DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

FVAC CHAPTER LAND RECOMMENDED VALUE: FISCAL YEAR 2023

Per Acre Range of Values

Chapter Land 61 and 61A Use Categories	Productivity Based on Dominate Soil Ratings*			
	Use Code	Below Average	Average	Above Average
Cropland Harvested: Vegetables, Tobacco, Sod and Nursery	711, 712, 719	$921	$1,151	$1,381
Cropland Harvested: Dairy, Beef and Hay; Tillable forage cropland, etc.	713	$184	$230	$276
Cropland Harvested: Orchards, Vineyards, and Blueberries	714	$921	$1,151	$1,381
Christmas Trees	602, 715	$114	$114	$114
Nonproductive Land: Wetland, scrub land, rock land	720	$57	$57	$57
Cropland pastured; Permanent pastured; Necessary and Related land—farm roads, ponds, etc.	716, 718	$184	$230	$276
Productive Woodland; Land Use Categories – Chapter 61Forest Land or 61A land with a Forest Management Plan **West** of the Connecticut River	601, 717	$86	$108	$130
Productive Woodland; Land Use Categories – Chapter 61Forest Land or 61A land with a Forest Management Plan **East** of the Connecticut River	601, 717	$96	$120	$144

Use Code	Cranberry: Range of Production/ Barrels per Acre				
710	**≤87**	**87≤114**	**114≤145**	**145≤169**	**>169**
Cranberry Values	$967	$1,289	$1,611	$1,933	$2,255

- **Cropland Harvested** – This land represents the highest use of land in the agricultural enterprise. All land from which a crop was harvested, or hay was cut, in the current year falls into this category. This includes the land in vegetables, sod, nurseries, orchards, vineyards, other perennial plantings, and greenhouses.
- **Dairy, Beef and Hay; Cropland Pastured, Other Cropland & Permanent Pasture** – Cropland used for pasture or grazing, or land considered as tillable but is elected to be fallow or in cover crops. It can and often is used to produce crops, but its maximum income may not be realized in a particular year. This category also includes land planted in crops, which were to be harvested after the census year, and land is typically not tillable, best suited for grazing or possibly part of an erosion control program, plus necessary and related lands.
- **Nonproductive Land** – The land on the farm which is nonproductive primarily due to slope, drainage capacity, soil type or topography.