2026

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 2026 based on the study of farmland production values. The data represents the 2025 production year values and the 2022 ag-census data.

Irrigated Cropland- Irrigated Cropland values are lower in all counties in the State. Due to a large amount of alfalfa acreage in the State of Utah, any changes in hay returns or hay yields significantly impact the average county land values. The average price received for all the major crops was up for the 2025 crop year with the exception of wheat. Barley again had the greatest average price increase. Average yields were all relatively constant for the 2025 crop year. There was a less than three percent increase in average production yields for alfalfa, barley, and corn silage. Wheat, barley, and safflower had a slight decrease in average production. However, the cost of the inputs paid by producers increased by eight and a half percent in 2025. 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 decrease in irrigated land values for all of the counties in the State. The greatest price decrease in land values is $45 per acre in Box Elder and Salt Lake Counties, and the least price decrease is $4 per acre in Rich County.

Orchard Cropland- Proposed 2026 orchard land values should be decreased slightly across the State, based on the production of tart cherries, apples, apricots, and peaches. The greatest change in orchard land value is a $10 decrease in Washington County. There was a small increase in the average yield for tart cherries, peaches, and apples. There was also a small increase in the average price received for tart cherries, peaches, and apricots. However, the increase in total costs took all of the increases in production and price. Tart cherries are still the leading fruit product grown in the State, much like alfalfa. Tart cherries affect the average price and average production the greatest.

Meadow Cropland- The 2026 meadow land values for the counties in the State should be decreased. The greatest change is in Box Elder, Salt Lake, and Utah counties. The changes in those counties are a $14 decrease.

Dry Cropland-There will also be a small decrease in values recommended for the dryland acreage in the State. A $6 decrease in suggested values for Cache County is the greatest change.

***Grazing Land*-** Most of the grazing land values in the State should be decreased, with some grazing land values remaining the same for 2026.

***Nonproductive Land*-** No change in value for nonproductive land is recommended for 2026.

Table 1.

Summary of all 2026 proposed Utah land values.

2026 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	520	428	354	65	20	15	5	48	13	220	5	220
Box Elder	699	616	482	400	65	21	15	5	82	53	225	5	239
Cache	653	557	422	328	67	21	13	5	111	77	251	5	220
Carbon	512	407	273	174	50	14	12	5	47	14	129	5	220
Daggett	0	0	0	185	50	13	11	5	0	0	151	5	0
Davis	818	720	579	483	58	18	12	5	49	14	259	5	240
Duchesne	0	473	333	233	66	18	13	6	54	18	163	5	220
Emery	485	390	244	153	68	20	13	6	0	0	135	5	220
Garfield	0	0	205	109	75	21	14	5	46	14	101	5	220
Grand	0	376	238	145	76	21	14	5	47	14	131	5	220
Iron	773	678	538	440	73	21	14	5	47	14	255	5	220
Juab	0	423	286	189	62	17	13	5	50	14	146	5	220
Kane	405	313	173	77	73	24	14	5	46	14	105	5	220
Millard	762	668	529	429	73	24	14	6	45	13	186	5	220
Morgan	0	0	381	283	67	21	12	6	64	26	194	5	220
Piute	0	0	323	225	87	25	16	5	0	0	185	5	220
Rich	0	0	173	78	61	19	12	5	46	14	103	5	0
Salt Lake	630	541	414	319	62	18	14	5	50	16	202	5	220
San Juan	0	0	127	57	54	19	11	5	40	14	0	5	220
Sanpete	0	527	389	291	60	17	13	6	54	18	190	5	220
Sevier	0	556	414	316	63	17	13	6	0	0	198	5	220
Summit	0	445	306	209	70	19	13	5	46	14	195	5	220
Tooele	0	430	289	197	70	19	13	5	50	14	179	5	220
Uintah	0	0	361	268	78	27	18	6	54	18	203	5	220
Utah	700	604	465	372	60	22	13	5	47	14	233	5	242
Wasatch	0	474	329	233	50	15	12	5	46	14	204	5	220
Washington	634	540	396	300	62	20	12	6	46	13	222	5	262
Wayne	0	0	324	229	86	27	16	5	0	0	170	5	220
Weber	813	713	566	463	71	19	13	6	81	43	304	5	240

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 values for each of the land classes from this work are provided in Appendix A.

