

2025

Report to the

Farmland Advisory Committee

prepared for the

Utah Tax Commission



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Executive Summary

Summary of Study Recommendations: Changes in land values are recommended to the Utah State Tax Commission for the year 2025 based on the study of farmland production values. The data represents the 2024 production year values and the 2022 ag-census data.

Irrigated Cropland- Irrigated Cropland values are mixed in the counties in the State. Due to large amounts of alfalfa acreage in the State, any change in hay returns significantly impacts the average county land values. According to the 2024 USDA state information, total hay acres in the State were approximately 1.4 million acres and sales accounted for approximately \$800 million dollars of revenue. Wheat, the second highest crop produced, was over \$23 million dollars of revenue. The average price received for all the major crops had a very slight increase for the 2024 crop year, with barley again having the greatest average increase of 15 percent. There was a less than one percent increase in average production yields for alfalfa, corn used for grain. Wheat, barley, corn silage and safflower had a decrease in the average production. The cost of the inputs paid by producers increased by 1.5 percent in 2024. Because of the increase in costs and such a small increase in the price received, along with a mix in average production yields we propose a slight increase in land values for most of the counties in the State. While decreasing values are suggested in Box Elder, Salt Lake, and Utah county. The greatest price increase in land values is \$8 dollars per acre in Weber County and the greatest price decrease is 16 dollars in Salt Lake County.

Orchard Cropland- Proposed 2025 orchard land values should be increased across the State, based on the production of tart cherries, apples, apricots, and peaches. The greatest orchard land value change is a \$2 dollar increase in Washington County. There was a decrease in the average yield for tart cherries and apples. There was also a small increase in the average price received for tart cherries, apples, peaches, and apricots. Tart cherries are still the leading fruit product grown in the State, affecting the average price and average production the greatest.

Meadow Cropland- The 2025 meadow land value changes for the counties in the State are mixed, with decreases in Box Elder, Salt Lake, and Utah counties. The greatest suggested increase is \$3 in Weber, and Uintah counties.

Dry Cropland- There should be a small increase in values recommended for the dryland acreage in Weber, Uintah, and Juab counties. A decrease in suggested values for Utah, San Juan, Salt Lake, and Box Elder counties. The remaining counties are suggested to remain the same for 2025.

Grazing Land- Most of the grazing land values in the State should remain the same for 2025. With Juab, Uintah, Wayne, and Weber suggesting a slight increase and Box Elder, San Juan, Salt Lake, and Utah counties suggesting decreasing slightly in value.

Nonproductive Land- No change in value for nonproductive land is recommended for 2025.

Table 1.**Summary of all 2025 proposed Utah land values.**

2025 Land Values													
	Irrigated Land Values				Grazing Land Values				Dry Land Values		Meadow	Non	Orchard
County	I	II	III	IV	I	II	III	IV	III	IV	Land	Prod.	Land
Beaver	0	545	448	371	68	21	16	5	50	14	230	5	228
Box Elder	744	655	513	426	69	22	16	5	87	55	239	5	248
Cache	687	586	444	345	70	22	14	5	117	81	264	5	228
Carbon	535	425	285	182	52	15	13	5	49	15	135	5	228
Daggett	0	0	0	193	52	14	12	5	0	0	158	5	0
Davis	855	752	605	505	61	19	13	5	51	15	271	5	249
Duchesne	0	495	348	244	69	19	14	6	56	19	171	5	228
Emery	507	408	255	160	71	21	14	6	0	0	141	5	228
Garfield	0	0	214	114	78	22	15	5	48	15	106	5	228
Grand	0	393	249	152	79	22	15	5	49	15	137	5	228
Iron	809	710	563	461	76	22	15	5	49	15	267	5	228
Juab	0	449	304	201	66	18	14	5	53	15	155	5	228
Kane	423	327	181	80	76	25	15	5	48	15	110	5	228
Millard	801	702	556	451	77	25	15	6	47	14	196	5	228
Morgan	0	0	398	295	70	22	13	6	67	27	203	5	228
Piute	0	0	338	235	91	26	17	5	0	0	194	5	228
Rich	0	0	181	82	64	20	13	5	48	15	108	5	0
Salt Lake	675	579	443	342	66	19	15	5	53	17	216	5	228
San Juan	0	0	141	63	60	20	12	5	44	16	0	5	228
Sanpete	0	551	406	304	63	18	14	6	56	19	199	5	228
Sevier	0	582	433	331	66	18	14	6	0	0	207	5	228
Summit	0	465	320	218	73	20	14	5	48	15	204	5	228
Tooele	0	450	302	206	73	20	14	5	52	15	187	5	228
Uintah	0	0	377	280	82	28	19	6	56	19	212	5	228
Utah	742	641	493	395	64	23	14	5	50	15	247	5	251
Wasatch	0	495	344	243	52	16	13	5	48	15	213	5	228
Washington	660	562	413	312	65	21	13	6	48	14	231	5	272
Wayne	0	0	337	237	90	28	17	5	0	0	177	5	228
Weber	849	744	591	483	74	20	14	6	85	45	317	5	249

Introduction

This report is to the Farmland Advisory Committee recommending “productive values” for lands that qualify for the Farmland Assessment Act (FAA). The methodology used to derive the suggested values is summarized below. The relevant statutes for this work are provided in Appendix A. Instructions relative to the make-up of the various land classes can be found at <http://propertytax.utah.gov/standards/standard07.pdf> (Land classification guidelines for each classification of agricultural land, Property Tax Division's Standards of Practice, Tax Commission Website).

