# Land in Farm/Ranch Section



Laci Banks-Walker
Eastern Mountain Region





# Land in Farm/Ranch — What's New

- TOTAL Tenure, Ownership, and Transition of Agriculture Land
  - Studies all land rented out for ag. purposes
  - Targets landlords
- New Questions
  - Organic Land (Question 6)
  - Land Rented to Others Subsection (Questions 16-24)
  - Land Use Subsection (Questions 25-31)





### Section A: Acres Operated

SI	SECTION A LAND IN FARM / RANCH									
org	For 2024, please report farm/ranch land owned, rented, or used by you, your spouse, or by the partnership, corporation or organization for which you are reporting. INCLUDE all cropland, idle land, Conservation Reserve Program (CRP), pastureland, woodland, wasteland, farmstead, acres used for crop/livestock production facilities, and all other building sites associated with this operation, etc.									
AC	ACRES OPERATED None Number of Acres									
1.	How many acres of farm/ranch land were owned?		+							
2.	How many acres of farm/ranch land were <u>rented</u> or <u>leased from others</u> — EXCLUDE land used on an animal unit month (AUM) or fee per head basis under a grazing permit.									
			+							
	b. for a <u>flexible rent</u> payment? (INCLUDE hybrid rental arrangements where rent paid is based on a fixed cash payment plus some shared production.)		+							
	c. for a share of the crop or livestock production? (EXCLUDE hybrid rental arrangements.)		+							
	d. for <u>free</u> ?		+							
3.	How many acres of farm/ranch land were rented or leased to others? (INCLUDE land rented for cash, for a flexible rent, for a share of crop or livestock production, or rent free.) 0029		-							
				Total Acres						
4.	4. Then the TOTAL ACRES in this operation in 2024 were: (Total Items 1 + 2a + 2b + 2c + 2d - 3.)									
5.										



### Section A – Organic Land

ORGANIC LAND										
For the acres OWNED and RENTED in 2024, how many acres were:										
1 No organic acres										
(If checked, go to question 7)	Acres OWNED and OPERATED		Acres OWNED and RENTED TO OTHERS		Acres RENTED and OPERATED					
a. USDA Certified organic 2381		0115		2382						
b. Transitioning to organic 2383		2384		2385						
c. Certified organic by your operation after purchase or rental 2386		2387		2388						





### Section A – Land Rented From Others

LAI	ND RENTED FROM OTHERS			
7.	Including rent for land and/or buildings, what was the total CASH RENT PAID in 2024 by this operation? (INCLUDE rent paid in 2024 for previous years and rent paid in advance.	None	Dollars	
	EXCLUDE storage bins, to be reported in SECTION H, Item 21. EXCLUDE grazing of livestock, to be reported in Item 8 below.)		\$	.00
8.	Report any land this operation used (on a per head or AUM basis) that is administered either by: public or private agencies, industrial corporations, grazing associations, or rented from individuals on a short term grazing arrangement in 2024.			
	a. In 2024, what were the total fees this operation paid for the use of publicly owned land on an AUM basis? (INCLUDE fees paid for privately owned land administered by a public agency through exchange-of-use.)		\$	.00
	b. In 2024, how much did this operation spend on pasturing or grazing of livestock on privately owned land (railroads, another farm/ranch, etc.) used on a fee per head (AUM) or gain basis?		\$	.00
9.	Report any crop or livestock SHARE RENT payments for land rented from others in 2024.			
	What was the estimated total MARKET VALUE of your landlord's share of crop production from this operation in 2024?		\$	.00
	<ul> <li>What was the estimated total MARKET VALUE of your landlord's share     of livestock production sold or removed from this operation in 2024?     EXCLUDE shared livestock production not part of a land rental arrangement</li></ul>		\$	.00
10.	What was the estimated market value of the land and buildings on the acres rented or leased FROM OTHERS on December 31, 2024?		\$	.00
		None	Number	
11				
11.				_
	a. Of the total landlords reported in Item 11, how many operated a farm or ranch in 2024?			

### Section A – Land Rented From Others

- Skip to Item 25, if no.
- Continue, if yes.





LA	ND RENTED TO OTHERS			
13.	Including rent for land and/or buildings, what was the total CASH RENT RECEIVED in 2024 for acres rented TO OTHERS by this operation? INCLUDE rent received in 2024	None	Dollars	
	for previous years, rent received in advance, and government payments received from those acres. EXCLUDE grazing of livestock, to be reported in SECTION G, Item 3b	2 🗆	\$	.00
14.	For acres SHARE-RENTED to others, what was the total value of crop or livestock			_
	shares received in 2024 by this operation? INCLUDE rent received in 2024 from previous years and government commodity payments received from those acres	<sub>3</sub>	\$	.00
15.	What was the estimated market value of the land and buildings on the acres rented			
	or leased TO OTHERS on December 31, 2024?	, 🗆	\$	.00
16	For the acres rented or leased TO OTHERS and not fully paid for, what is the			
10.	For the acres <b>rented or leased</b> TO OTHERS and not fully paid for, what is the remaining debt owed on these acres as of December 31, 2024?	, 🗆	\$	.00
17.	For the acres rented or leased TO OTHERS, what amount of expenses did you			
	incur in 2024 related to property taxes, interest payments, and other ownership costs of the owned land?	, 🗆	\$	.00
18	For the acres rented or leased TO OTHERS, what amount of expenses did you			
	incur in 2024 related to the agricultural production that occurred on the owned land?  INCLUDE inputs purchased and provided such as fertilizer or pesticides		\$	.00
46				
19.	For the acres <b>rented or leased</b> TO OTHERS, what amount of expenses did you incur in 2024 related to capital purchases on the owned land? INCLUDE land			
	improvements, irrigation equipment, machinery purchases, etc		\$	.00