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, applying 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.

<u>Income Capitalization Using Enterprise Budgets</u>

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 and 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.

Enterprise budgeting is used to determine the net returns for each crop or land use. Given the information available, this involves determining localized costs and prices, 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, which prohibit data release in which 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 2025 production year.

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

[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.

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 major crop in 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://apecextension.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) x ($200) + (.25) x ($75) ≅ $169/acre.

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). 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 for both 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 means that the most current five-year average will be below 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/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/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/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 statewide price data for Utah's major crops for 2024 to 2025. The average price is greater because the lower price from 2021 was dropped from the average calculation.

Table 2	Producer prices received for Utah's major crops					
	2024-2025 Annual and average percentage change					
	Ave. Price	Annual Price				
	Change	Change			2024	2025
Alfalfa	1.5%	3.6%			$ 168.00	$ 174.00
Barley	16.2%	5.3%			$ 7.50	$ 7.90
Corn(grain)	1.8%	-8.8%			$ 5.70	$ 5.20
Corn(silage)	1.5%	3.6%			$ 47.11	$ 48.79
Safflower	6.8%	-2.2%			$ 23.00	$ 22.50
Wheat(all)	-2.9%	-15.1%			$ 5.30	$ 4.50
Onions	12.7%	-30.5%			$ 28.20	$ 19.60

Table 3 includes the prices received by producers, the annual price change percentage, and a five-year average percentage change for tart cherries, apples, apricots, and peaches using 2024 to 2025 prices. The average price is greater because the lower price from 2021 was dropped from the average calculation.

Table 3	Producer prices received for Utah's fruit crop					
	2024-2025 Annual and average percentage change					
	Ave. Price	Annual Price				
	change	change			2024	2025
Tart Cherries	11.0%	24.2%			$ 0.24	$ 0.30
Apples	-2.3%	-1.9%			$ 0.27	$ 0.26
Peaches	8.4%	3.8%			$ 1,320.00	$ 1,370.00
Apricots	6.8%	-2.1%			$ 1,450.00	$ 1,420.00

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 consider only the most recent year's cost changes because input prices (i.e., fertilizer, fuel, pesticides, etc.) change rapidly. 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.

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		up 13
Chemicals		down.9
Fuel		down 1.8
Machinery		up .8
Feed		down 2.3
Seed		constant
Consumer Price Index		up 2.7

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

Based on USDA information, the national average cost for all production inputs for Utah's typical crops showed an increase of eight and one-half percent (8.5%) from the previous year.

Consumer Price Index (CPI) changes are also shown for comparative purposes. The CPI index rose two and seven-tenths percent (2.7%)

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	2025	2024	2023	2022	2021
	Change					
Alfalfa	2.6%	4.3	4	4	3.9	3.7
Barley	-2.6%	74	90	73	82	81
Corn(grain)	2.0%	172	167	185	165	179
Corn(silage)	0.8%	24	23	25	24	24
Wheat	-0.8%	51	49	53	36	46
Safflower	-0.6%	800	660	660	530	460
Onions	0.7%	600	586	548	519	506

Crop Mix. The fourth item that needs to be considered is the change in crop mix at the 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 to calculate 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 65 percent of those farms being 50 or fewer acres. Moving forward, we will continue to monitor the changes in the crop mix and the makeup 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 x 3)+(.10 x 5) + (.15 x -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 percentage of fruit acreage.

Dated Prices and Costs – *2025 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 *2026*) are for the *2025* crop year. Hence, the net return in 2025 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 2027, 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 stated above, several factors have influenced the suggested FAA land values for the 2026 reporting year: prices, costs, crop mix, and productivity or yields.

Crop prices. The prices received by producers for the field crops for the 2026 report were up, using the average price, with the exception of wheat. Barley again had the highest percent increase in the average price received, because the lower price of $5.00 from 2020 was dropped out of the calculation. The average price for alfalfa and corn silage had the smallest increase. Wheat had a negative average price change for 2026. The price received by farmers for the major Utah crops for 2021 through 2025 and the average percentage changes are contained in **Table 6**.