Summary of General Approach Adopted

Agricultural land values are not easily derived because land market *values* reflected in farm sales typically include the potential value for alternative development, existing land ownership patterns, location, and environmental amenities. Even when sold for continued agricultural use, these lands may have intrinsic values associated with farm expansion, location considerations, and unique characteristics that limit the usefulness of such data in assessing actual farm production values. Finally, the actual market involving agricultural land sales is very thin (i.e., few sales occur), and sale values for one area would not necessarily reflect the values of similar farmland in another area due to differences in climate, productive capacity, crop mix, etc.

Lease data might be an alternative method of calculating agricultural land values. However, even in areas where leases occur, the market is thin and comparable leases are challenging to come by, and even some lease conditions are made because of local considerations. Finally, the application of a lease rate in one area of the State would not likely be appropriate for other regions in the State. There is too much variation in conditions to allow an overall comparison.

Unfortunately, this means that it is generally not possible to get an accurate idea of agricultural land values directly from market signals. Thus, an alternative approach that is theoretically consistent with market values is needed.

Partial Budgeting

The theoretically consistent approach selected for this analysis is identifying the present value of agricultural-producing lands based strictly on the use of that land in agricultural production. The best estimate of the value of alfalfa-producing land should be based on land whose sole function is producing alfalfa hay. The present value of the *future flow of returns less costs* should represent the per acre value of land in agricultural production for a particular county for a specific land type. Returns and costs are brought to the present point using a discounting process, reflecting the “time value of money.”¹ Discounting is widely accepted as the correct approach to evaluate costs and returns at different times. This method eliminates the vagaries of location, proximity to other properties, unique location characteristics, etc.

Partial budgeting is used to determine the net returns for each crop or land use. Given the information available, this involves determining localized costs and localized prices, at least as much as possible. Crop mixes vary by county. Some counties have a very limited agricultural complex (Daggett County). In contrast, other counties have more different crops (Box Elder County), so it is crucial that these county-by-county differences be considered. Due to existing data limitations, the smallest sized unit that can be specified is the county level. Unfortunately, gathering data, even on a county basis, is becoming more difficult due to the USDA’s disclosure rules, prohibiting data release wherein individual producers could be identified. This county-wide value approach admittedly precludes consideration of many within-county variations or changes. For example, suppose a significant portion of the county’s farmland still relies on flood irrigation. In that case, the land value will be partly based on flood irrigation, even if some producers utilize more costly wheel lines or irrigation circles.

Though desirable, it is a complicated and costly process to develop county-level crop budgets annually for the most critical crops on a county-by-county basis, so budgets are being developed on an ongoing basis—a few counties yearly. We currently have over 100 different crop budgets that must be updated. The budgets not developed for the current year using producer panels need to be updated using available information on both the price and cost sides. Using the current updating process, it is possible that the budgets being used for any one county will be five to six years old, depending on how many county budgets can be developed each year. However, all land values are updated to the 2022 production year.

¹ The *time value of money* is based on our actions wherein we prefer payment today rather than the same payment at a later point in time.

A somewhat unique situation exists for fruit budgets as there is an extended time frame for startup and production—up to 25 years. This requires a different budgeting process using a discounting process. These budgets are more difficult to develop for each county, yet they must be updated regularly. Again, some crop budgets could be five to six years old and will require updating through the process described below for those crop budgets that are not current.

Outline of Process Used in Determining Agricultural Land Values:

A general overview of the steps taken in making these recommendations follows. The approach requires finding the present value of acreage-weighted net returns for various crops. This allows us to develop county-specific land value estimates when used only for crop production. This removes the value of development potential, unique land characteristics, location in a county, and many other factors that influence land values.

1. The analysis begins with developing or updating individual crop budgets. With the budget allocated for this work, it is impossible to update the individual, county-specific budgets for each of the major crops for each county every year. Well over 100 budgets must be developed, and we are updating the budgets on a 5-6-year cycle. For the revised budgets, we use the cost information directly for the year in question. Still, for those budgets that have not been updated that year, we use the National Agricultural Statistical Service's (NASS) "producer prices paid" indices to update the costs in the older crop budgets to the current year. To access the updated budgets, please visit the following website:
<https://apexextension.usu.edu/htm/agribusiness>.
2. We use a five-year average of commodity prices and a five-year average of yields (obtained from NASS, USDA, or state sources) to determine the gross return from each crop.
3. Most current cost data are used because time series data on actual costs do not exist. These costs are adjusted for county-to-county differences where possible.
4. These costs (excluding any return to land) are subtracted from the total revenue. This represents the net returns per acre for any crop.
5. The crop mix for any county is determined from the most recent U.S. Census of Agriculture, which is taken every five years. This is where the proportional acreage devoted to each crop can be determined.

6. The county-level value is developed by taking each crop's net return times the proportion of acreage in each crop. For instance, if the net return from an acre of alfalfa was \$200 and 75% of the county's acreage was devoted to alfalfa. The net return per acre of grain (the only other crop grown in this fictitious county) was \$75. It comprised the remaining 25% of the county's agricultural land; the weighted average value of agriculture in this county would be: $(.75) \times (\$200) + (.25) \times (\$75) \cong \$169/\text{acre}$.

