POWER AT AXLE: $P = \frac{T\theta}{t}$ ← T = TORQUE AT REAR AXLE, θ = ANGULAR DISPLACEMENT OF TIRE, t = TIME

DISTANCE TRAVELED ALONG ROAD: $d = \theta r$

FORCE APPLIED TO THE ROAD: $F = T/r$

POWER APPLIED TO ROAD: $P = F \cdot d/t$

$$= \frac{(T/r) \cdot (\theta r)}{t}$$

$$= \frac{T\theta}{t}$$

↑ SAME AS POWER AT REAR AXLE AND INDEPENDENT OF TIRE SIZE!