Table 6	2024 and 2025 prices received for Utah's major crops (with average annual percentage change)						
	Ave. Price	2025	2024	2023	2022	2021
	Change					
Alfalfa	1.5%	$ 174.00	$ 168.00	$ 222.00	$ 289.00	$ 231.00
Barley	16.2%	$ 7.80	$ 7.50	$ 8.50	$ 6.80	$ 5.00
Corn(grain)	6.8%	$ 5.20	$ 5.70	$ 5.90	$ 6.80	$ 6.00
Corn(silage)	1.5%	$ 48.79	$ 47.11	$ 62.25	$ 83.56	$ 64.77
Safflower	6.8%	$ 22.50	$ 23.00	$ 35.00	$ 30.40	$ 21.00
Wheat(all)	-2.9%	$ 4.50	$ 5.30	$ 7.10	$ 8.20	$ 7.10
Onions	12.7%	$ 19.60	$ 24.50	$ 20.90	$ 32.20	$ 35.10

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 up for tart cherries, apricots, and peaches. The average price for apples was down. The average percentage change and prices received by producers are shown in **Table 7**. With the discontinuation 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	2021 to 2025 prices received for Utah's fruit crop and average percentage change.						
	Ave. Price	2025	2024	2023	2022	2021
	change					
Tart Cherries (per B)	11.5%	$ 0.298	$ 0.236	$ 0.243	$ 0.257	$ 0.254
Apples (per LB)	-2.3%	$ 0.263	$ 0.268	$ 0.257	$ 0.321	$ 0.296
Peaches (per Ton)	8.4%	$ 1,370.00	$ 1,320.00	$ 1,150.00	$1070.00	$ 940.00
Apricots (per ton)	6.8%	$ 1,420.00	$ 1,440.00	$ 1,370.00	$ 982.00	$ 903.00

Cost Changes. Input costs were mixed in 2025. The cost of fuel, chemicals, and feed all decreased. Machinery and fertilizer increased, and seed prices remained constant. The total change in the price of the inputs had a net effect of a (8.5%) eight and one-half percent increase in the cost of production. (**Table 4**).

***Crop Yields*.** Average crop yield changes from 2024 to 2025 were mixed. But none of the average changes were greater than three percent. Barley, wheat, and safflower decreased. Alfalfa, corn silage, grain corn, and onions had increased average yields. (**Table 8**). Again, using the average took out much of the drastic swings.

Table 8	Yield per acre for Major Utah Crops					
	2025-2024 Average and Annual change					
	Ave yield	Annual Yield				
Crop	change	change			2025	2024
Alfalfa	2.61%	7.50%			4.3 ton	4 ton
Barley	-2.68%	-17.7%			74 bu.	90 bu.
Corn(grain)	2.72%	2.99%			172 bu.	167 bu.
Corn(silage)	0.84%	4.35%			24 ton	23 ton
Wheat	-0.84%	4.08%			51 bu.	49 bu.
Safflower	-0.64%	21.2%			800 bu.	660 bu.
Onions	0.70%	2.29%			600 bu.	586 bu.

The five-year average production yields increased for all fruits. Average peach yields increased the most using national data. The total 2024 and 2025 fruit production, the annual percentage change, and five-year average are shown in (**Table 9**)

Table 9	Utah Fruit Production					
	2024-2025 (annual and average percentage change)					
	Ave. Yield	Annual Yield				
	Change	Change			2024	2025
Tart Cherries (lbs.)	2.51%	-27.63%			43,800,000	31,700,000
Apples (tons)	1.81%	2.52%			18.24	18.70
Peaches (tons)	13.5%	-30.07%			14.3	10.0
Apricots (tons)	4.14%	13.17%			33,800	38,250

***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 still remains the crop with the largest acreage devoted to it throughout Utah. Because of the relatively large proportion of acreage producing alfalfa, any changes in alfalfa hay production tend to dominate the overall land values county-by-county. Average yield increased slightly for alfalfa, corn for grain, corn silage, and onions. Yields decreased on average for barley, safflower, and wheat. The average price received by producers in the State increased in 2025 for all crops, except for wheat. Barley again saw the highest average increase. However, barley production within the State is only a small portion of all crop production. The cost of production increased nationally by eight and one-half percent. These factors resulted in proposed land values decreasing across the State

Orchard Land

The average yields for tart cherry production in the State were up slightly in 2025, with peaches, apples, and apricot average yields increasing nationally. Production costs increased nationally, and average prices received by producers increased for tart cherries, apricots, and peaches. Average apple prices decreased nationally. Because of these factors, we propose a decrease in orchard land values across the State of Utah.