7. The annual value of \$169/acre net of land costs would then be determined by assuming that acre provided the same value over time and discounting this sum of values using an interest rate (longer-term investments) determined by gathering data on long-term borrowing as obtained from public and proprietary records. Using this discount (or interest) rate, the net returns are entered into an Excel spreadsheet, and the value is discounted or brought to a present value. This then becomes the average value of the land base in that county.

Of course, no county is this simple. In some counties, more than a dozen crops are grown, and county-specific budgets must be made for each. But these are the general steps in determining per-acre land values used solely for agricultural production.

Valuing Land in Agricultural Production

Five areas warrant special attention to accurately reflect land value in agricultural production—prices, costs, yields, crop mix, and data limitations.

Changing Prices. The first area that needs to be considered for changes in crop budgets is commodity prices or returns. As prices rise, the net value of the crop in question also rises (assuming costs remain fixed). The net value declines when prices fall, and other factors are fixed. Agricultural commodity prices have been quite variable historically, and such variability is difficult to deal with, both as producers and assessors. To temper annual price declines and increases, we have determined that a five-year average of prices results in sufficient stability in assessment values and associated taxes.

It is essential to remember that while this approach adds some stability to the value of agricultural land when prices are *increasing*, a five-year average of past prices will mean that the most current five-year average will be *below* that of the most recent price. When prices decline, the current five-year average will lie above the recent price.

For example, if hay prices have averaged \$75, \$85, \$95, \$105, and \$115 per ton over the past five years, the price that would be used in the crop budget would be $(\$75 + \$85 + \$95 + \$105 + \$115)/5 = \$95/\text{ton}$ (which is considerably *lower* than the two most recent years). On the other hand, if the prices over the past five years had averaged \$115, \$105, \$95, \$85, and \$75, then the average price would still be \$95/ton; however, please note that it is considerably *higher* than the last two years. This is simply the result of the averaging process utilized.

Furthermore, even if prices have *declined* in the most recent year, the overall price average will depend on the price dropped from the calculation six years earlier and the price added in the most current year.

For example, if the previous five years of prices (*excluding* the most recent price) were \$3/bu., \$6/bu., \$5/bu., \$5/bu., and \$5/bu., respectively, the average price would be $(3 + 6 + 5 + 5 + 5)/5 = \$4.80/\text{bu.}$ If the most recent price is \$4/bu., the latter five-year average price will still be *higher* than in the earlier period due to the deletion of the \$3/bu. and the addition of the \$4/bu., i.e., $(6 + 5 + 5 + 5 + 4)/5 = \$5.00/\text{bu.}$ Hence, although the price declined in the most recent year, the average did not drop since the \$4/bu. the price that was added was still higher than the \$3/bu. price that was dropped. This potentially can happen with any crop.

The important point is that using a five-year average minimizes year-to-year changes in land values. This helps to stabilize land values for tax purposes.

Table 2 shows a five-year average and the annual change for the state-wide price data for Utah's major crops for 2023 to 2024.

Table 2	Producer prices received for Utah's major crops				
	2023-2024 Annual and average percentage change				
	Ave. Price	Annual Price			
	Change	Change		2023	2024
Alfalfa	1.1%	-24.3%		\$ 222.00	\$ 168.00
Barley	16.0%	-11.8%		\$ 8.50	\$ 7.50
Corn(grain)	6.1%	-3.4%		\$ 5.90	\$ 5.70
Corn(silage)	-0.8%	-24.3%		\$ 62.25	\$ 47.11
Safflower	9.5%	-34.3%		\$ 35.00	\$ 23.00
Wheat(all)	3.3%	-25.4%		\$ 7.10	\$ 5.30
Onions	14.1%	6.5%		\$ 24.50	\$ 26.10

Table 3 includes the prices received by producers, the annual price change percentage change, and a five-year average percentage change for tart cherries, apples, apricots, and peaches using 2023 to 2024 prices. The average price is greater because the lower price from 2019 was dropped from the average calculation.

Table 3	Producer prices received for Utah's fruit crop				
	2023-2024 Annual and average percentage change				
	Ave. Price	Annual Price			
	change	change		2023	2024
Tart Cherries	7.4%	0.0%		\$ 0.24	\$ 0.24
Apples	1.2%	3.7%		\$ 0.27	\$ 0.28
Peaches	0.5%	16.7%		\$ 1,140.00	\$ 1,330.00
Apricots	9.1%	5.1%		\$ 1,370.00	\$ 1,440.00

Changing Costs. The second area that needs updating in the crop budgets is that of costs. When input costs increase, the net returns of a particular land use decline (assuming prices remain constant). While costs usually do not change as rapidly as prices, they still change and are almost always upward (at least over the past few decades). Therefore, costs associated with various production elements also need to be adjusted to get an accurate estimate of land's "current" value in agricultural production.

Data for updating costs are available in the "*producer's prices paid*" indices published by ERS, USDA, and NASS, USDA.² We only consider the most recent year's cost changes because of the rapid changes in input prices (i.e., fertilizer, fuel, pesticides, etc.). This means there is a conservative bias in the approach used to determine prices versus the approach used to determine costs, i.e., we average past prices but use only the most current costs.

The primary justifications for adopting this approach are that: (a) there are no *time series* data sources readily available that show the type of county-level data needed for such averaging and (b) since production costs are almost always increasing, taking a five-year average of production costs would consistently understate the actual costs of doing business. There is more justification to consider a rolling five-year average for prices, which move up and down than costs.

