ROCKWALL CENTRAL
APPRAISAL DISTRICT

1-D-1 AGRICULTURAL
SPECIAL VALUATION
GUIDELINES

A SUPPLEMENT TO THE STATE OF TEXAS
PROPERTY TAX MANUAL FOR THE
APPRAISAL OF AGRICULTURAL LAND

Adopted for the 2021 tax year:

Rockwall CAD Ag Advisory Committee 9/30/2020   Rockwall CAD Board of Directors 12/10/2020
ROCKWALL CENTRAL APPRAISAL DISTRICT
AGRICULTURAL LAND

In compliance with Texas Property Tax Code Subchapter D, Sec 23.51, the Rockwall Central Appraisal District, with the advice and input of the Rockwall Central Appraisal District Agricultural Advisory Committee, has established the following local agricultural level of intensity standards. It is the opinion of the Rockwall Central Appraisal District and the Agricultural Advisory Committee that these agricultural intensity standards are valid for mass appraisal purposes and can be applied uniformly throughout Rockwall County.

Intensity standards are based upon the typical activities and land utilization of an ordinary and prudent farm or ranch manager in Rockwall County. Land must be utilized as it would be by a typically prudent farm or ranch manager in terms of time, labor, equipment, management and capital to qualify for agricultural valuation.

DEFINITIONS OF KEY WORDS/PHRASES

- **PRUDENT** – capable of making important management decisions; shrewd in the management of practical affairs
- **SUBSTANTIAL** – ample to satisfy; considerable in quantity. Agricultural land must be an identifiable and substantial tract of land. This means that the tract must be of adequate size to be economically feasible to farm or ranch. Thus, when two smaller tracts are used together, they may become a substantial amount of land; when used separately they may not.
- **TYPICAL** – exhibiting the essential characteristics of a group. Statistically, a typically prudent manager is the median farmer or rancher.
- **WORKMANLIKE** – characterized by the skill and efficiency typical of a good workman; competent and skillful.
- **AGRICULTURAL USE TO THE DEGREE OF INTENSITY GENERALLY ACCEPTED IN THE AREA** – farming or ranching to the extent that the typically prudent manager in Rockwall County would farm or ranch on an identifiable and substantial tract of land when the tract is devoted principally to agricultural use. A better understanding of the definition can be gained by identifying the key elements of the definition and explaining each as follows:

1. Degree of intensity generally accepted in the area shall mean that the farming and ranching practices (cropping patterns, planting rates, fertilization methods, harvesting and marketing techniques, etc.) are those of a typically prudent farm or ranch manager in Rockwall County.
2. Typically, prudent farm or ranch managers are ordinary farmers, in terms of acres farmed, as well as management ability. Given that all other factors remain constant, the number of acres farmed determines the farmer’s capital structure.
3. Typically, prudent farmers or ranch managers located in Rockwall County are assumed to have similar equipment of similar value and utility.
4. A substantial tract is a tract of land large enough to be farmed by itself in a typically prudent manner.
5. Area is the land inside the jurisdictional boundaries of the Rockwall Central Appraisal District.
6. Principally means the most prominent and visible use compared with any other uses to which the land may be put.
ROCKWALL CENTRAL APPRAISAL DISTRICT
GENERAL 1-D-1 AGRICULTURAL VALUATION

The Texas Constitution permits special agricultural appraisal only if land and its owner meet specific requirements defining farm and ranch use. Land will not qualify simply because it is rural and has some connection with agriculture.\(^1\) Casual uses such as home vegetable gardens, hobby farming and ranching, or incidental cutting and baling of hay do not constitute a qualifying agricultural use.