M*eadow Land*

Proposed decreased land values for the meadow land across counties in the State.

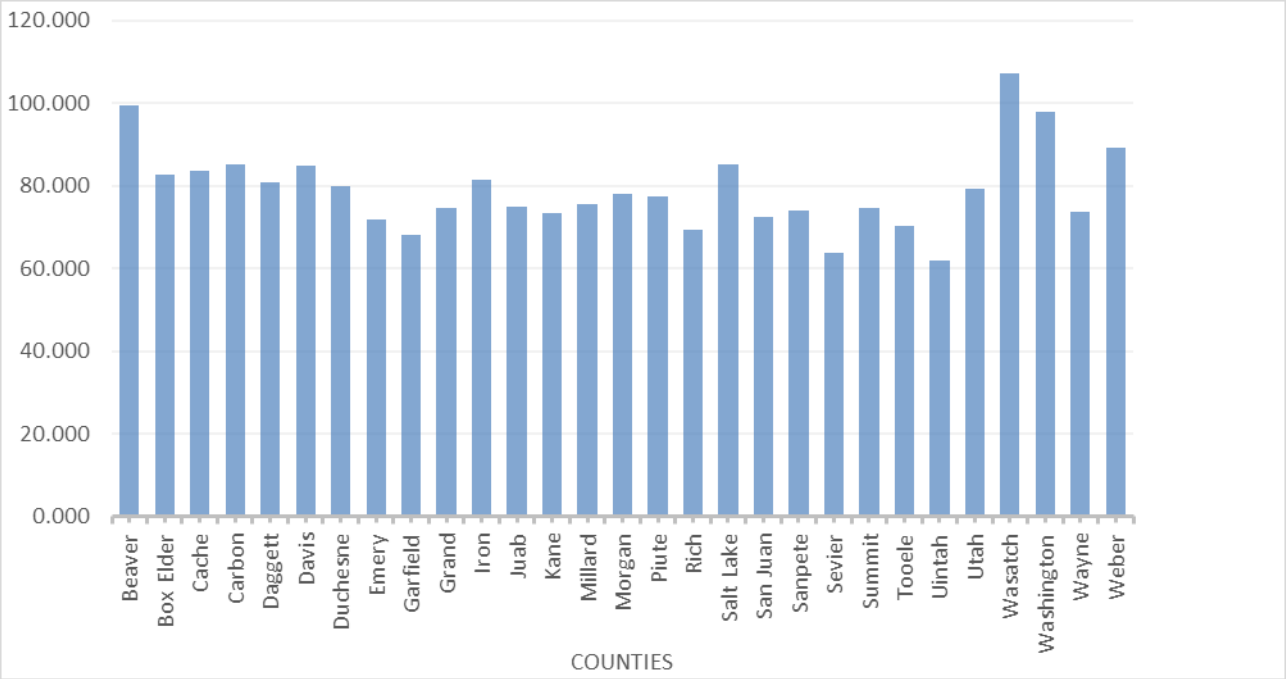
Dry Land

A decrease in land values is suggested for all counties across the State. Cache County has the largest decrease, at six dollars an acre.

Grazing Lands

One of the most significant factors impacting the value of grazing land is the level of precipitation received, the price of feed, and the price or value of cattle. The chart below **(Figure 2)** summarizes five years' 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, rainfall levels even change within individual counties, and these data apply only to certain county rain gauge areas.

Figure 2. County Five-year Precipitation Average as a Percent of Normal, 2021-2025[3].



Most of the counties in the State received less-than-average precipitation when considering a five-year running average. Wasatch County is the only county higher than normal using the five-year average. Washington and Beaver Counties are close to 100 percent when using a five-year average. Uintah County received the lowest average precipitation during the previous five years. In addition to precipitation, cattle prices have been increasing over the last several years, and feed prices were down in 2025, but other costs have increased. Therefore, a slight decrease is proposed for the grazing land in the State. San Juan County has the greatest decrease of six dollars an acre.

