

Wisconsin Farmland Preservation Program

2017-2019 Biennial Report





State of Wisconsin
Governor Tony Evers

Department of Agriculture, Trade and Consumer Protection
Secretary-designee Randy Romanski

Greetings,

Some of Wisconsin's most valuable resources are our farmers and the land they tirelessly work. Our state is home to 64,900 farms that grow livestock, grains, and specialty crops on 14.3 million acres. Agriculture contributes \$104.8 billion annually to Wisconsin's economy, and about one in nine people working in our state hold a job related to agriculture. Wisconsin's Farmland Preservation Program helps farmers and local governments protect soil and water resources and minimize land use conflicts, while preserving the state's farmland.

Each biennium, the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP), in cooperation with the Wisconsin Department of Revenue (DOR), provides a report on farmland preservation to the Land and Water Conservation Board and the Wisconsin Department of Administration (DOA). This 2017-2019 biennium report includes information on farm availability, farmland use trends, program participation, and more.

Farmland preservation relies on cooperation and partnerships among landowners, local governments, and the state. The programs that exist provide an incentive for all parties to participate in this important effort together. Working collaboratively, we can ensure that Wisconsin's agriculture industry has the opportunity to grow and thrive for generations to come.

Agriculture is an essential part of Wisconsin's heritage and economy. A strong agricultural industry is key to a prosperous future in our state. Thank you for your interest and attention to the 2017-2019 biennium report

Sincerely,

A handwritten signature in black ink that reads "Randy Romanski".

Randy Romanski
Secretary-designee

Wisconsin - America's Dairyland

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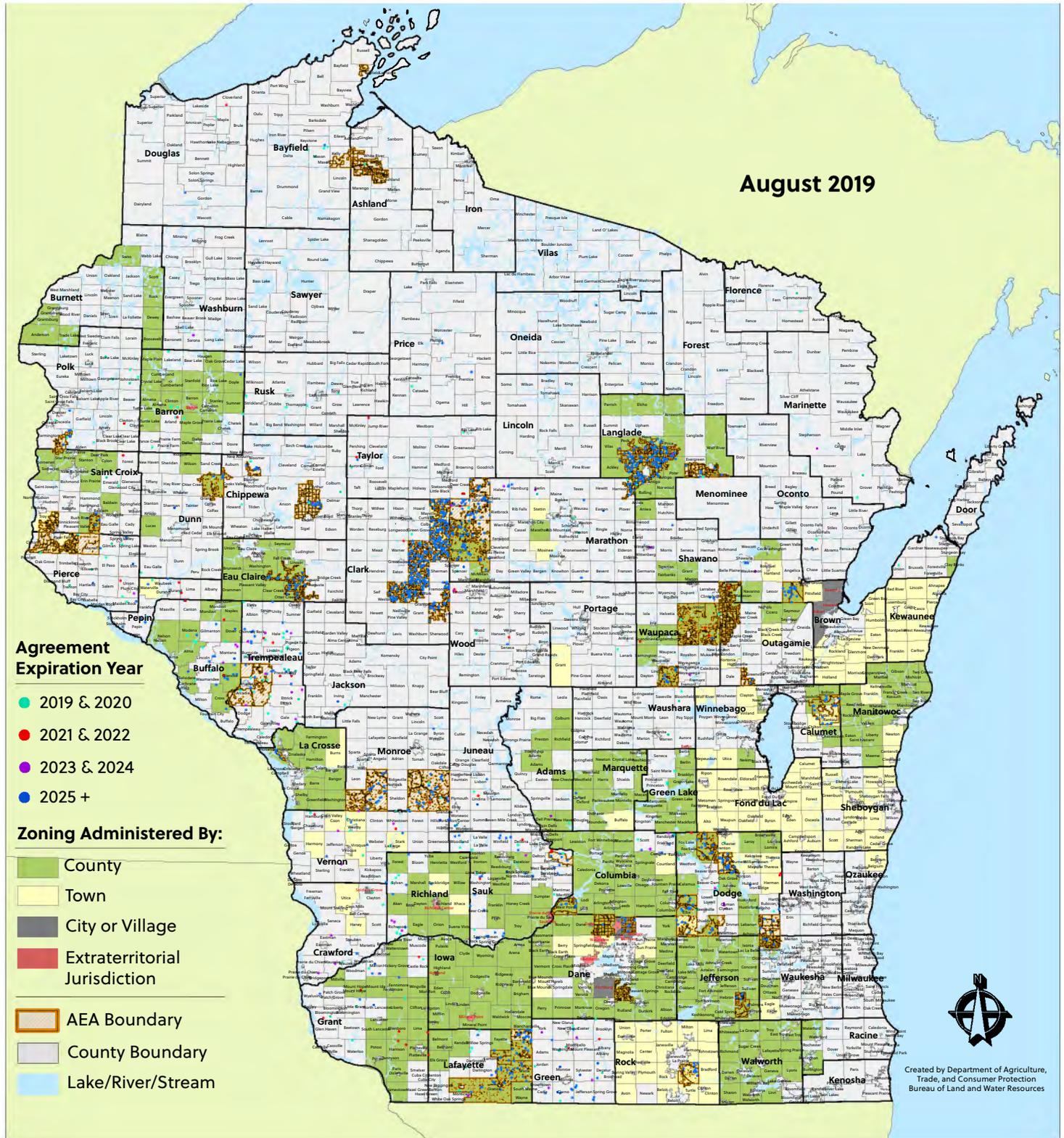
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Trends in Farmland Preservation

