by the factor of .74. The assessed value is 35 percent of the open-space use value. If the qualified property is a historic site with both land and improvements, apply the .74 factor to the equalized taxable value of both land and improvements.

Example

The subject property qualifies as open-space land. The equalized taxable value of comparable land nearby, which is not open-space land, is \$10,000 per acre. The equalized taxable value of the subject's improvements, an older historic residence, is \$40,000.

Land	$\$10,000 \times .74 = \$ 7,400$	$\times 35\% =$	$\$ 2,590$
Improvements	$\$40,000 \times .74 = \$29,600$	$\times 35\% =$	$\$10,360$
Total assessed based on open-space use		$=$	$\$12,950$

The assessor should record for tax deferral purposes the following:

Land	\$10,000 x 35% =	\$ 3,500
Improvements	\$40,000 x 35% =	\$14,000
Total Assessed Value	=	\$17,500

Equalize an open-space property's taxable value with the taxable values of comparable surrounding properties. Reappraise the open-space property with other properties in the normal reappraisal cycle. If the taxable value increases or decreases during reappraisal, make the appropriate adjustments to the open-space use valuation.

**2000-2001 SECURED AND UNSECURED ROLLS
ASSESSMENT OF POSSESSORY INTERESTS
ASSESSMENT OF OIL AND GAS LEASES**

Possessory Interests

Article 10, Section 1 of the Nevada State Constitution states "The Legislature shall provide by law for a uniform and equal rate of assessment and taxation and shall prescribe such regulations as shall secure a final valuation for taxation of all property, real, personal and possessory..." NRS 361.157, 361.159 and 361.227 pertain to the assessment of possessory interests for tax purposes. The term possessory interest is used synonymously with the terms leasehold interest, beneficial interest, and beneficial use.

A possessory interest exists when exempt real or personal property is used in a private business for profit. It is valued for assessment purposes as if it were actually owned by the lessee or user. Exceptions to this are listed in NRS 361.157(1)(a) through (m).

The assessor must value possessory interests in the same manner as all other real property, according to NRS 361.227.

NRS 361.157 and 361.159 state: "Taxes must be assessed to lessees or users of exempt real estate and collected in the same manner as taxes assessed to owners of other real estate, except that taxes due under this section do not become a lien against the property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes assessed and, if unpaid, are recoverable by the county in the proper court of the county."

Oil and Gas Leases

Exempt real property that is subject to an oil and gas lease is a possessory interest. To value oil and gas leases, the assessor must take the following steps:

Calculate the taxable value of the possessory interest property as if it were owned.

Physically inspect the property to collect data pertinent to the possessory interest.

Value the land consistent with its current use by considering comparable values, and, if necessary, value added by the oil and gas lease.

When privately-owned property (a leasehold interest) is leased for oil and gas exploration and development, evaluate comparable property and determine what value is added to the property by the oil and gas lease.

Do not overlook NRS 361.230 which puts a minimum value on patented land at \$1.25 per acre when assigning a per-acre value to the oil and gas lease.

Value any improvements using replacement cost new less depreciation of 1 and 1/2 percent per year of adjusted actual age.

Reduce that value by considering the following percentages: how much and for how long the exempt property is actually leased during the fiscal year.

Multiply that value by the assessment ratio of 35 percent to arrive at assessed value.

Once the property is productive, it is assessed according to NRS Chapter 362, *Taxes on Mines and Proceeds of Minerals*.

To identify all the oil and gas leases in the county obtain from the Bureau of Land Management (BLM) the printout listing all annual oil and gas leases located on public lands in the county. Bureau of Land Management, P. O. Box , Reno, Nevada 89520. The phone number is 775-861-6400.

The Bureau of Land Management issues two types of oil and gas leases in Nevada: competitive and noncompetitive. It issues five-year, competitive leases to the highest bidders at oral auctions. It issues ten-year, noncompetitive leases for only those parcels offered originally as competitive lease but which failed to receive a bid.

Regulations that govern the Bureau of Land Management's oil and gas leasing program may be found in Title 43, Parts 3000 and 3100 of the Code of Federal Regulations. The Bureau of Land Management also provides a brochure with general information on oil and gas leasing of onshore public lands.

NRS 361.157(3)(g) exempts non producing geothermal leases.