² Economic Research Service (ERS) and National Agricultural Statistical Service (NASS), U.S. Department of Agriculture, Washington, D.C.

A summary of the percentage change in nationwide costs for inputs used in the major crop categories is shown below in **Table 4**.

Table 4	National Cost of Inputs	
Fertilizer		down 3 percent
Chemicals		up .5 percent
Fuel		down 6.5 percent
Machinery		up 1.5 percent
Feed		down 8.2 percent
Seed		same
Consumer Price Index		up 2.9 percent

Based on USDA information, the national average cost for all production inputs for Utah's typical crops showed an increase of (1.5%) from the previous year.

Consumer Price Index (CPI) changes are also shown for comparative purposes. The CPI index (2.9%) rose along with production costs.

Crop Yields. The third area of consideration is the yield of each crop, as this also helps determine the actual value of land kept in agricultural production. Yield changes directly impact the net returns of various crops, whether grains, forages, or fruit. By necessity, we have had to rely on those crops for which annual yields are reported. Because of the small number of acres planted, some crops are not included in the annual crop yields. Yields are quite variable and a five-year average on per acre yields has also been used. This also helps to stabilize farm values over time. Some crops are particularly susceptible to yield fluctuations, e.g., dryland wheat. Still, the vagaries of weather and precipitation almost always bring about a change in all crop yields from year to year. The yields for Utah's crops and the average yield changes are shown in **Table 5**.

Table 5	Ave. Yield	2024	2023	2022	2021	2020
	Change					
Alfalfa	0.80%	4	4	3.9	3.7	3.8
Barley	-0.70%	90	73	82	81	85
Corn(grain)	2.90%	167	185	165	179	149
Corn(silage)	-0.80%	23	25	24	24	23
Wheat	-2.10%	49	53	36	46	53
Safflower	-11%	660	660	530	460	820
Onions	-0.70%	572	546	519	506	579

Crop Mix. The fourth item that needs to be considered is the change in crop mix on a county-by-county level. Shifts in crop mix are difficult to capture on a year-to-year basis because data on crop mixes are determined through the five-year agricultural census. The 2022 Ag-census numbers were used for the calculation of the land values. The number of farms has increased in the State over the past five years. Additionally, the size of those farms has continued to decrease. With the 65 percent of those farms being 50 or less acres. Moving forward we will continue to monitor the changes in the crop mix. And the make of those farms.

To illustrate how the crop mix impacts the suggested values, consider a county where only three crops are produced, all under irrigation: alfalfa hay, wheat, and barley. If the net change in crop values were +3%, +5%, and -1%, respectively, and the crop mix consisted of 75% of the land being planted in alfalfa, 10% in wheat, and 15% in barley, then the suggested land value for that county would change by taking a weighted average of the three net changes: $(.75 \times 3) + (.10 \times 5) + (.15 \times -1) = 2.60$ (or a net increase in assessed value of 2.6% for that county and acreage configuration). Alfalfa acreage is dominant in virtually all counties and its price continues to dominate that for wheat, barley, and other crops. The only exception is for a small number of counties with a relatively large percentages of fruit acreage.

Dated Prices and Costs – 2023 Crop Year. Finally, it needs to be remembered that price and cost data remain *dated* in the sense that the only complete data we have available now (in 2024) are for the 2023 crop year. Hence, the net return in 2024 may differ from that found in this report. Further complicating matters is the fact that this year's reported values will not become effective until 2025, leaving us two years behind what the actual crop picture might be. There does not appear to be any acceptable way around this problem and the only thing that can be said is that *net* returns typically do not change by large amounts following the approach adopted.

General Trends Affecting Productive Land Values

As implied above, several factors have influenced the suggested FAA land values for the 2025 reporting year: prices, costs, crop mix, and productivity or yields.

Crop prices. Prices received by producers for the field crops for the 2025 report were up using the average price. Barley again had the highest percent increase in the average price received. The average price for alfalfa had the smallest increase. The price received by farmers for the major Utah crops for 2020 through and 2024 with the average percentage changes contained in **Table 6**. Again, using the average price takes out much of the larger swings in price that may occur year to year.

Table 6	Prices received by producers for Utah's major crops (with average annual percentage change)					
	Ave. Price	2024	2023	2022	2021	2020
	Change					
Alfalfa	1.1%	\$ 168.00	\$ 222.00	\$ 289.00	\$ 231.00	\$ 185.00
Barley	16.0%	\$ 7.50	\$ 8.50	\$ 6.80	\$ 5.00	\$ 3.95
Corn(grain)	6.1%	\$ 5.70	\$ 5.90	\$ 6.80	\$ 6.00	\$ 4.95
Corn(silage)	1.2%	\$ 47.11	\$ 62.25	\$ 83.56	\$ 64.77	\$ 51.80
Safflower	9.5%	\$ 23.00	\$ 35.00	\$ 30.40	\$ 21.00	\$ 19.00
Wheat(all)	3.3%	\$ 5.30	\$ 7.10	\$ 8.20	\$ 7.10	\$ 5.75
Onions	14.1%	\$ 24.50	\$ 20.90	\$ 32.20	\$ 35.10	\$ 19.50

Tart cherries are the primary fruit crop in the State of Utah, so the change in tart cherries has the greatest effect on the orchard land value. Average prices received by producers were down for tart cherries, apples, and peaches. The average percentage change and prices received by producers are shown in **Table 7**. With the discontinuing of state data for apples, apricots, and peaches. National data was used for price and production for those commodities. The 2022 state census information was used for all orchard crop production lands.

