

Sheep And Goat Validation Of Texas

Executive Director / CEO

EIN 474822677
 TX · NTEE K20
 FY ending 2023-12-31
June 9, 2026

This analysis benchmarks the total compensation of **Marshall Eaton, Executive Director / CEO** (\$2,750) against **every comparable organization** that fit the selection criteria — **68** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **10th** percentile of comparable organizations below the typical range for comparable organizations

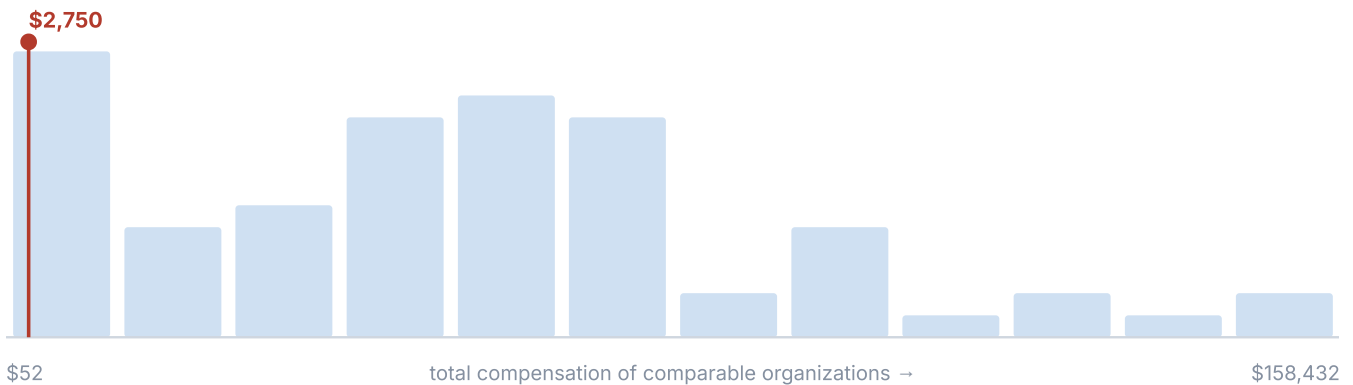
Benchmarked executive: Marshall Eaton — reported title “DIRECTOR”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (K20).
- BUDGET** Total revenue between \$239,176 and \$535,470 — 0.67x to 1.50x the subject's \$356,980 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (K20), nationwide + budget 0.67–1.5x revenue.

68 organizations qualified on sector, size, and geography → **68** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$2,622	\$24,096	\$53,050	\$76,780	\$102,215	\$2,750
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to TX cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Yield Lab Institute	MO	\$353,283	Coo	\$93,624	\$96,287	2024
Whiting Conservation Cooperative	WA	\$351,185	Executive Director	\$165,495	\$143,873	2024
Houston County Agricultural Society	MN	\$363,282	President	\$500	\$467	2025
The Potato Leadership Education And	DC	\$350,288	President	\$52,069	\$44,367	2024
Udff Inc	FL	\$350,281	Executive Di	\$133,622	\$121,888	2024
The Cornucopia Project Inc	NH	\$369,577	Executive Director	\$70,975	\$65,515	2023
National Grape Research Alliance Inc	CA	\$343,146	President	\$183,313	\$153,702	2024
Pacific Nw Csa Coalition	OR	\$371,698	Executive Director	\$45,626	\$41,142	2024
City Fruit	WA	\$376,409	Executive Director (Until 10/2024)	\$61,873	\$53,789	2024
Juneberry Ridge Educational Foundation	NC	\$335,998	Education Dir.	\$76,306	\$76,559	2024
Nordic Mountain Water Inc	UT	\$380,172	President	\$825	\$844	2023
Grow Portland	OR	\$381,184	Executive Di	\$38,834	\$35,018	2024
Turfgrass Producers Of Florida Inc	FL	\$331,838	Executive Director	\$77,367	\$70,573	2024
Jk Community Farm	VA	\$382,989	Executive Dir.	\$84,000	\$78,754	2024
Pine County Agricultural Society	MN	\$383,025	President	\$1,200	\$1,122	2025

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Hilltop Urban Farm	PA	\$329,772	Executive Dir.	\$85,311	\$85,049	2023
East Farm Commercial Fisheries	RI	\$388,202	Executive Director	\$102,500	\$98,254	2023
Mid-atlantic 4r Nutrient	MD	\$324,452	Treasurer	\$67,770	\$61,522	2024
Pennsylvania Dairy Princess & Promotion	PA	\$323,738	Program Director	\$41,800	\$40,476	2024
Harvest Seed Project Foundation	TX	\$390,355	Secretary	\$11,548	\$11,217	2024
Livingston County Farm Bureau	IL	\$390,754	Manager	\$99,955	\$92,959	2025
Associated Water Users Of The Uinta And	UT	\$394,923	River Commissioner	\$73,000	\$72,548	2024
Altaseads Conservancy DbA	CA	\$398,003	President	\$41,667	\$34,937	2024
San Joaquin Valley Quality	CA	\$399,154	Executive V.p.	\$15,600	\$13,466	2023
Rio Grande Agricultural Land Trust	NM	\$407,903	Executive Director	\$116,090	\$121,241	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to TX cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to TX cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT **68** organizations. Compensation range \$52–\$158,432; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$356,980); for reference, expenses \$306,568 and assets \$704,522.

ROLE MATCH Marshall Eaton, reported title "*DIRECTOR*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 2 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 1 peer fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	10 th
Total compensation (D + F), as reported (no adjustments)	10 th
Reportable pay only (column D), adjusted	15 th
All sources (D + E + F), adjusted	10 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Marshall Eaton) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 68 similarly situated organizations (Same NTEE sector (K20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$2,750 is reasonable (approximately the 10th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.