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Rev. 6-15-16

GUIDELINES FOR AGRICULTURAL OPERATIONS **Application must be made between January 1st and March 1st.**

In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

Factual Determinations to Consider

1. The length of time the land has been so used.
2. Whether the operation has been continuous.
3. The purchase price paid.
4. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
5. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.
6. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
7. Such other factors as may become applicable.

PASTURES-LIVESTOCK

	Typical Minimum Acres
• 5 Cows-Breeding Age Females or Equivalent Animal Units	20
• 30 Goats or Sheep-Breeding Age Females or Equivalent Animal Units	10
• Horse Farm 8 Brood Mares in Production Annually	20
• Hay Production	5

ROW CROPS

• Corn, Potatoes, Cabbage, Soy Beans (Other crops on an individual basis)	20
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TIMBER

• Planted Pines (Planting Rate 400-720 per acre)	20
• Christmas Trees (Planting Rate 1100 per acre)	5
• Tree Farm-Field Nursery (Planting Rate 1100 per acre)	5
• Natural Timber (400 trees per acre)	20

ORCHARD

• Apples, Peaches, Pecans	10
• Citrus	5

SPECIALTY CROPS

• Blueberries, Blackberries	2
• Grapes	2
• Green House Nursery	Individual Basis

FERN

• Cut Foliage & Fern	2
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TRUCK FARM

• Peas, Tomatoes, Greens, etc.	5
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