Table 7	Prices received for Utah's fruit crop (average percentage change)					
	Ave. Price	2024	2023	2022	2021	2020
	change					
Tart Cherries (per LB)	7.4%	\$ 0.24	\$ 0.24	\$ 0.26	\$ 0.25	\$ 0.17
Apples (per LB)	1.2%	\$ 0.28	\$ 0.27	\$ 0.32	\$ 0.31	\$ 0.30
Peaches (per Ton)	50.0%	\$ 1,330.00	\$ 1,140.00	\$ 1,060.00	\$ 943.00	\$ 1,430.00
Apricots (per ton)	9.1%	\$ 1,440.00	\$ 1,370.00	\$ 982.00	\$ 903.00	\$ 1,030.00

Cost Changes. Input costs were mixed in 2024. The cost of fuel, fertilizer, and feed all decreased. Machinery and chemicals had a slight increase and seed prices were constant. The total change in the price of the inputs had a net effect of a (1.5) on and one-half percent increase in the cost of production. (**Table 4**).

Crop Yields. Average crop yield changes from 2023 to 2024 were mixed, with the average yields of alfalfa, corn for grain, and onions increasing. Average yields for barley, wheat, corn silage, and safflower decreased. (**Table 8**). The greatest average decrease was safflower with a (11%) eleven percent average decrease. The largest average yield increase was corn for grain with a (2.9%) two-point nine percent increase. Again, using the average took out much of the drastic swings except for safflower.

Table 8	Yield per acre for Major Utah Crops				
	2024-2023 Average and Annual change				
	Ave yield	Annual Yield			
Crop	change	change		2024	2023
Alfalfa	0.80%	0.0%		4 ton	4 ton
Barley	-0.70%	23.0%		90 bu.	73 bu.
Corn(grain)	2.90%	-9.7%		167 bu.	185 bu.
Corn(silage)	-0.80%	-8.0%		23 ton	25 ton
Wheat	-2.10%	-7.5%		49 bu.	53 bu.
Safflower	-11.00%	0.0%		660 bu.	660 bu.
Onions	0.70%	0.3%		549 bu.	547 bu.

The five-year average production yields decreased for all fruits decreased in production. The total 2023 and 2024 fruit production, the annual percentage change, and five-year average are shown in (**Table 9**).

Table 9	Utah Fruit Production				
	2023-2024 (average percentage change)				
	Ave. Yield	Annual Yield			
	Change	Change		2023	2024
Tart Cherries (lbs.)	-4.70%	34.77%		32,500,000	43,800,000
Apples	-0.50%	0.00%		38,200	38,200
Peaches (tons)	-0.70%	0.00%		8.00	8.00
Apricots (tons)	-13.00%	-0.118602		16,020.00	14,120.00

Crop Mix. The mix of crops on a county-by-county basis is based on the 2022 census data (2022, NASS). The 2022 census information showed changes in the crop mix in many of the counties in the State. There was not a significant shift to a single crop, just subtle movements of one crop or another. Alfalfa is still the major crop produced in the State of Utah.

Summary. As an illustration of the process used in calculating changes in net returns, if the average price of a particular crop mix *increased* 8%, yields *increased* by 1%, the crop mix was *unchanged* from year to year, and costs *were up* by 7%, land values would *increase* by approximately 2%.

Suggested Land Values

Irrigated Land

Alfalfa remains the crop with the largest acreage devoted to it throughout Utah. Because of the relatively large proportion of acreage producing alfalfa, changes in alfalfa hay production tend to dominate the overall land values county-by-county. Average yield increased for alfalfa and grain corn. Yields decreased on average for barley, safflower, corn silage, wheat, safflower, and onions. The average price received by producers in the State increased in 2024 for all crops, with barley having the greatest increase. However, barley production within the State is only a small portion of all crop production. The cost of production increased nationally by one-and one-half percent. These factors resulted in proposed land values staying the same, increasing in some counties and decreasing in others.

Orchard Land

The average yields for tart cherry production in the State were down again in 2024, with peaches increasing nationally and apples, and apricots decreasing. The costs of production decreased nationally, and average prices received by producers increased for tart cherries, apples, apricots, and peaches. Thereby causing a slight proposed increase in orchard land values across the State of Utah.

Meadow Land

Proposed land values for meadow land are mixed across counties in the State.