The Texas Property Tax Code and the Texas Comptroller of Public Accounts set out 3 tests that a property must pass to qualify for 1-d-1 special appraisal:

1. **Time** – The land must have been devoted principally to agricultural use for five of the seven years preceding the application for special appraisal. Land within city limits must have been devoted principally to agricultural use continuously for the preceding five years.\(^2\)

2. **Current and Principal Use** – Land must be currently devoted principally to agricultural use, to the degree of intensity generally accepted in the area.\(^3\) Land must be devoted principally to agricultural use. If land is used for more than one purpose, the most important or primary use must be for agricultural use. The appraiser must determine which use is primary. If another use replaces agriculture as the primary use of the land, then the land is no longer principally devoted to agricultural use and does not qualify for agricultural appraisal.\(^4\)

3. **Degree of Intensity** - The degree of intensity test measures whether land is being farmed or rancedh to the extent typical for agricultural operations. To receive a productivity appraisal for agriculture use, the land must be used for an agriculture purpose to the degree of intensity typical in the area. This test is intended to exclude land on which token agriculture use occurs in an effort to obtain tax relief.\(^5\)

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\(^1\) Manual for the Appraisal of Agricultural Land - Glenn Hegar, Texas Comptroller of Public Accounts October, 2020 pg.4.
\(^2\) Ibid, pg. 11.
\(^3\) Ibid, pg. 5.
\(^4\) Ibid, pg. 7.
\(^5\) Ibid, pg. 8.
The intensity standards included in this document are minimums and have been developed by the Rockwall Central Appraisal District, with the advice and input of the Rockwall Central Appraisal District Agricultural Advisory Committee, based on typical agricultural operations in Rockwall County:

1. The principal use of the land must be agricultural.
2. Agricultural use of a property must be recognizable with the property maintained in a workmanlike manner that would indicate prudent management.
3. The land must be utilized to the degree of intensity that is generally accepted in Rockwall County.
4. It must be a substantial tract of land that is adequate to support a typically prudent operation and be of a usable management size for the activity involved.
5. The land must be producing an agricultural product including but not limited to: livestock, crops for human or animal food, seed or fiber crops, etc.
6. Operator may be asked to provide documentation of management practices, expenses and sales, if necessary; i.e. feed fertilizer invoices, equipment invoices, sales receipts, labor expenses, IRS Schedule F.
7. Operator may be asked to show evidence that he is not engaged in a hobby according to the guidelines set out in Reference Section 183 of the IRS Regulations.
8. Only the acreage actually used for a qualifying agricultural activity may qualify for agricultural use appraisal.

There may be circumstances in your agricultural operation not specifically addressed in these guidelines which may allow it to qualify. Exceptions to the general rule will be handled on a case by case basis.

The principal use of the land must be agricultural – for farm or ranch purposes – not recreational ones. If the use of the land is principally recreational, or as a hobby, then the activity, although agricultural in nature, is not one that promotes a farm or ranch purpose but instead promotes a recreational purpose. If the land is used primarily to show, train, stable, race, care for or otherwise divert livestock from a farm or ranch purpose, that land so diverted is not eligible as qualified open space land.6

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LIVESTOCK

Qualifying livestock are defined as livestock that are bred or raised for the primary purpose of producing human food, commercial products or for farm/ranch purposes. Land used to graze or keep livestock that are past breeding age or are diverted from farm/ranch purposes (e.g. 4H projects, livestock as pets, stabling/riding operations, etc.) does not qualify for special agricultural valuation. Livestock that are not managed by typical animal husbandry practices will not be considered qualifying livestock.

Livestock levels of intensity are listed in Animal Units (AU) and the requisite acres of forage. One AU is equivalent to 1,000 lbs. of animal. Please see Appendix A: Animal Unit Equivalent Chart-Texas for information on the number of livestock required to reach the 1 AU threshold.

The chart below will serve as a guideline to the typical number of acres required to produce sufficient forage to sustain a minimum of 1 AU on a year-round basis:

<table>
<thead>
<tr>
<th>Type of pasture</th>
<th>Typical Rockwall County stocking rates per AU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improved Pasture</td>
<td>5 acres</td>
</tr>
<tr>
<td>Native Pasture</td>
<td>12 acres</td>
</tr>
</tbody>
</table>

Rotational grazing must be at least 180 days and the intensity doubled.