Map 1. Programmatic map during biennium



This map shows the jurisdictions in the state with farmland preservation zoning, boundaries of agricultural enterprise areas, and general locations of farmland preservation agreements.

Wisconsin supports a strong and diverse agricultural community which contributes \$104.8 billion per year to the state's economy. The strong agricultural land base provides numerous benefits to the state and local communities including food security, soil health, and preserving the state's rural heritage. Additionally, farmers and landowners work to protect groundwater resources, reduce soil loss, and preserve wildlife habitat. Unfortunately, Wisconsin continued to lose farmland during the 2017-2019 biennium, at times led the nation in farm bankruptcies, and faced historic rains and flooding during the growing seasons.

Farmland Conversion

Over the last 10 years, the number of farming operations in Wisconsin continued to decline. In 2012, there were 69,754 farms reported and by 2017 the number of farms had dropped to 64,793. Meanwhile, the average size of farms grew from the last biennium and now stands at 221 acres¹. In Wisconsin, the 2017 Census of Agriculture reported 14.3 million acres of farmland statewide, a decrease of 268,926 acres from the 14,568,926 acres reported for 2012.

Using National Land Cover Database (NLCD) satellite imagery from 2001, 2006, 2011, and 2016, DATCP analyzed the cover change of agricultural land to low, medium, and high density development and open space development². Low density developed areas are a mixture of constructed materials and vegetation such as single-family housing units where impervious surfaces account for 20-49% of total cover. Medium intensity developed areas are also a mixture of constructed materials and vegetation that are also most commonly single-family housing units, however, impervious surfaces account for 50-79% of the total cover. High intensity developed areas have developed areas where people reside or work in high numbers that are often apartment complexes, row houses and commercial/industrial where impervious surfaces account for 80-100% of the total cover. Open space developed areas have some constructed materials with impervious surfaces of less than 20% of total cover, but most vegetation is in the form of lawn grasses that is typical of large-lot, single-family housing units, parks, and vegetation planted in developed settings for recreation.

NLCD data is reported in five year intervals. Data was analyzed from 2001-2006, 2006-2011, and 2011-2016. Data is not yet available for 2016-2021. Figure 1 depicts agricultural land cover change from 2001 to 2016. In the 2001-06 time period, almost 75% of the agricultural land cover change was to either open space developed or low density developed. Less than 5% was converted to the high density land cover class. However, the percentage of agricultural land cover change to the open space and low density developed land cover became less in each subsequent time period. By the 2011-2016 time period, conversion from agriculture land cover to developed land cover occurred almost equally between the four developed land cover classes.

A consideration for the change in agricultural land cover conversion in the 2001-2006 period includes the rise of sub-prime mortgage lending in the U.S. Notably, developed-open space and developed-low intensity account for the majority of land cover change during this period. Beginning in about 1999, a nationwide effort sought to make home ownership accessible to all citizens. According to the Wisconsin Builder's Association from 2001-2006, there were 132,270 single and two-family homes permitted for construction in Wisconsin³. Between 2006 and 2010, the Wisconsin Builder's Association reported 51,927 permits issued for single and two-family homes, reflecting the effects of the 2008 recession and about a 60% reduction in the amount of permits issued from the previous period. By 2006-2011, agricultural land cover change to developed-open space and developed-low intensity reduced by more than half of that reported in the 2001-2006 period. Table 1 also illustrates that between 2012-2018 that the state saw a steady increase in the average price of agricultural lands sold for continued agricultural use.