Dry Land

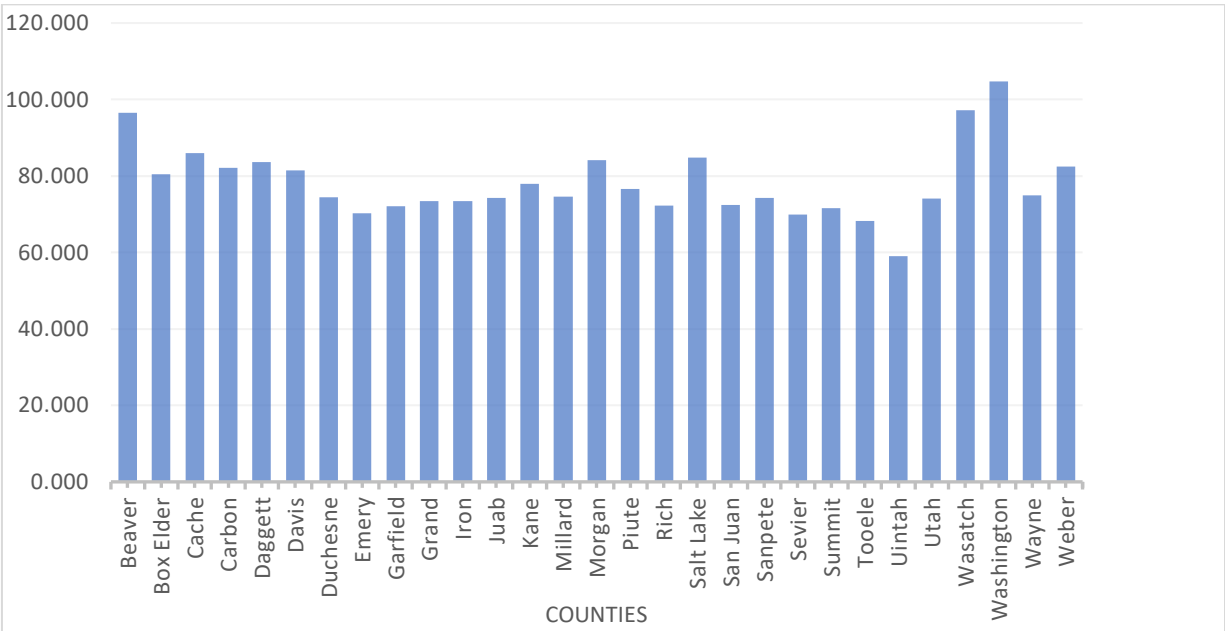
No change is proposed for most of the dry land in the counties. A decrease in land values is suggested for Box Elder, Salt Lake, San Juan, and Utah county. Weber and Juab have a small proposed increase.

Grazing Lands

The most significant factors impacting the value of grazing land are the level of precipitation received, price of feed, and the price or value of cattle. The chart below **(Figure 2.)** summarizes five year's county-by-county precipitation levels as a percent (%) of "normal." Note that these data do not provide details on when the precipitation was received, which can also impact productivity. Furthermore, the level of rainfall even

changes within individual counties, and these data apply only to certain county rain gauge areas.

Figure 2. County Five-year Precipitation Average, 2020-2024³.



Most of the counties in the State received greater than average precipitation when considering a five-year running average. However, over the last few years, the numbers have been getting closer to an average normal. Washington county is over 100 percent with using a five-year average. Uintah county received the lowest average precipitation during the previous five years. In addition to precipitation, the price of cattle has been increasing over the last several years, and the price of feed has remand relatively stable. Therefore, no changes are suggested for most of the grazing land in the state. With the exception of Box Elder, Salt Lake, San Juan, and Utah counties having a decrease and Juab, Uintah, Weber, and Wayne counties having a slight increase.

Nonproductive Land

No change is recommended for land that is in the nonproduction category.

³ Data collected from USU Climate Center.

Suggestions for Additional Work

We will continue working with the USU Extension agricultural agents to develop accurate crop budgets for each of the counties in the State. The process adopted at the county level is to bring together a group of representative landholders to work out localized budgets under the direction of the USU Extension County agriculture agents, who, in turn, work under the supervision of the Applied Economics Department at Utah State University. In addition, we adjust the budgets for any known factors that influence the returns and/or costs of production. This should enhance producer acceptance of the budgeted values.

We will continue to monitor the crop mix's changes with each new agricultural census and watch for new crops being produced and the changes in the mix that they may cause.

A consolidation of the 2025 proposed land values is included in **Table 1**. More detailed information in terms of the actual proposed land values and changes for all land classes and types for 2025 recommendations and 2024 land values are provided in **Appendix A**.

Appendix A: Values of Land in Alternative Uses

Irrigated Farmland: Irrigated farmland values were mixed in the State for 2025. Box Elder, Salt Lake, and Utah counties had decreases. Salt Lake had the biggest decrease with \$16 dollars. Weber, Washington, Millard, Kane, Iron, Emery, Davis, Cache, and Carbon Counties had the increases. With the greatest being Weber with a \$8 dollar increase. The 2025 as well as the 2024 value are shown in **Table A1**. For those counties without any land in a class, a value of zero is given consistent with previous reports.

Table A1. Irrigated Farmland, Classes I through IV.

2024-2025 Irrigated Lands								
	2024	2025	2024	2025	2024	2025	2024	2025
County	I	I	II	II	III	III	IV	IV
Beaver	0	0	542	545	446	448	369	371
Box Elder	757	744	666	655	522	513	433	426
Cache	686	687	585	586	443	444	344	345
Carbon	533	535	423	425	284	285	181	182
Daggett	0	0	0	0	0	0	192	193
Davis	849	855	747	752	601	605	501	505
Duchesne	0	0	492	495	346	348	242	244
Emery	505	507	406	408	254	255	159	160
Garfield	0	0	0	0	213	214	114	114
Grand	0	0	391	393	248	249	151	152
Iron	807	809	709	710	562	563	460	461
Juab	0	0	443	449	300	304	198	201
Kane	421	423	325	327	180	181	80	80
Millard	800	801	701	702	555	556	451	451
Morgan	0	0	0	0	395	398	293	295
Piute	0	0	0	0	337	338	234	235
Rich	0	0	0	0	180	181	82	82
Salt Lake	691	675	593	579	453	443	350	342
San Juan	0	0	0	0	152	141	68	63
Sanpete	0	0	548	551	404	406	302	304
Sevier	0	0	580	582	431	433	330	331
Summit	0	0	463	465	318	320	217	218
Tooele	0	0	448	450	301	302	205	206
Uintah	0	0	0	0	372	377	276	280
Utah	749	742	647	641	498	493	399	395
Wasatch	0	0	492	495	342	344	242	243
Washington	656	660	559	562	411	413	310	312
Wayne	0	0	0	0	333	337	235	238
Weber	841	849	737	744	586	591	479	483

All irrigated land value changes are shown in table A2 below.