**COW/CALF** – Minimum 1 AU per 5 acres on improved pasture, Minimum 1 AU per 12 acres on unimproved pasture. Raising cattle for the purpose of sale to either processors or to other operators for breeding stock. Must attempt to produce 1 calf for every cow per year. Breeding records may be required.

Please see Appendix A: Animal Unit Equivalent Chart-Texas for information on the number of cattle required to reach the 1 Animal Unit threshold.

**ANIMALS USED FOR “CUTTING” or “ROPING”** - Would not qualify, this type of cattle is used for recreational purposes.

**Cattle that are past breeding age or are diverted from farm/ranch purposes (e.g. show animals, 4H projects, pets, stabling/riding operations, etc.) will not be included toward the calculation of Animal Units.**

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7 Rockwall/Kaufman County FSA Office data.
Cattle prefer grass rather than browse (trees and shrubs) or forbs (weeds). Pastures that exhibit a high concentration of browse or forbs will not qualify as they will not provide sufficient forage for cattle. Prudent farm and ranch managers will monitor the condition of pastures to provide the maximum amount of forage for their livestock. Wooded pastures without a sufficient forage base do not qualify as pasture land.

**FENCING REQUIREMENTS FOR CATTLE** – Rockwall CAD adopts the recommendations of the Texas Agricultural Extension Service: The property should have a permanent perimeter fence constructed with at least five barbed wires, with the top wire at least 50 inches above the ground. Seven barbed wires or 48 inch net wire with two barbed wires above it are preferred. Barbed wires above the net wire should be close together (less than 2 inches apart) or far apart (at least 6 inches apart) so they will not catch the leg of a jumping deer. Electric fencing is suitable for internal partition fences, but not for a perimeter fence.

**Management Practices - Cattle:**
- Fences Maintained
- Adequate Water Supply
- Weed Control
- Fertilize for Improved Pasture

**SHEEP / GOATS** – Minimum 1 AU per 5 acres on improved pasture, Minimum 1 AU per 12 acres on unimproved pasture. Must attempt to produce one kid/lamb per Nannie/Ewe per year. Breeding records may be required.

**Sheep / goats that are past breeding age or are diverted from farm / ranch purposes (e.g. show animals, 4H projects, pets, stabling / riding operations, etc.) will not be included toward the calculation of Animal Units.**

Please see Appendix A: Animal Unit Equivalent Chart-Texas for information on the number of sheep / goats required to reach the 1 Animal Unit threshold.

Provides two by-products: wool/mohair & meat. Wool/ mohair sheep must be shorn at least once per year.

Pastures with a high concentration of ragweed, nightshades, thistles, broomweed, prairie coneflower, juniper or mesquite are not palatable to goats/sheep and will not qualify because they will not produce enough forage. Pastures with a high concentration of johnsongrass or silverleaf nightshade will not qualify because these plants can kill an animal if eaten in large quantities. Wooded pastures without a sufficient forage base do not qualify as pasture land.

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8 Livestock for Small Acreage Landowners- Texas Agricultural Extension Service publication B-6091 March/2000 pg. 2.
9 Ibid pg. 2.
10 Ibid pg. 4.
11 Ibid pg. 5.
FENCING REQUIREMENTS FOR SHEEP / GOATS – Rockwall CAD adopts the recommendations of the Texas Agricultural Extension Service: Barbed wire alone is not suitable for goat or sheep fencing. Perimeter fencing should be 39 to 48 inch net wire, with vertical stays of the net wire spaced 12 inches apart to prevent horned animals from getting caught in the fence. Where there is a significant predator problem, vertical stays 6 inches apart will form a better barrier, but animals with horns will get caught if they put their heads through the wire. Smooth or barbed wire can be stretched above the net. These wires should be either less than 2 inches apart or at least 6 inches apart so they will not catch the leg of a jumping deer. Placing a barbed wire near the ground on the outside of the fence will deter some predators from digging under the fence.\textsuperscript{12}

Management Practices - Sheep/Goats:
- Fences Maintained
- Adequate Water Supply
- Weed Control
- Fertilize for Improved Pasture

LLAMAS AND ALPACAS – Minimum 1 AU per 5 acres on improved pasture, Minimum 1 AU per 12 acres on unimproved pasture. Must attempt to produce 1 cria per female every 2 years. Breeding records may be required.