In 2009, the legislature approved a plan known as the "Working Lands Initiative" to modernize the state's Farmland Preservation Program. Program changes improved farmland preservation planning and zoning,

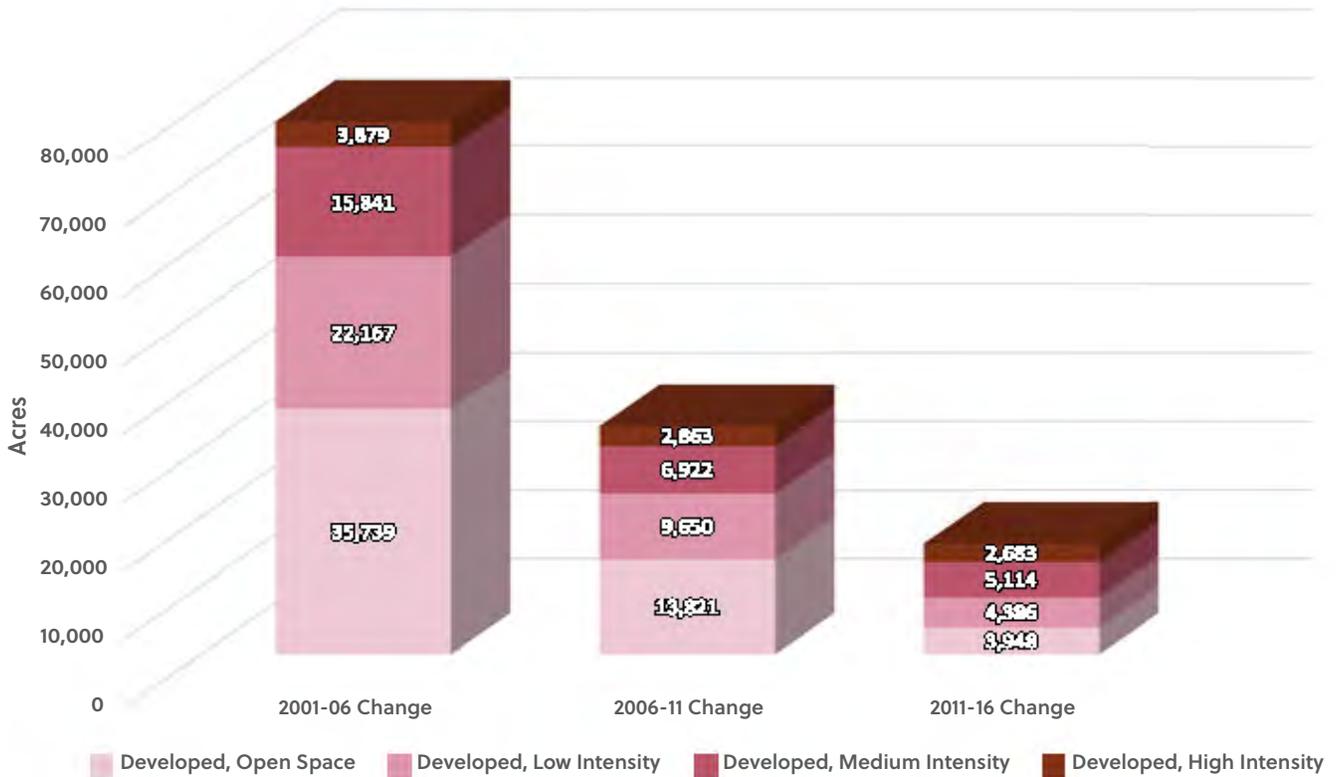
¹ United States Department of Agriculture National Agricultural Statistics Service (2019, April). *2017 Census Volume 1, Chapter 1: State Level Data Wisconsin*. Retrieved from https://www.nass.usda.gov/Publications/AgCensus/2017/Full_Report/Volume_1,_Chapter_1_State_Level/Wisconsin/

² MRLC. National Land Cover Database 2016 (NLCD2016) Legend. Multi-Resolution Land Characteristics Consortium website, <https://www.mrlc.gov/data/legends/national-land-cover-database-2016-nlcd2016-legend,1/7/2020>.

³ Wisconsin Builders Association. *One- and Two-Family Housing Permits in Wisconsin (1999-2005)*. <https://static1.squarespace.com/static/59e64f7aa803bb12f450bd3a/t/5ab57be80e2e72bd836dd5c6/1521843176574/1999-2005+WI+housing+starts.pdf>

authorized the designation of Agricultural Enterprise Areas, and changed the funding source of farmland preservation tax credits. Figures 2-4 and Maps 9 and 12 show the positive effects of planning for agriculture and local adoption of tools to implement those plans.

Figure 1. Agricultural to developed land cover change over 5 year intervals from 2001 to 2016.