20. For the acres <b>rented or leased</b> TO OTHERS in 2024, how many acres were:	one	Acres
a. Fully paid for?7120		
b. Not fully paid for (purchased under mortgage or acquired under other financial arrangements)?7121		
21. For the acres <b>rented or leased</b> TO OTHERS in 2024, how many acres were:		
Enrolled in the Environmental Quality Incentives Program (EQIP), the     Conservation Stewardship program (CSP) or another conservation program     (excluding CRP) in 2024?	<b>-</b> [	
b. Under conservation easement? (e.g., against non-agricultural development, draining wetlands, tilling grassland for crop production, etc.)	<b>-</b> [	
		Number
22. How many total tenants did you have in 2024?	7030	





23.	23. Report the following information for up to three tenants you had on the total owned acres rented out in 2024. If you had more than three tenants, report for the three that rented the largest number of acres from you in 2024.																
			Tenant 1					Tenant	2				Tenan	t 3			
			7031 7			7032	7032			7033							
	a.	How many total ACRES did you rent to this tenant in 2024?															
			7034	7034 70		7035			7036								
	b.	How many YEARS have you rented land to this tenant?				Yea	ars				Ye	ars				Ye	ars
			7037 Check one		7038 Check one			7039 Check one									
			1		Fixed ca	sh		1		Fixed o	cash		-1		Fixed	cash	
	C.	What type of rental agreement is	2		Flexible (INCLUE		brid)	2		Flexible (INCLU	e cash JDE hy	brid)	2		Flexib (INCL	le cash .UDE h	/brid)
		used?	3		Share			3		Share			3		Share	)	
			4		Free			4		Free			4		Free		
			7040	)				7041					7042				
	d.	Is the tenant related to you or another owner of this land?	1		Yes 3		No	1		Yes	3 🗌	No	1		Yes	3 🗌	No
			7043	3				7044					7045				
	e.	Is the rental agreement written?	1		Yes 3		No	1		Yes	3 🗌	No	- 1		Yes	3	No
	f.	Did the rental agreement allow	7046	6				7047					7048				
		payments to be adjusted due to exceptional or unusual conditions?	1		Yes 3		No	1		Yes	3 🗌	No	1		Yes	3	No
			704	9	Check on	ie		7050		Check o	one		7051	(	Check	one	
			1		Annually	,		1		Annual	lly		1		Annua	ally	
	g.	How often is the rental agreement	2		Every tw years	0		2		Every tyears	two		2		Every years		
		renewed?	3		Every th years	ree		3		Every three years			3		Every three years		
			4		Every fo more year			4		Every f			4		Every	four or years	
	h.	,	7052	2				7053					7054				
		the majority of the land you rented to this tenant?	1		Yes 3		No	1		Yes	3 🗌	No	-1		Yes	3 🗌	No

24.	ma	all the total owned acres rented out in 2024, who made the anagement decisions during that year for the practices listed low? (Check only one per practice)		enant only	_	andlord only	and	indloi d tena gethe	ant a	Landk nd ter epara	ant		N/A
	a.	Selection of fertilizers and chemicals	1		2		3		4			5	
	b.	Cultivation practices	1		2		3					5	
	c.	Selection of crop varieties and/or livestock breeds 7062	1		2		3		4			5	
	d.	Harvesting decisions	1		2		3					5	
	e.	Marketing agricultural products	1		2		3					5	
	f.	Crop insurance	1		2		3		4			5	
	g.	Adoption of permanent conservation practices (terraces, grass waterways, etc.)	1		2		3		4			5	
	h.	Adoption of one-season conservation practices (conservation tillage, etc.)	1		2		3					5	
	i.	USDA program participation (such as commodity and conservation programs) 3741	1		2		3		4			5	

LAI	ND	USE									
25.	Fo	r the acres OWNED in 2024, how m	any acres were?				os OWNED and OPERATED			s OWNED and ED TO OTHERS	
		Orchards/vineyards			0964		7964				
	b.	Cropland (INCLUDE hay acres, land in									
					/601			7802			
	C.	Pastureland (INCLUDE cropland pastu other pasture and rangeland and land in			7004			7003			
	d.	Other (INCLUDE forest, woodland not			7000			7005			
		buildings, livestock facilities, ponds, road	ds, ditches, wasteland	i, etc.)	7006			7005	_		
26.		r the acres <b>OWNED</b> in 2024, w many acres were?	Acres OWNED and OPERATED		Year Acquired		Acres OWNED RENTED TO OT			Year Acquired	
	a.	Purchased from a relative 0076		2389		7076			3654		
	b.	Purchased from a									
		non-relative		2390		7077			3655		
	C.	Purchased in an auction 7071		2391		7070			3656		
	d.	Inherited as the beneficiary of a will		2392		3657			3658		
	e.	Acquired through a trust 7176		2393		3659			3660		
	f.	Received as a gift or donation		2394		3661			3662		
	g.	Obtained in some other way Specify:   ✓		2395		7072			3663		
Acres owned and operated					Acres owned an	d rente	ed to others				
2	396			7073							

