



# 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 2025 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	\$1,090	\$1,362	\$1,634
Cropland Harvested: Dairy, Beef and Hay; Tillable Forage Cropland, etc.	713	\$218	\$272	\$326
Cropland Harvested: Orchards, Vineyards, and Blueberries	714	\$1,090	\$1,362	\$1,634
Christmas Trees	602, 715	\$84	\$84	\$84
Nonproductive Land: Wetland, Scrub Land, Rock Land	720	\$68	\$68	\$68
Cropland Pastured; Permanent Pastured; Necessary and Related Land—Farm Roads, Ponds, etc.	716, 718	\$218	\$272	\$326
Productive Woodland; Land Use Categories – Chapter 61 Forest Land or 61A Land with a Forest Management Plan <b>West</b> of the Connecticut River	601, 717	\$67	\$84	\$101
Productive Woodland; Land Use Categories – Chapter 61 Forest Land or 61A Land with a Forest Management Plan <b>East</b> of the Connecticut River	601, 717	\$67	\$84	\$101

Use Code	Cranberry: Range of Production/Barrels per Acre				
	≤102	102≤145	145≤171	171≤208	>208
<b>710</b>					
<b>Cranberry Values</b>	\$1,061	\$1,415	\$1,769	\$2,123	\$2,477

- **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.

*Supporting a Commonwealth of Communities*

mass.gov/DLS  
P.O. Box 9569 Boston, MA 02114-9569  
(617) 626-2300