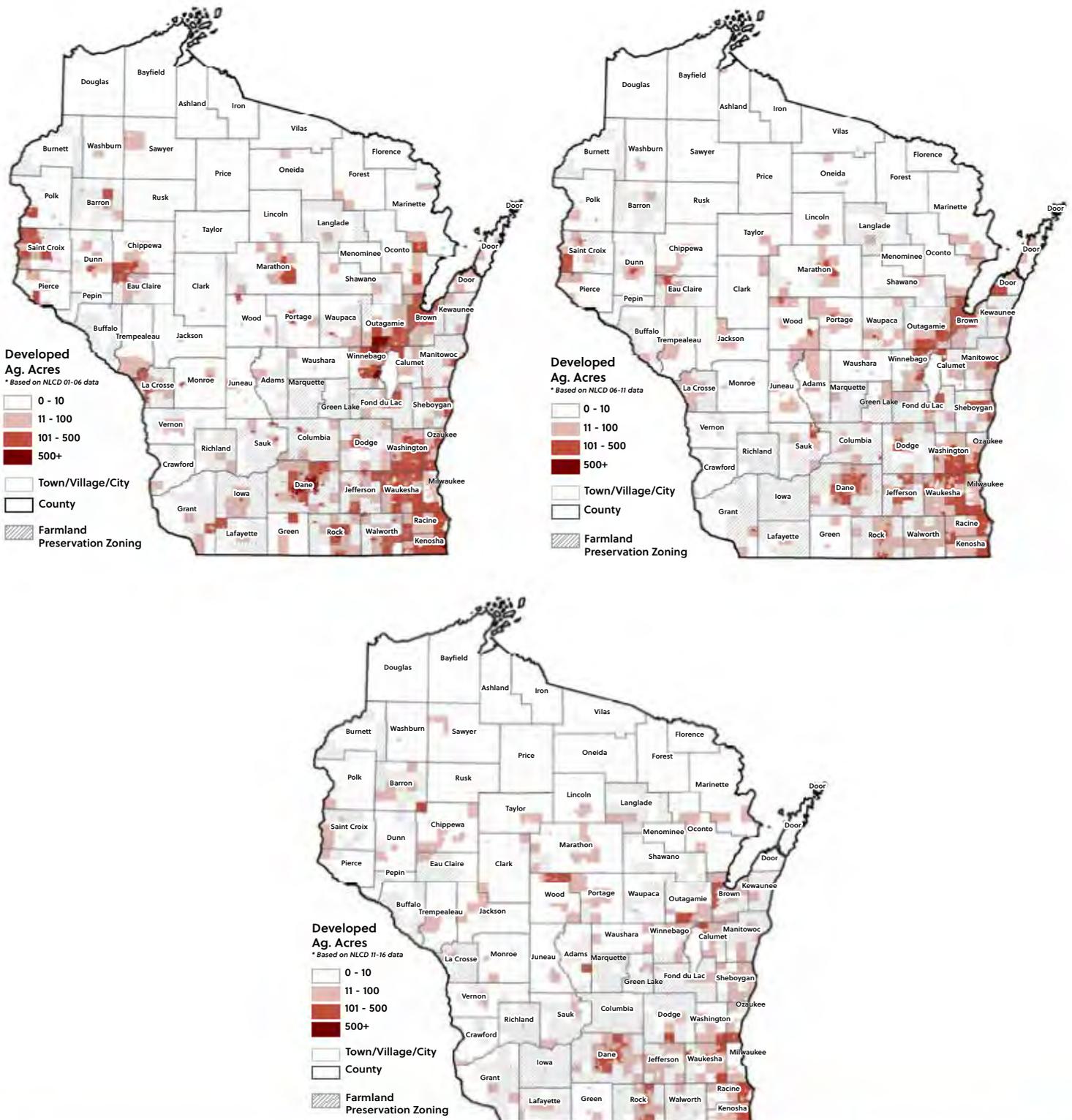


Agricultural land cover conversion to developed land cover for each of the three – 5-year time intervals was summarized by minor civil division (city, village or town) in maps 2-4. The highest level of conversion for all three time periods occurred around the urban cores of Milwaukee, Madison, and Green Bay as well as with Minneapolis and Chicago. Maps 2-4 offer a spatial illustration, by minor civil division, of the decrease in the total land cover change from 2001-2016 as illustrated in Figure 1.



The reduced rate of land cover conversion in each respective interval is also noticeable on map 4 Agricultural Land Developed 2011-2016, displaying no minor civil divisions with more than 500 acres converted from agricultural land cover in that period. Large highway projects that convert agricultural land cover to developed land cover also show up in more rural minor civil divisions such as the U.S. Highway 10 project in Wood and Portage counties during the 2011-2016 period.

Map 2-4. Figures show land cover change from agricultural to developed uses over three time periods. Top left shows 2001 – 2006, top right shows 2006 – 2011, and bottom shows 2011 – 2016.



Land Value

Table 1 (below) shows the total agricultural land sales in Wisconsin from 2012-2018 for lands with and without buildings and improvements. The average price per acre of farmland sold for continued agricultural use was down by 0.6% in 2017, from 2016 prices. In 2018, the average price per acre increased by 6.8% and the average price of agricultural lands being sold and diverted to other uses increased by 68% from 2012-2018. Although the highest number of transactions for lands sold and diverted to non-agricultural use was reported in 2018, there was a 13% reduction in the number of acres sold from the year prior. It is important to note, land value and sale prices often fluctuate depending on location. The values depicted in Table 1 are an average taken from land sales across the state.