**Llamas and alpacas that are past breeding age or are diverted from farm / ranch purposes (e.g. show animals, 4H projects, pets, stabling / riding operations, etc.) will not be included toward the calculation of Animal Units.**

Llama (4 Head = 1 AU); Alpaca (5 Head = 1 AU)

Exclusive to fleece production. Must be shorn at least once per year.

FENCING REQUIREMENTS FOR LLAMA/ALPACA - Rockwall CAD adopts the recommendations of the South Central Llama Association: Safe and secure fencing (boards, high-tensile wire, field fence or the like) is recommended. Barbed wire is not necessary as alpacas and llamas are not “pushers” and it can damage fiber and cause injury. Low wire or field fencing is highly recommended to contain young crias. Suggested fencing covers from ground to approx. 4 feet in height.\textsuperscript{13}

Management Practices - Llamas and Alpacas:
- Fences Maintained
- Adequate Water Supply – Primarily water troughs
- Shelter – Providing shade is essential
- Fertilize for Improved Pasture

\textsuperscript{12} Livestock for Small Acreage Landowners- Texas Agricultural Extension Service publication B-6091 March/2000 pg.5.

\textsuperscript{13} Information provided by the South Central Llama Association
HORSES – Exclusive to breeding operations; by-products are colt and fillies. Must attempt to produce a minimum of one colt or filly per mare every 2 years. Breeding operations involve having brood mares and usually include special facilities and coastal pasture. Breeding records may be required.

**Horses that are past breeding age or are diverted from farm / ranch purposes (e.g. show animals, 4H projects, pets, stabling / riding operations, etc.) will not be included toward the calculation of Animal Units.**

Land devoted to grazing for horse stabling or riding operations will not qualify as they divert livestock from a primarily farm and ranch purpose to a recreational purpose.

Management Practices - Horses:

- Fences Maintained
- Adequate Water Supply
- Weed Control
- Fertilize

MINIATURE ANIMALS

Miniature breeds of standard grazing animals – goats, sheep, horses, cattle, etc. are not typically used for agricultural production in Rockwall County. Miniature breeds are not considered to be the most efficient use of land resources by farm and ranch managers in Rockwall County.

Miniature breeds found in Rockwall County are considered show animals or pets and therefore do not qualify for ag valuation.
**EXOTICS**

Exotic animal means a species of game not indigenous to this state, including axis deer, nilga antelope, red sheep, other cloven-hoofed ruminant mammals, or exotic fowl as defined by section 142.001, Agricultural Code.\(^{14}\) To qualify for special appraisal, the law requires the purpose in using the land for these animals be for the production of food or other commercially valuable products.\(^{15}\)

**Exotics that are past breeding age or are diverted from farm / ranch purposes (e.g. show animals, 4H projects, pets, stabling / riding operations, etc.) will not be included toward the calculation of Animal Units.**

Please see Appendix A: Animal Unit Equivalent Chart-Texas for information on the number of exotics required to reach the 1 Animal Unit threshold.

Minimum of 4 Animal Units per ½ acre.

Exclusive to food production or commercially valuable products, by-products are meat and hides.

**Management Practices - Exotics:**

- High Fences Maintained
- Adequate Water Supply
- Intentional Feeding w/ Commercial Feed

**POULTRY**

Minimum of 1000 birds per acre; by-products are eggs, meat, feathers and offspring.