Table A2. Specific Changes in Irrigated Farmland Values.

2025 Irrigated Land Change				
County	I	II	III	IV
Beaver	0	3	2	2
Box Elder	-13	-11	-9	-7
Cache	1	1	1	1
Carbon	2	2	1	1
Daggett	0	0	0	1
Davis	6	5	4	4
Duchesne	0	3	2	2
Emery	2	2	1	1
Garfield	0	0	1	0
Grand	0	2	1	1
Iron	2	1	1	1
Juab	0	6	4	3
Kane	2	2	1	0
Millard	1	1	1	0
Morgan	0	0	3	2
Piute	0	0	1	1
Rich	0	0	1	0
Salt Lake	-16	-14	-10	-8
San Juan	0	0	-11	-5
Sanpete	0	3	2	2
Sevier	0	2	2	1
Summit	0	2	2	1
Tooele	0	2	1	1
Uintah	0	0	5	4
Utah	-7	-6	-5	-4
Wasatch	0	3	2	1
Washington	4	3	2	2
Wayne	0	0	4	3
Weber	8	7	5	4

Orchard Land

Land values for orchard lands increased in all counties that contain orchard lands for the 2025 report. Land values for 2024 and 2025 along with changes are shown in **Table A3**.

Table A3. Suggested Changes in 2025 Orchard Land Values.

	2024	2025
County	Value	Value
Beaver	227	228
Box Elder	247	248
Cache	227	228
Carbon	227	228
Daggett	0	0
Davis	248	249
Duchesne	227	228
Emery	227	228
Garfield	227	228
Grand	227	228
Iron	227	228
Juab	227	228
Kane	227	228
Millard	227	228
Morgan	227	228
Piute	227	228
Rich	0	0
Salt Lake	227	228
San Juan	227	228
Sanpete	227	228
Sevier	227	228
Summit	227	228
Tooele	227	228
Uintah	227	228
Utah	250	251
Wasatch	227	228
Washington	270	272
Wayne	227	228
Weber	248	249

	Value
County	Change
Beaver	1
Box Elder	1
Cache	1
Carbon	1
Daggett	0
Davis	1
Duchesne	1
Emery	1
Garfield	1
Grand	1
Iron	1
Juab	1
Kane	1
Millard	1
Morgan	1
Piute	1
Rich	0
Salt Lake	1
San Juan	1
Sanpete	1
Sevier	1
Summit	1
Tooele	1
Uintah	1
Utah	1
Wasatch	1
Washington	2
Wayne	1
Weber	1

*When a county has no acres of a given class of land, a \$0 taxable value is listed.

Meadow Land

Proposed meadow land values are mixed across the State, the greatest being a \$5.00 per acre decrease in Salt Lake County and a \$3 increase in Weber County as shown in **Table A4**.

Table A4. Suggested Values and changes in Meadow Land, 2024-2025.

Meadow Land Values			Meadow Land Change	
	2024	2025		
County			County	
Beaver	229	230	Beaver	1
Box Elder	243	239	Box Elder	-4
Cache	263	264	Cache	1
Carbon	134	135	Carbon	1
Daggett	157	158	Daggett	1
Davis	269	271	Davis	2
Duchesne	170	171	Duchesne	1
Emery	140	141	Emery	1
Garfield	106	106	Garfield	0
Grand	136	137	Grand	1
Iron	266	267	Iron	1
Juab	153	155	Juab	2
Kane	109	110	Kane	1
Millard	196	196	Millard	0
Morgan	202	203	Morgan	1
Piute	193	194	Piute	1
Rich	107	108	Rich	1
Salt Lake	221	216	Salt Lake	-5
San Juan	0	0	San Juan	0
Sanpete	198	199	Sanpete	1
Sevier	206	207	Sevier	1
Summit	203	204	Summit	1
Tooele	186	187	Tooele	1
Uintah	209	212	Uintah	3
Utah	249	247	Utah	-2
Wasatch	212	213	Wasatch	1
Washington	230	231	Washington	1
Wayne	175	177	Wayne	2
Weber	314	317	Weber	3

*When a county has no acres of a given class of land, a \$0 taxable value is listed.

Dry Farmland

An increase in dry farmland values is proposed in some counties for 2025 and a decrease in others as shown in **Table A5**.

Table A5. Suggested Values for Dry Farmland, 2024-2025.

	2024	2025	2024	2025
County	III	III	IV	IV
Beaver	50	50	14	14
Box Elder	88	87	56	55
Cache	117	117	81	81
Carbon	49	49	15	15
Daggett	0	0	0	0
Davis	51	51	15	15
Duchesne	56	56	19	19
Emery	0	0	0	0
Garfield	48	48	15	15
Grand	49	49	15	15
Iron	49	49	15	15
Juab	52	53	15	15
Kane	48	48	15	15
Millard	47	47	14	14
Morgan	67	67	27	27
Piute	0	0	0	0
Rich	48	48	15	15
Salt Lake	54	53	17	17
San Juan	47	44	17	16
Sanpete	56	56	19	19
Sevier	0	0	0	0
Summit	48	48	15	15
Tooele	52	52	15	15
Uintah	55	56	19	19
Utah	51	50	15	15
Wasatch	48	48	15	15
Washington	48	48	14	14
Wayne	0	0	0	0
Weber	84	85	45	45

*When a county has no acres of a given class of land, a \$0 taxable value is listed.

