Values in table are degrees above horizon

distance	heights 10m	20m	30m	50m
500m	1.14	2.29	3.44	5.7
1000m	0.57	1.14	1.71	2.86
1500m	0.38	0.76	1.14	1.9
2000m	0.28	0.57	0.85	1.43
5000m	0.11	0.22	0.34	0.57
10000m	0.057	0.11	0.17	0.28

When we are 120m elev, and the hill in the distance is 150m, then it is the same as 30m in the table.

Hope this helps. Numbers are not exact because of curvature of the Earth, but at these distances, the differences are negligible.

Alister.