**Poultry that are past breeding age or are diverted from farm / ranch purposes (e.g. show animals, 4H projects, pets, etc.) will not be included toward the calculation of Animal Units.**

**Management Practices - Poultry:**

- Fences Maintained
- Adequate Water Supply
- Commercial Feed

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\(^{14}\) Texas Property Tax Code Section 23.51(6).

HAY MEADOW

Yield per acre: minimum 1 cutting per year. This operation involves the cultivation of certain native grasses or planted grasses for livestock feed.

Proof of baling receipts, proof of sales and proof of ownership of cattle may be required.

Pastures with a high concentration of trees, shrubs and/or weeds will not qualify. Prudent farm and ranch managers will not allow tree, shrub or weed infestations as these significantly reduce land productivity. The land must be maintained in a workmanlike manner.

Property cut one time to clear the grass/weeds will not qualify for agricultural valuation.

Management Practices - Hay:

- Cut/Bale
- Apply herbicide – as needed
- Limited Grazing
- Marketed for sale or used for personal livestock feed

CROPLAND

This operation involves the cultivation of soil for planting grain crops with the intent of harvest for sale or feed. Must be able to provide yearly proof of purchase of seed and fertilizer.

Management Practices - Crop:

- Shredding previous crop
- Applying herbicide
- Tillage
- Insect control
- Planting
- Harvest
- Fertilize
ORCHARD / VINEYARD

An orchard or vineyard is an intentional planting of trees, bushes or vines that are maintained for food production. MUST BE A WHOLESALE OPERATION. Prudent managers will have a schedule in place for fertilization & pest control. Minimum standards of production:

Only the acreage actually planted will qualify. Ponds, tanks or other open air water storage will qualify only if they are an integral part of the irrigation of the orchard.

Trees must be mature and capable of producing a fruit/nut crop to qualify.

- **Pecan Trees: 10 per acre** Rockwall CAD adopts the Texas A&M Agrilife Extension recommendations for pecan tree spacing - Minimum tree spacing: 35’ between trees.\(^{16}\)

  A prudent manager will typically plant an improved variety of tree from a nursery either as a container tree or bare root tree. Orchard floor must be free of weeds. Improved pecan trees typically require a minimum of 42 inches of water annually. Trees will be individually irrigated and are typically 10 years old before they begin to produce a qualifying crop.\(^{17}\) Crops must be harvested annually.

- **Peach Trees: 35 per acre** Rockwall CAD adopts the Texas A&M Agrilife Extension recommendations for peach tree spacing - Minimum tree spacing: Irrigated land-18’ between trees, 22’-24’ between rows. Non-Irrigated land-24’ between trees.\(^{18}\)

  A prudent manager will plant a variety of tree that has long-term proven production for this area of Texas. They will plant trees between 2’-4’ tall. Those trees will begin bearing qualifying crops by the third season after planting. Trees must be pruned annually. Orchard floor must be free of weeds. Crops must be harvested annually.

- **Lime Trees:** In recognition that sensitivity to cold weather precludes commercial lime production in Texas, the Rockwall Central Appraisal District Agricultural Advisory Committee has determined that lime orchards are not a viable agricultural utilization of land in Rockwall County.

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\(^{16}\) [https://aggie-horticulture.tamu.edu/fruit-nut/commercial-pecan-orchards-in-texas/](https://aggie-horticulture.tamu.edu/fruit-nut/commercial-pecan-orchards-in-texas/)

\(^{17}\) Information provided by the Texas Pecan Growers Association

ORCHARD / VINEYARD CONTINUED

Vines must be mature and capable of producing a harvest to qualify:

- **Vineyard: 500 plants per acre**

  Vines typically begin bearing qualifying harvest the 3rd year after planting. Vines must be intended for sale and harvested annually.

Management Practices – Orchard/Vineyard:

- Weed control
- Fertilizer
- Adequate Water Supply
- Insect control
- Pruning
- Marketing for sale
- Annual Harvest

TIMBER

In recognition that Rockwall County does not appear on the Texas State Comptroller’s Office map of the “Forest Region in Texas”, and as the soil types and ecosystems in Rockwall County do not support the large growth of timber required for timber production, the Rockwall Central Appraisal District Agricultural Advisory Committee has determined that timber is not a viable agricultural utilization of land in Rockwall County.