Year	Agricultural land continuing in agricultural use			Agricultural land diverted to other uses			Total of all agricultural land		
	Number of Transactions	Acres Sold	Dollars per acre	Number of Transactions	Acres Sold	Dollars per acre	Number of Transactions	Acres Sold	Dollars per acre
2012	2,194	144,971	4,615	88	4,277	7,229	2,282	149,248	4,690
2013	1,817	116,979	4,791	98	4,419	6,638	1,915	121,398	4,859
2014	1,511	97,419	5,407	117	5,846	5,846	1,628	102,136	5,428
2015	1,457	93,611	5,383	115	4,334	4,050	1,572	97,945	5,457
2016	1,463	98,017	5,483	98	3,227	7,085	1,531	101,244	5,534
2017	1,378	84,618	5,445	149	6,254	10,007	1,527	90,872	5,759
2018	1,504	89,582	5,818	159	5,469	12,150	1,663	90,051	6,182

Non-Irrigated Cropland Cash Rent – Wisconsin⁵

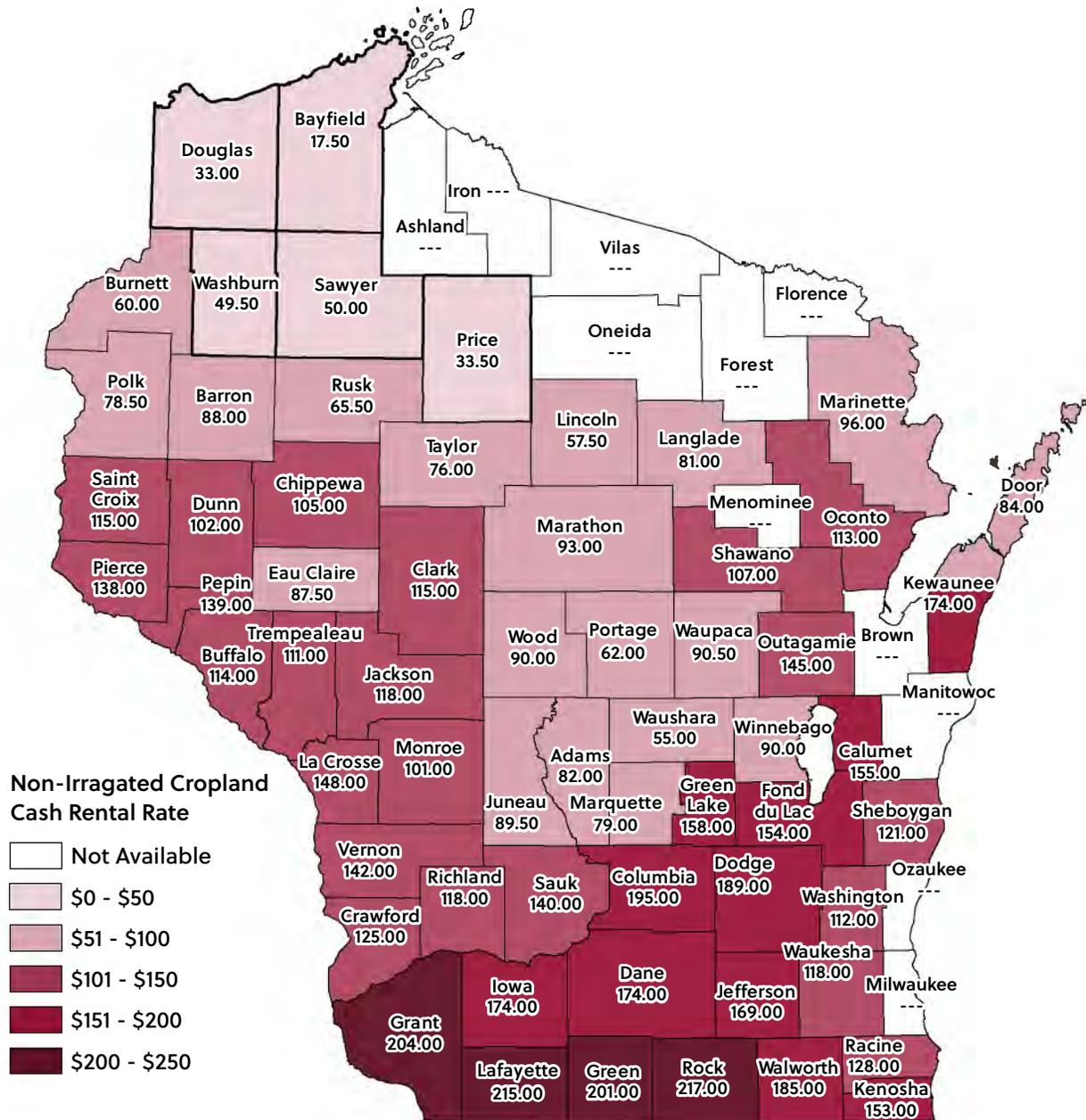
Much of the agricultural land in Wisconsin continues to operate through a rental agreement. Map 5 (next page) shows the average non-irrigated cropland cash rental rate for each county in Wisconsin. The state average rent for non-irrigated cropland rose from \$133 per acre in 2017, to \$137 in 2019, though the range between counties significantly varied. Rock County at \$217 per acre had the highest published cash rent for non-irrigated cropland. Lafayette, Grant, Green, and Columbia counties follow Rock County with the next highest rates in the state. The highest published pasture cash rent was seen in Lafayette County at \$68.50 per acre. In some counties rental rates were unpublished to avoid disclosure of individual entity information.



