

# Maple Rental Rates: Percent of Gross Revenue



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**Acer Series: Maple Forest Business Development**  
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Setting a maple tap hole rental rate based on a the “share of gross revenue” method uses a pre-set percentage or ratio of the tap rental cost compared to the estimated gross revenue earned from each tap hole. This method establishes a per tap rental rate based on the interaction of market price for syrup and sap yield. Using this method the cash rental rate will adjust (up or down) if there are significant maple syrup market prices changes or yield changes over the term of a multi-year lease.

In 2020 UVM Extension established 12% as the standard percentage rate based on average statewide yields and market factors from 2010-2020. Use theses tables to consider how average yield per tap (syrup equivalent), maple price and market tap rental price will result in a percentage-factor for the rental rate compared to gross revenue.

## \$0.75 Per Tap

\$0.75 per tap @ \$1.80 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$1.80	\$1.80	\$1.80
Tap Rental Rate	\$0.75	\$0.75	\$0.75
% of Gross Rental	15%	11%	8%

\$0.75 per tap @ \$2.00 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.00	\$2.00	\$2.00
Tap Rental Rate	\$0.75	\$0.75	\$0.75
% of Gross Rental Rate	13%	10%	7%

\$0.75 per tap @ \$2.20 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.20	\$2.20	\$2.20
Tap Rental Rate	\$0.75	\$0.75	\$0.75
% of Gross Rental	12%	9%	7%

\$0.75 per tap @ \$2.40 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.40	\$2.40	\$2.40
Tap Rental Rate	\$0.75	\$0.75	\$0.75
% of Gross Rental Rate	11%	8%	6%

## \$1.00 Per Tap

\$1.00 per tap @ \$1.80 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$1.80	\$1.80	\$1.80
Tap Rental Rate	\$1.00	\$1.00	\$1.00
% of Gross Rental	20%	14%	11%

\$1.00 per tap @ \$2.00 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.00	\$2.00	\$2.00
Tap Rental Rate	\$1.00	\$1.00	\$1.00
% of Gross Rental Rate	18%	13%	10%

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# Maple Rental Rates: Percent of Gross Revenue

## \$1.00 Per Tap

\$1.00 per tap @ \$2.20 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.20	\$2.20	\$2.20
Tap Rental Rate	\$1.00	\$1.00	\$1.00
% of Gross Rental Rate	16%	12%	9%

\$1.00 per tap @ \$2.40 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.40	\$2.40	\$2.40
Tap Rental Rate	\$1.00	\$1.00	\$1.00
% of Gross Rental Rate	15%	11%	8%

## \$1.25 Per Tap

\$1.25per tap @ \$1.80 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$1.80	\$1.80	\$1.80
Tap Rental Rate	\$1.25	\$1.25	\$1.25
% of Gross Rental Rate	25%	18%	14%

\$1.25per tap @ \$2.00 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.00	\$2.00	\$2.00
Tap Rental Rate	\$1.25	\$1.25	\$1.25
% of Gross Rental Rate	22%	16%	12%

\$1.25per tap @ \$2.20 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.20	\$2.20	\$2.20
Tap Rental Rate	\$1.25	\$1.25	\$1.25
% of Gross Rental Rate	20%	15%	11%

\$1.25per tap @ \$2.40 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.40	\$2.40	\$2.40
Tap Rental Rate	\$1.25	\$1.25	\$1.25
% of Gross Rental Rate	19%	13%	10%

## \$1.50 Per Tap

\$1.50 per tap @ \$1.80 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$1.80	\$1.80	\$1.80
Tap Rental Rate	\$1.50	\$1.50	\$1.50
% of Gross Rental Rate	30%	21%	17%

\$1.50 per tap @ \$2.00 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.00	\$2.00	\$2.00
Tap Rental Rate	\$1.50	\$1.50	\$1.50
% of Gross Rental Rate	27%	19%	15%

\$1.50 per tap @ \$2.20 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.20	\$2.20	\$2.20
Tap Rental Rate	\$1.50	\$1.50	\$1.50
% of Gross Rental Rate	24%	17%	14%

\$1.50 per tap @ \$2.40 per pound market			
Yield Per Tap (gal)	0.25	0.35	0.45
Yield Per Tap (lbs)	2.8	3.9	5.0
Price Per Pound	\$2.40	\$2.40	\$2.40
Tap Rental Rate	\$1.50	\$1.50	\$1.50
% of Gross Rental Rate	22%	16%	12%