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19 Information provided by the Texas A&M Agrilife Extension Service – Viticulture Program

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BEES

Bee nuclei and beehives on the property must be owned by the owner of record for the property. If the nuclei and beehives are not owned by the property owner, the land will not qualify for Ag Valuation. A property owner may contract with a third party to manage the beehives but must always retain ownership of the nuclei and beehives.

The minimum (available for ag production) tract size allowed for bee production is 5 acres. The maximum (available for ag production) tract size allowed for bee production is 20 acres.\(^{20}\)

Minimum number of live hives:

- 6 for the first 5 acres
- 1 hive each additional 2.5 acres up to 20 acres

Must provide proof of current registration of hives with the Texas Apiary Inspection Service.

Ag will be granted on the total agricultural acreage (within the minimum and maximum allowed by law), not just where the hives are located.

The required number of live beehives must remain on the property for the entire year.

EXCEPTIONS

If a small tract is used as part of a larger family operation, it may qualify. Written verification of participation in a larger family operation must be filed with the Appraisal District. These tracts must pass all eligibility requirements except size and be continuously used to support a larger farm or ranch in close proximity.

\(^{20}\) Texas Property Tax Code Section 23.51(2).
### Animal Unit Equivalent Chart - Texas
**Domestic Livestock, Native Wildlife, and Exotic Wildlife**