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 and others to develop accurate crop budgets for each county in the State. The process adopted at the county level is to bring together a group of representative stakeholders to work out localized budgets under the direction of the USU Extension County agriculture agents, who, in turn, work under the supervision of the Agriculture and Resource 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 changes in the crop mix 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 2026 proposed land values is included in **Table 1**. More detailed information on the actual proposed land values and changes for all land classes and types for 2026 recommendations and 2025 land values is provided in **Appendix A**.

Appendix A: Values of Land in Alternative Uses

Irrigated Farmland: Proposed irrigated farmland values were decreased in the State for 2026. Box Elder County and Salt Lake County had the largest decrease. That decrease is estimated at $45 per acre. The 2025 and 2026 values are shown in **Table A1**. For those counties without any land in a certain class, a value of zero is given, consistent with previous reports.

Table A1. Irrigated Farmland, Classes I through IV.

2025-2026 Irrigated Land Values								
	2025	2026	2025	2026	2025	2026	2025	2026
County	I	I	II	II	III	III	IV	IV
Beaver	0	0	545	520	448	428	371	354
Box Elder	744	699	655	616	513	482	426	400
Cache	687	653	586	557	444	422	345	328
Carbon	535	512	425	407	285	273	182	174
Daggett	0	0	0	0	0	0	193	185
Davis	855	818	752	720	605	579	505	483
Duchesne	0	0	495	473	348	333	244	233
Emery	507	485	408	390	255	244	160	153
Garfield	0	0	0	0	214	205	114	109
Grand	0	0	393	376	249	238	152	145
Iron	809	773	710	678	563	538	461	440
Juab	0	0	449	423	304	286	201	189
Kane	423	405	327	313	181	173	80	77
Millard	801	762	702	668	556	529	451	429
Morgan	0	0	0	0	398	381	295	283
Piute	0	0	0	0	338	323	235	225
Rich	0	0	0	0	181	173	82	78
Salt Lake	675	630	579	541	443	414	342	319
San Juan	0	0	0	0	141	127	63	57
Sanpete	0	0	551	527	406	389	304	291
Sevier	0	0	582	556	433	414	331	316
Summit	0	0	465	445	320	306	218	209
Tooele	0	0	450	430	302	289	206	197
Uintah	0	0	0	0	377	361	280	268
Utah	742	700	641	604	493	465	395	372
Wasatch	0	0	495	474	344	329	243	233
Washington	660	634	562	540	413	396	312	300
Wayne	0	0	0	0	337	324	238	229
Weber	849	813	744	713	591	566	483	463

Irrigated land value changes are shown in table A2 below.

Table A2. Specific Changes in Irrigated Farmland Values.

2026 Irrigated Land Change				
County	I	II	III	IV
Beaver	0	-25	-20	-17
Box Elder	-45	-39	-31	-26
Cache	-34	-29	-22	-17
Carbon	-23	-18	-12	-8
Daggett	0	0	0	-8
Davis	-37	-32	-26	-22
Duchesne	0	-22	-15	-11
Emery	-22	-18	-11	-7
Garfield	0	0	-9	-5
Grand	0	-17	-11	-7
Iron	-36	-32	-25	-21
Juab	0	-26	-18	-12
Kane	-18	-14	-8	-3
Millard	-39	-34	-27	-22
Morgan	0	0	-17	-12
Piute	0	0	-15	-10
Rich	0	0	-8	-4
Salt Lake	-45	-38	-29	-23
San Juan	0	0	-14	-6
Sanpete	0	-24	-17	-13
Sevier	0	-26	-19	-15
Summit	0	-20	-14	-9
Tooele	0	-20	-13	-9
Uintah	0	0	-16	-12
Utah	-42	-37	-28	-23
Wasatch	0	-21	-15	-10
Washington	-26	-22	-17	-12
Wayne	0	0	-13	-9
Weber	-36	-31	-25	-20

Orchard Land

Proposed land values for orchard lands decreased in all counties that contain orchard lands for the 2026 report. Land values for 2026 and 2025 along with changes are shown in **Table A3**.

Table A3. Values and Suggested Changes in 2026 Orchard Land.