27.	27. Were any of the acres reported in item 26 purchased as a like-kind exchange? A like-kind exchange (also known as a 1031) allows capital gains taxes to be deferred on investment property that is sold so long as another "like-kind" purchase is made.										
	239	1 Yes - Continue	3	No - Go to Item 28							
	a.	Of the acres purchased as a like-kind excha acres were acquired in each of the following			Acres OWNED and OPERATED		Acres OWNED and RENTED TO OTHERS				
		i. In 2024		2398		3665					
		ii. From 2019-2023		3666							
		iii. From 2014-2018		2400		3667					
		iv. Before 2014		2401		3668					
28.	Do	you anticipate transferring ownership of any	owned	d land in the next 5 year	rs?						
	707	1 Yes - Continue	3	No - Go to Item 30							
29.		r the acres OWNED in 2024, how many acre				l					
		ticipate transferring ownership through the fo thods in the next 5 years?	llowing		Acres OWNED and OPERATED		Acres OWNED and RENTED TO OTHERS				
	a.	Sell to a relative		7081		7080					
	b.	Sell to a non-relative (INCLUDE like-kind ex	change	es)7083		7082					
	C.	Gift		7085		7084					
	d.	Put or keep in a Trust		7087		7086					
	e.	Put or keep in a will (even though ownershi transfer at an unknown time in the future).	p will	7089		7088					

1						
30.	for an	all the acres OWNED, including acres rented to others, how many acres have the following rights been SOLD d in what year were they sold? EXCLUDE rented or ased rights.	None	Acres		Year Sold (YYYY)
	168	ased rights.				, ,
	a.	Oil and gas rights sold			2403	
	b.	Mineral rights sold			2405	
	C.	Development rights sold			2407	
	d.	Recreational rights sold (e.g., hunting) 2408			2409	
	e.	Other rights sold (EXCLUDE conservation easements reported in Item 21b.) Specify: 2444			2445	
2	410					
	~	all the case OMMED includes a constant to				
31.		all the acres OWNED, including acres rented to				
	oth	ners, for how many acres have the following rights				
	be	ners, for how many acres have the following rights en LEASED and what was the first year of the lease? (CLUDE rights already sold.	None	Acres		First Year of Lease (YYYY)
	EX	en LEASED and what was the first year of the lease?		Acres	2412	
	be EX a.	en LEASED and what was the first year of the lease? CCLUDE rights already sold.		Acres	2412	
	be EX a. b.	en LEASED and what was the first year of the lease? (CLUDE rights already sold.  Oil and gas rights leased		Acres		
	a. b.	en LEASED and what was the first year of the lease? (CLUDE rights already sold.  Oil and gas rights leased		Acres	2414	
	be EX a. b. c.	en LEASED and what was the first year of the lease? (CLUDE rights already sold.  Oil and gas rights leased		Acres	2414 2416	
	be EX a. b. c.	en LEASED and what was the first year of the lease? (CLUDE rights already sold.  Oil and gas rights leased		Acres	2414 2416 2418	
2	be EX a. b. c. d.	en LEASED and what was the first year of the lease? (CLUDE rights already sold.  Oil and gas rights leased		Acres	2414 2416 2418 2420	

<ol> <li>During 2024, did this operation produce and sell any crops, livestock, poultry, or agricultural products directly to Consumers, Retail Markets, Institutions, or Intermediate Markets? Refer to the Respondent Booklet for examples of these types of markets.</li> </ol>									
<ul> <li>INCLUDE ALL products, both unprocessed and processed (value-added) produced by this operation</li> <li>EXCLUDE commodities produced under production contracts and products purchased and resold</li> </ul>									
1 Yes - Continue 3 No - G	o to Section B								
33. For each sales channel, report the Gross Values of Sales of Edible Products in column 1 and the Gross Value of Sales of Non-edible Products in column 2. Refer to the Respondent Booklet for definitions and examples of Edible and Non-Edible products.	(1) Gross Value of Sales of Edible products	(2) Gross Value of Sales of Non-edible products							
a. Consumers	\$ .00	5768 \$ .00							
b. Retail markets4172	\$ .00	5769 \$ .00							
c. Institutions4165	\$ .00	5770 \$ .00							
d. Intermediate markets4167	\$ .00	5771 \$ .00							
34. Report the Gross Value of Sales received in 2024 from the sale processed or value-added products produced and sold from to operation's own agricultural production directly to consumers retail markets, institutions, and intermediate markets	his ,	None Gross Value of Sales (Dollars)  .00							





## Thank You!