⁴ Wisconsin Department of Agriculture, Trade and Consumer Protection. (2019, September). Wisconsin Agricultural Land Sales. Retrieved from USDA NASS: https://www.nass.usda.gov/Statistics_by_State/Wisconsin/Publications/Land_Sales/agsumm18.pdf

⁵ United States Department of Agriculture National Agricultural Statistics Service. (2017, September 8). *Wisconsin Ag News - County Cash Rent*. Retrieved from USDA NASS: https://www.nass.usda.gov/Statistics_by_State/Wisconsin/Publications/County_Estimates/WI_County_Cash_Rent_09_2017.pdf

Map 5. Map of the Cash Rental Rate on the Non-Irrigated Crop Cash Rental Rate



Farm Bankruptcies within the State

The agricultural community across the U.S. has seen a surge of family farm bankruptcies. From 2017-2019, Wisconsin led the nation in farm bankruptcies. In 2018 alone, Wisconsin had at least 47 Chapter 12 farm bankruptcies⁶. The Wisconsin State Journal reported that that number could be as high as 54, because large dairy operations filed under a different chapter⁷. In contrast, in 2014 and 2015 there were only 22 bankruptcies. These bankruptcies do not account for the hundreds more farms closed throughout the state due to retirement or low profitability.

6 American Farm Bureau Federation. (2019, February 12). *Farm Bankruptcies in 2018 – The Truth is Out there*. Retrieved from: <https://www.fb.org/market-intel/farm-bankruptcies-in-2018-the-truth-is-out-there>

7 Wisconsin State Journal. (2019, February 24). *State leads nation in farm bankruptcies again, dairy farm closing hit record high in 2018*. Retrieved from: https://madison.com/wsj/business/state-leads-nation-in-farm-bankruptcies-again-dairy-farm-closings/article_d37bf58e-18cd-5902-a2c7-ebcad8f602f8.html

Farmland Preservation Planning

A county farmland preservation plan serves as an overview of agriculture-related activities at the county level. The plan identifies the status of agriculture in that county, anticipates future trends, sets the tone for policies related to agricultural development, and identifies areas a county expects will remain in agricultural use for the foreseeable future. Planning for farmland preservation is the first step in making land eligible for participation in other parts of the farmland preservation program such as farmland preservation zoning, agricultural enterprise area designation, and farmland preservation agreements. In the 2017-2019 biennium, counties across the state continued to update their farmland preservation plans so that interested landowners and local governments could take advantage of other program components.

During the 2017-2019 biennium, the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) certified 33 new or amended farmland plans. Table 2 shows the Farmland Preservation plans that were certified during this biennium. This reflects the dynamic nature of land use planning around the state. Updating a farmland preservation plan provides counties with an opportunity to evaluate existing land uses, consider the role that agriculture plays in local communities and economies, and evaluate how to plan for agriculture into the future.

Despite the potential benefits of planning for farmland preservation, several counties have chosen not to update their farmland preservation plans (Map 6). As a result, landowners in these counties cannot petition for agricultural enterprise areas and local zoning authorities may not certify a farmland preservation ordinance unless the counties choose to update their plans at a later date.

As a county considers how to develop a farmland preservation plan, it must identify local areas important for the future of agriculture. The criteria used to identify these areas must be based on objective criteria and may not be based on landowner preference. A plan area must not include lands planned for development within the next 15 years. Because productive agriculture may not be compatible with non-agricultural uses, planning based on subjective criteria, such as landowner preference can lead to land use conflicts and farmland preservation plan maps that contain islands of farmland. Planning based on objective criteria is intended to avoid land use conflicts and protect large contiguous blocks of farmland. The most commonly applied criteria for including lands within a farmland preservation plan area during the 2017-2019 biennium were: land historically used for agriculture, forestry, or related uses; land currently intended for agricultural, forestry, or related uses; soils compatible with agricultural uses; and undeveloped natural resources or open spaces that connect farmland to create large, uninterrupted blocks of preserved land. The most commonly applied criteria for excluding land from a farmland preservation plan area included: land identified for future developmental use; tax exempt lands; lands within or adjacent to cities or villages; and existing lands in conflict with farmland preservation planning. These criteria are common across past biennium.