The largest proposed increase in dry land values is \$1 per acre in Weber, Juab, and Uintah, County, and the greatest decrease is \$3 in San Juan County as shown in **Table A6**.

Table A6. 2025 Proposed Changes in Dry Land Values.

County	III	IV
Beaver	0	0
Box Elder	-1	-1
Cache	0	0
Carbon	0	0
Daggett	0	0
Davis	0	0
Duchesne	0	0
Emery	0	0
Garfield	0	0
Grand	0	0
Iron	0	0
Juab	1	0
Kane	0	0
Millard	0	0
Morgan	0	0
Piute	0	0
Rich	0	0
Salt Lake	-1	0
San Juan	-3	-1
Sanpete	0	0
Sevier	0	0
Summit	0	0
Tooele	0	0
Uintah	1	0
Utah	-1	0
Wasatch	0	0
Washington	0	0
Wayne	0	0
Weber	1	0

Grazing Land

The 2025 proposed values in grazing land across the State are shown in **Table A7**.

Table A7. Suggested 2024-2025 Grazing Land values

	2024	2025	2024	2025	2024	2025	2024	2025
County	I	I	II	II	III	III	IV	IV
Beaver	68	68	21	21	16	16	5	5
Box Elder	70	69	22	22	16	16	5	5
Cache	70	70	22	22	14	14	5	5
Carbon	52	52	15	15	13	13	5	5
Daggett	52	52	14	14	12	12	5	5
Davis	61	61	19	19	13	13	5	5
Duchesne	69	69	19	19	14	14	6	6
Emery	71	71	21	21	14	14	6	6
Garfield	78	78	22	22	15	15	5	5
Grand	79	79	22	22	15	15	5	5
Iron	76	76	22	22	15	15	5	5
Juab	65	66	18	18	14	14	5	5
Kane	76	76	25	25	15	15	5	5
Millard	77	77	25	25	15	15	6	6
Morgan	70	70	22	22	13	13	6	6
Piute	91	91	26	26	17	17	5	5
Rich	64	64	20	20	13	13	5	5
Salt Lake	68	66	19	19	15	15	5	5
San Juan	65	60	21	20	13	12	5	5
Sanpete	63	63	18	18	14	14	6	6
Sevier	66	66	18	18	14	14	6	6
Summit	73	73	20	20	14	14	5	5
Tooele	73	73	20	20	14	14	5	5
Uintah	81	82	28	28	19	19	6	6
Utah	65	64	23	23	14	14	5	5
Wasatch	52	52	16	16	13	13	5	5
Washington	65	65	21	21	13	13	6	6
Wayne	89	90	28	28	17	17	5	5
Weber	73	74	20	20	14	14	6	6

An increase of \$1.00 in class land value in Weber, Wayne, Uintah, and Juab County. San Juan County is the largest proposed decrease is \$5.00 as can be seen in **Table A8**.

Table A8. Specific Proposed 2025 Changes in Grazing Land Value.

Grazing Land Change				
County	I	II	III	IV
Beaver	0	0	0	0
Box Elder	-1	0	0	0
Cache	0	0	0	0
Carbon	0	0	0	0
Daggett	0	0	0	0
Davis	0	0	0	0
Duchesne	0	0	0	0
Emery	0	0	0	0
Garfield	0	0	0	0
Grand	0	0	0	0
Iron	0	0	0	0
Juab	1	0	0	0
Kane	0	0	0	0
Millard	0	0	0	0
Morgan	0	0	0	0
Piute	0	0	0	0
Rich	0	0	0	0
Salt Lake	-2	0	0	0
San Juan	-5	-1	-1	0
Sanpete	0	0	0	0
Sevier	0	0	0	0
Summit	0	0	0	0
Tooele	0	0	0	0
Uintah	1	0	0	0
Utah	-1	0	0	0
Wasatch	0	0	0	0
Washington	0	0	0	0
Wayne	1	0	0	0
Weber	1	0	0	0

Nonproductive Land

No changes are proposed again for nonproductive land for the 2025 report year as shown in **Table A9**.

Table A9. Suggested Value and Changes in Nonproductive Land, 2024-2025.

	2024	2025		Value
County				Change
Beaver	5	5		0
Box Elder	5	5		0
Cache	5	5		0
Carbon	5	5		0
Daggett	5	5		0
Davis	5	5		0
Duchesne	5	5		0
Emery	5	5		0
Garfield	5	5		0
Grand	5	5		0
Iron	5	5		0
Juab	5	5		0
Kane	5	5		0
Millard	5	5		0
Morgan	5	5		0
Piute	5	5		0
Rich	5	5		0
Salt Lake	5	5		0
San Juan	5	5		0
Sanpete	5	5		0
Sevier	5	5		0
Summit	5	5		0
Tooele	5	5		0
Uintah	5	5		0
Utah	5	5		0
Wasatch	5	5		0
Washington	5	5		0
Wayne	5	5		0
Weber	5	5		0