<table>
<thead>
<tr>
<th>Kind of Animal</th>
<th>Body Weight Pounds</th>
<th>Daily Ave % of BW</th>
<th>Annual Forage Intake Pounds</th>
<th>AU per Head</th>
<th>Head per AU (Rounded)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Livestock</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beef Cattle (Cow) *</td>
<td>1000</td>
<td>2.6</td>
<td>9490</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Horse</td>
<td>1100</td>
<td>3.0</td>
<td>12045</td>
<td>1.27</td>
<td>1</td>
</tr>
<tr>
<td>Domestic Sheep (Ewe)</td>
<td>130</td>
<td>3.5</td>
<td>1661</td>
<td>0.18</td>
<td>6</td>
</tr>
<tr>
<td>Spanish Goat (Nanny)</td>
<td>90</td>
<td>4.5</td>
<td>1478</td>
<td>0.16</td>
<td>6</td>
</tr>
<tr>
<td>Boer x Spanish Goat (Nanny)</td>
<td>125</td>
<td>4.0</td>
<td>1825</td>
<td>0.19</td>
<td>5</td>
</tr>
<tr>
<td>Angora Goat (Nanny)</td>
<td>70</td>
<td>4.5</td>
<td>1150</td>
<td>0.12</td>
<td>8</td>
</tr>
<tr>
<td>Native Wildlife</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>White-tailed Deer</td>
<td>100</td>
<td>3.5</td>
<td>1278</td>
<td>0.13</td>
<td>7</td>
</tr>
<tr>
<td>Mule Deer</td>
<td>135</td>
<td>3.5</td>
<td>1725</td>
<td>0.18</td>
<td>6</td>
</tr>
<tr>
<td>Pronghorn Antelope</td>
<td>90</td>
<td>4.0</td>
<td>1314</td>
<td>0.14</td>
<td>7</td>
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<tr>
<td>Exotic Wildlife</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Axis Deer</td>
<td>150</td>
<td>3.5</td>
<td>1916</td>
<td>0.20</td>
<td>5</td>
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<tr>
<td>Sika Deer</td>
<td>145</td>
<td>3.5</td>
<td>1852</td>
<td>0.20</td>
<td>5</td>
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<td>Fallow Deer</td>
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<td>Elk</td>
<td>800</td>
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<td>Red Deer</td>
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<tr>
<td>Barasinga Deer</td>
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<td>3.5</td>
<td>4471</td>
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<tr>
<td>Sambar Deer</td>
<td>400</td>
<td>3.5</td>
<td>5110</td>
<td>0.54</td>
<td>2</td>
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<tr>
<td>Pere David’s Deer</td>
<td>400</td>
<td>3.5</td>
<td>5110</td>
<td>0.54</td>
<td>2</td>
</tr>
<tr>
<td>Sable Antelope</td>
<td>500</td>
<td>3.0</td>
<td>5475</td>
<td>0.58</td>
<td>2</td>
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<tr>
<td>Blackbuck Antelope</td>
<td>75</td>
<td>4.0</td>
<td>1095</td>
<td>0.12</td>
<td>9</td>
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<tr>
<td>Nilgai Antelope</td>
<td>350</td>
<td>3.5</td>
<td>4471</td>
<td>0.47</td>
<td>2</td>
</tr>
<tr>
<td>Scimitar-horned Oryx</td>
<td>400</td>
<td>3.5</td>
<td>5110</td>
<td>0.54</td>
<td>2</td>
</tr>
<tr>
<td>Gemsbok Oryx</td>
<td>400</td>
<td>3.5</td>
<td>5110</td>
<td>0.54</td>
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<tr>
<td>Arabian Oryx</td>
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<td>3.5</td>
<td>1916</td>
<td>0.20</td>
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<tr>
<td>Addax</td>
<td>250</td>
<td>3.5</td>
<td>3194</td>
<td>0.34</td>
<td>3</td>
</tr>
<tr>
<td>Ibex x Boer Goat</td>
<td>125</td>
<td>4.5</td>
<td>1825</td>
<td>0.19</td>
<td>5</td>
</tr>
<tr>
<td>Impala</td>
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<td>3.5</td>
<td>1661</td>
<td>0.18</td>
<td>6</td>
</tr>
<tr>
<td>Common Eland</td>
<td>1000</td>
<td>2.5</td>
<td>9125</td>
<td>0.96</td>
<td>1</td>
</tr>
<tr>
<td>Greater Kudu</td>
<td>450</td>
<td>3.5</td>
<td>5749</td>
<td>0.61</td>
<td>2</td>
</tr>
<tr>
<td>Sitatunga</td>
<td>200</td>
<td>3.5</td>
<td>2555</td>
<td>0.27</td>
<td>4</td>
</tr>
<tr>
<td>Waterbuck</td>
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<td>3.0</td>
<td>5475</td>
<td>0.58</td>
<td>2</td>
</tr>
<tr>
<td>Thompson’s Gazelle</td>
<td>85</td>
<td>4.0</td>
<td>1241</td>
<td>0.13</td>
<td>8</td>
</tr>
<tr>
<td>Mouflor/Barbado Sheep</td>
<td>120</td>
<td>3.5</td>
<td>1533</td>
<td>0.16</td>
<td>6</td>
</tr>
<tr>
<td>Auodad Sheep</td>
<td>200</td>
<td>3.5</td>
<td>2555</td>
<td>0.27</td>
<td>4</td>
</tr>
</tbody>
</table>

This chart is based on the standard concept of an Animal Unit being one 1000 pound beef cow consuming an average of 2.6% of her body weight daily throughout her yearly production cycle. Actual daily consumption will vary considerably throughout the year.

Young of the year (calves, lambs, kids, fawns) are considered as part of the mother until weaning. After weaning, they are considered a separate animal and should be added.

* Other sizes and classes of cattle are usually calculated as 0.1 AU per 100 pounds of body weight. (700 pound steer = 0.7 AU; 1200 pound cow = 1.2 AU; 1500 pound bull = 1.5 AU; etc)

For wildlife species, the AU Equivalent is based on a normal population consisting of females, males and yearling animals. If a specific herd has an unusually high proportion of females, the average weight will be lower and the AU Equivalent may need to be adjusted.

Chart developed by Steve Nelle and Stan Reinke, NRCS with input from literature and other specialists from TCE and TPWD.