Starting in 2009, counties were required to update their farmland preservation plans according to a schedule established by law. The schedule was based on population increases by county from 2000-2007. Those counties that experienced the greatest population growth had plans that expired first. The majority of counties that updated full plans during the biennium have historically experienced lower population pressures.

From 2017-2019, DATCP certified seven full farmland preservation plans, bringing the number of plans updated since 2009 to 65 (Map 6). During the same period, DATCP certified 27 farmland preservation plan amendments. There are a number of reasons to revise a certified farmland preservation plan including: mapping updates required for concurrent certification of a farmland preservation zoning ordinance, mapping changes required to designate an agricultural enterprise area, changes to a local comprehensive plan, or adding towns previously not planned for farmland preservation. Since 2009, counties have had the option to request an extension of the plan expiration date for one or two years to coordinate the farmland preservation planning process with other planning or zoning efforts. This has ultimately caused the number of planning expirations to fluctuate from year to year. Looking to the next biennium, there will be eight counties with plans expiring in 2021 and 2022. As with the 2017-2019 biennium, the bulk of planning will occur in the form of plan amendments. During the 2017-2019 biennium, DATCP paid out \$134,423.54 in planning grant funds for completing and updating farmland preservation plans to nine counties. DATCP is eligible to pay up to

half of the costs of completing or updating a farmland preservation plan through a planning grant contract. This means that during the biennium, counties invested more than \$268,000 in planning for the future of agriculture and participation in the program. Planning grants continue to be a critical resource as counties plan for their second farmland preservation plan certifications since 2009 and other counties weigh the options of planning for the first time. Providing grants for planning is a foundational step to ensure that local governments and landowners have planned for the future of agriculture at the local level and will subsequently have the option to apply for certification of a local farmland preservation zoning ordinance or petition for an agricultural enterprise area in the future.

Map 6. Statewide Farmland Preservation Plan updates during the biennium.