Orchard Land Values

County	2025 Value	2026 Value
Beaver	228	220
Box Elder	248	239
Cache	228	220
Carbon	228	220
Daggett	0	0
Davis	249	240
Duchesne	228	220
Emery	228	220
Garfield	228	220
Grand	228	220
Iron	228	220
Juab	228	220
Kane	228	220
Millard	228	220
Morgan	228	220
Piute	228	220
Rich	0	0
Salt Lake	228	220
San Juan	228	220
Sanpete	228	220
Sevier	228	220
Summit	228	220
Tooele	228	220
Uintah	228	220
Utah	251	242
Wasatch	228	220
Washington	272	262
Wayne	228	220
Weber	249	240

Orchard Value Change

County	Value Change
Beaver	-8
Box Elder	-9
Cache	-8
Carbon	-8
Daggett	0
Davis	-9
Duchesne	-8
Emery	-8
Garfield	-8
Grand	-8
Iron	-8
Juab	-8
Kane	-8
Millard	-8
Morgan	-8
Piute	-8
Rich	0
Salt Lake	-8
San Juan	-8
Sanpete	-8
Sevier	-8
Summit	-8
Tooele	-8
Uintah	-8
Utah	-9
Wasatch	-8
Washington	-10
Wayne	-8
Weber	-9

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

Meadow Land

Proposed 2026 meadow land values are decreased across the State, the greatest being a $14.00 per acre decrease in Box Elder and Salt Lake Counties, as shown in **Table A4**.

Table A4. Suggested Values and changes for Meadow Land, 2025-2026.

2025-2026 Meadow Land Values			Meadow Land Change	
	2025	2026		
County			County	
Beaver	230	220	Beaver	-10
Box Elder	239	225	Box Elder	-14
Cache	264	251	Cache	-13
Carbon	135	129	Carbon	-6
Daggett	158	151	Daggett	-7
Davis	271	259	Davis	-12
Duchesne	171	163	Duchesne	-8
Emery	141	135	Emery	-6
Garfield	106	101	Garfield	-5
Grand	137	131	Grand	-6
Iron	267	255	Iron	-12
Juab	155	146	Juab	-9
Kane	110	105	Kane	-5
Millard	196	186	Millard	-10
Morgan	203	194	Morgan	-9
Piute	194	185	Piute	-9
Rich	108	103	Rich	-5
Salt Lake	216	202	Salt Lake	-14
San Juan	0	0	San Juan	0
Sanpete	199	190	Sanpete	-9
Sevier	207	198	Sevier	-9
Summit	204	195	Summit	-9
Tooele	187	179	Tooele	-8
Uintah	212	203	Uintah	-9
Utah	247	233	Utah	-14
Wasatch	213	204	Wasatch	-9
Washington	231	222	Washington	-9
Wayne	177	170	Wayne	-7
Weber	317	304	Weber	-13

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

Dry Farmland

A decrease in dry farmland values is proposed in all counties for 2026, as shown in **Table A5**.

Table A5. Suggested Values for Dry Farmland, 2025-2026.

2026 Dry Farm Land Values				
	2025	2026	2025	2026
County	III	III	IV	IV
Beaver	50	48	14	13
Box Elder	87	82	55	53
Cache	117	111	81	77
Carbon	49	47	15	14
Daggett	0	0	0	0
Davis	51	49	15	14
Duchesne	56	54	19	18
Emery	0	0	0	0
Garfield	48	46	15	14
Grand	49	47	15	14
Iron	49	47	15	14
Juab	53	50	15	14
Kane	48	46	15	14
Millard	47	45	14	13
Morgan	67	64	27	26
Piute	0	0	0	0
Rich	48	46	15	14
Salt Lake	53	50	17	16
San Juan	44	40	16	14
Sanpete	56	54	19	18
Sevier	0	0	0	0
Summit	48	46	15	14
Tooele	52	50	15	14
Uintah	56	54	19	18
Utah	50	47	15	14
Wasatch	48	46	15	14
Washington	48	46	14	13
Wayne	0	0	0	0
Weber	85	81	45	43

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

The largest proposed decrease in dry land values is $6 per acre in Cache County, as shown in **Table A6**.

Table A6. 2026 Proposed Changes in Dry Land Values.