FEED REQUIREMENT CHART ANIMALS PER ACRE PER YEAR

	1 st Cult	2 nd Cult	3 rd Cult	4 th Cult	1 st Pasture Wild Hay	2 nd Pasture Wild Hay	3 rd Pasture	4 th Pasture	1 st Grazing	2 nd Grazing	3 rd Grazing	4 th Grazing
BEEF CATTLE												
Mature Cow and Calf	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.021	0.017	0.009	0.007
Mature Bull	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	1.11	0.97	0.69	0.49	0.44	0.39	0.28	0.17	0.028	0.022	0.012	0.009
Calves	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Steers	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.021	0.017	0.009	0.007
DAIRY CATTLE												
Mature Cow	0.69	0.61	0.43	0.30	0.28	0.24	0.17	0.10	0.017	0.014	0.008	0.006
Dairy Bull	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	1.26	1.10	0.79	0.55	0.51	0.44	0.32	0.19	0.032	0.025	0.014	0.010
Calves	2.08	1.82	1.30	0.91	0.83	0.73	0.52	0.31	0.052	0.042	0.023	0.017
SHEEP												
Ewe and Lamb	4.17	3.65	2.60	1.82	1.67	1.46	1.04	0.63	0.104	0.083	0.046	0.033
Mature Buck	4.17	3.65	2.60	1.82	1.67	1.46	1.04	0.63	0.104	0.083	0.046	0.033
Lambs	5.56	4.86	3.47	2.43	2.22	1.94	1.39	0.83	0.139	0.111	0.061	0.044
SWINE												
Sow and Litter	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Boar	1.67	1.46	1.04	0.73	0.67	0.58	0.42	0.25	0.042	0.033	0.018	0.013
Pig, (4 mos.)	3.33	2.92	2.08	1.46	1.33	1.17	0.83	0.50	0.083	0.067	0.037	0.027
Pig, (6 mos.)	2.08	1.82	1.30	0.91	0.83	0.73	0.52	0.31	0.052	0.042	0.023	0.017
HORSES												
Mature Adult	0.64	0.56	0.40	0.28	0.26	0.22	0.16	0.10	0.016	0.013	0.007	0.005
Yearling	0.83	0.73	0.52	0.36	0.33	0.29	0.21	0.13	0.011	0.017	0.009	0.007
Weanling	1.11	0.97	0.69	0.49	0.44	0.39	0.28	0.17	0.028	0.022	0.012	0.009

Land used in the feeding, breeding, management and sale of livestock, poultry or the produce thereof must be capable of providing more than one-half of the feed required during the year. This chart provides the total number of animals possible per acre per year. A qualified property must be of sufficient size and capacity to produce more than one-half of the feed required during that year.

Source: University of Nevada, Reno College of Agriculture and the U. S. Department of Agriculture Extension Service

FEED REQUIREMENT CHART ACRES PER ANIMAL PER YEAR

	1 st Cult	2 nd Cult	3 rd Cult	4 th Cult	1 st Pasture Wild Hay	2 nd Pasture Wild Hay	3 rd Pasture	4 th Pasture	1 st Grazing	2 nd Grazing	3 rd Grazing	4 th Grazing
BEEF CATTLE												
Mature Cow and Calf	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
Mature Bull	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	0.90	1.03	1.44	2.06	2.25	2.57	3.60	6.00	36.0	45.0	81.8	112.5
Calves	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Steers	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
DAIRY CATTLE												
Mature Cow	1.44	1.65	2.30	3.29	3.60	4.11	5.76	9.60	57.6	72.0	130.9	180.0
Dairy Bull	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	0.79	0.91	1.27	1.81	1.98	2.26	3.17	5.28	31.7	39.6	72.0	99.0
Calves	0.48	0.55	0.77	1.10	1.20	1.37	1.92	3.20	19.2	24.0	43.6	60.0
SHEEP												
Ewe and Lamb	0.24	0.27	0.38	0.55	0.60	0.69	0.96	1.59	9.6	12.0	21.8	30.0
Mature Buck	0.24	0.27	0.38	0.55	0.60	0.69	0.96	1.59	9.6	12.0	21.8	30.0
Lambs	0.18	0.21	0.29	0.41	0.45	0.51	0.72	1.20	7.2	9.0	16.4	22.5
SWINE												
Sow and Litter	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Boar	0.60	0.69	0.96	1.37	1.50	1.71	2.40	4.00	24.0	30.0	54.5	75.0
Pig, (4 mos.)	0.30	0.34	0.48	0.69	0.75	0.86	1.20	2.00	12.0	15.0	27.3	37.5
Pig, (6 mos.)	0.48	0.55	0.77	1.10	1.20	1.37	1.92	3.20	19.2	24.0	43.6	60.0
HORSES												
Mature Adult	1.56	1.78	2.50	3.57	3.90	4.46	6.24	10.40	62.4	78.0	141.8	195.0
Yearling	1.20	1.37	1.92	2.74	3.00	3.43	4.80	8.00	48.0	60.0	109.1	150.0
Weanling	0.90	1.03	1.44	2.06	2.25	2.57	3.60	6.00	36.0	45.0	81.8	112.5

Land used in the feeding, breeding, management and sale of livestock, poultry and the produce thereof must be capable of providing more than one-half of the feed required during the year. This chart provides the total acreage needed to sustain the specified animal for one year. A qualified property must be of sufficient size and capacity to produce more than one-half of the feed required during that year.

Source: University of Nevada, Reno College of Agriculture and the U. S. Department of Agriculture Extension Service