Dry Farm Land Change		
County	III	IV
Beaver	-2	-1
Box Elder	-5	-2
Cache	-6	-4
Carbon	-2	-1
Daggett	0	0
Davis	-2	-1
Duchesne	-2	-1
Emery	0	0
Garfield	-2	-1
Grand	-2	-1
Iron	-2	-1
Juab	-3	-1
Kane	-2	-1
Millard	-2	-1
Morgan	-3	-1
Piute	0	0
Rich	-2	-1
Salt Lake	-3	-1
San Juan	-4	-2
Sanpete	-2	-1
Sevier	0	0
Summit	-2	-1
Tooele	-2	-1
Uintah	-2	-1
Utah	-3	-1
Wasatch	-2	-1
Washington	-2	-1
Wayne	0	0
Weber	-4	-2

Grazing Land

The 2026 proposed values in grazing land across the State are shown in **Table A7**.

Table A7. Suggested 2025-2026 Grazing Land values

2026 Grazing Land Values								
	2025	2026	2025	2026	2025	2026	2025	2026
County	I	I	II	II	III	III	IV	IV
Beaver	68	65	21	20	16	15	5	5
Box Elder	69	65	22	21	16	15	5	5
Cache	70	67	22	21	14	13	5	5
Carbon	52	50	15	14	13	12	5	5
Daggett	52	50	14	13	12	11	5	5
Davis	61	58	19	18	13	12	5	5
Duchesne	69	66	19	18	14	13	6	6
Emery	71	68	21	20	14	13	6	6
Garfield	78	75	22	21	15	14	5	5
Grand	79	76	22	21	15	14	5	5
Iron	76	73	22	21	15	14	5	5
Juab	66	62	18	17	14	13	5	5
Kane	76	73	25	24	15	14	5	5
Millard	77	73	25	24	15	14	6	6
Morgan	70	67	22	21	13	12	6	6
Piute	91	87	26	25	17	16	5	5
Rich	64	61	20	19	13	12	5	5
Salt Lake	66	62	19	18	15	14	5	5
San Juan	60	54	20	19	12	11	5	5
Sanpete	63	60	18	17	14	13	6	6
Sevier	66	63	18	17	14	13	6	6
Summit	73	70	20	19	14	13	5	5
Tooele	73	70	20	19	14	13	5	5
Uintah	82	78	28	27	19	18	6	6
Utah	64	60	23	22	14	13	5	5
Wasatch	52	50	16	15	13	12	5	5
Washington	65	62	21	20	13	12	6	6
Wayne	90	86	28	27	17	16	5	5
Weber	74	71	20	19	14	13	6	6

A decrease of $6.00 in land value in San Juan County is the largest proposed decrease in the State, as shown in **Table A8.**

Table A8. Specific Proposed 2026 Changes in Grazing Land Value.

2026 Grazing Land Change				
County	I	II	III	IV
Beaver	-3	-1	-1	0
Box Elder	-4	-1	-1	0
Cache	-3	-1	-1	0
Carbon	-2	-1	-1	0
Daggett	-2	-1	-1	0
Davis	-3	-1	-1	0
Duchesne	-3	-1	-1	0
Emery	-3	-1	-1	0
Garfield	-3	-1	-1	0
Grand	-3	-1	-1	0
Iron	-3	-1	-1	0
Juab	-4	-1	-1	0
Kane	-3	-1	-1	0
Millard	-4	-1	-1	0
Morgan	-3	-1	-1	0
Piute	-4	-1	-1	0
Rich	-3	-1	-1	0
Salt Lake	-4	-1	-1	0
San Juan	-6	-1	-1	0
Sanpete	-3	-1	-1	0
Sevier	-3	-1	-1	0
Summit	-3	-1	-1	0
Tooele	-3	-1	-1	0
Uintah	-4	-1	-1	0
Utah	-4	-1	-1	0
Wasatch	-2	-1	-1	0
Washington	-3	-1	-1	0
Wayne	-4	-1	-1	0
Weber	-3	-1	-1	0

Nonproductive Land

No changes are proposed again for nonproductive land for the 2026 report year as shown in **Table A9**.

Table A9. Suggested Value and Changes in Nonproductive Land, 2025-2026.

Non-productive Land Values and Change				
	2025	2026		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