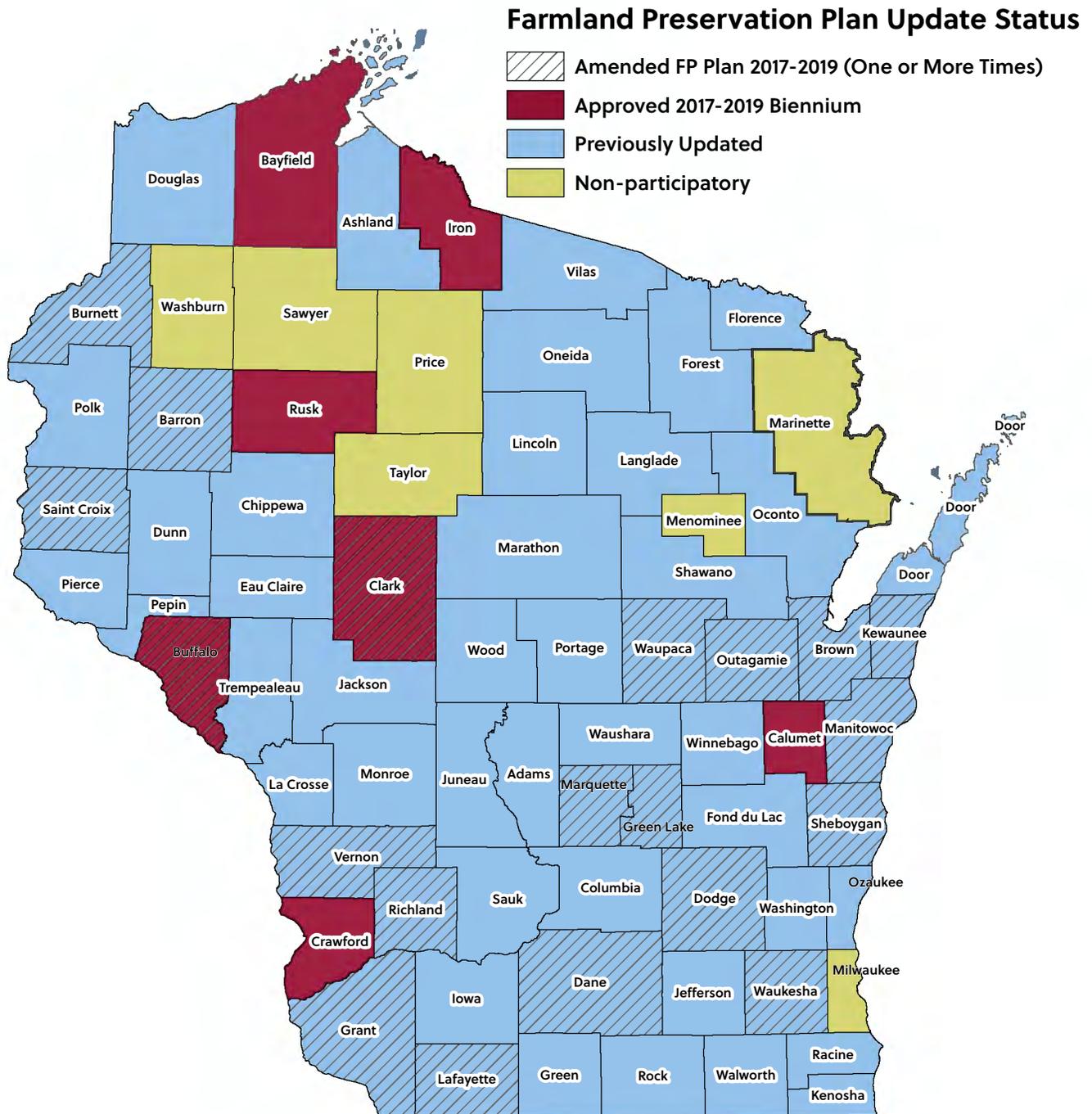


Table 2. Counties that have updated or amended their farmland preservation plan during the biennium.

Table 2: Farmland Preservation Plan Certifications 2017-2019				
County Name	Initial Certification	Certification Type	Year of Amendment or Revision	Expiration Date
Barron	2015	Map Amendment	2017	2025
Barron	2015	Map Amendment	2018	2025
Barron	2015	Map Amendment	2018	2025
Bayfield	2018	Full Plan	2018	2028
Brown	2017	Map Amendment	2017	2027
Buffalo	2018	Full Plan	2018	2028
Buffalo	2018	Map Amendment	2018	2028
Burnett	2016	Map Amendment	2018	2026
Calumet	2019	Full Plan	2019	2029
Clark	2017	Full Plan	2017	2027
Clark	2017	Map Amendment	2018	2027
Crawford	2017	Full Plan	2017	2027
Dane	2012	Map Amendment	2017	2022
Dane	2012	Map Amendment	2018	2022
Dodge	2011	Map Amendment	2017	2021
Dodge	2011	Map Amendment	2018	2021
Douglas	2018	Full Plan	2018	2028
Green Lake	2015	Map Amendment	2017	2026
Green Lake	2015	Map Amendment	2018	2025
Iron	2017	Full Plan	2017	2027
Kewaunee	2016	Map Amendment	2017	2026
Kewaunee	2016	Map Amendment	2019	2019
Manitowoc	2014	Map Amendment	2017	2024
Marquette	2015	Map Amendment	2017	2025
Marquette	2015	Map Amendment	2018	2025
Outagamie	2012	Text Amendment	2018	2022
Richland	2016	Map Amendment	2018	2026
Rusk	2018	Full Plan	2018	2028
Sheboygan	2013	Map Amendment	2018	2023
Trempealeau	2016	Both Amendment	2018	2026
Vernon	2015	Map Amendment	2017	2025
Waukesha	2011	Map Amendment	2018	2021
Waupaca	2014	Map Amendment	2017	2024
Waupaca	2014	Both Amendment	2018	2024

Farmland Preservation Zoning

Farmland preservation zoning is a tool available to local governments to help protect productive agricultural lands. A farmland preservation zoning district provides dedicated areas for agriculture and compatible uses. It also prevents neighboring land use conflicts by requiring incompatible uses to be located in a different zoning district. Districts are certified for farmland preservation using the standards laid out in Wis. Stat. § 91. Farmers who are located within a farmland preservation zoning district may be eligible to claim the farmland preservation tax credit. All lands zoned for farmland preservation must follow the farmland preservation plan area, though not all of the plan area must be included in the zoning district.

Not all cities, towns, villages, and counties in Wisconsin have a certified farmland preservation zoning ordinance. Those that do, however, must re-certify their ordinances according to a set schedule. See map 7 for all certified farmland preservation ordinances statewide.

While the majority of ordinances certified in 2017 and 2018 were updates to existing ordinances (Table 3), farmland preservation zoning has experienced a surge of interest during the biennium. A number of local municipalities that did not previously have farmland preservation zoning explored the program as an option for their communities. Since July 2017, staff have completed 27 preliminary reviews of ordinances for local jurisdictions that are either recertifying or did not previously have certified ordinances. Staff have also contacted those with existing zoning districts that are already close to meeting the standards in Wis. Stat. § 91.

During this biennium, portions of 31 new towns became eligible to participate in the program. Of those, two had previously dropped out of the program, but renewed interest from landowners encouraged them to submit their ordinances for recertification. Map 8 shows the areas where farmland preservation zoning ordinances were gained and lost from 2017-2019.

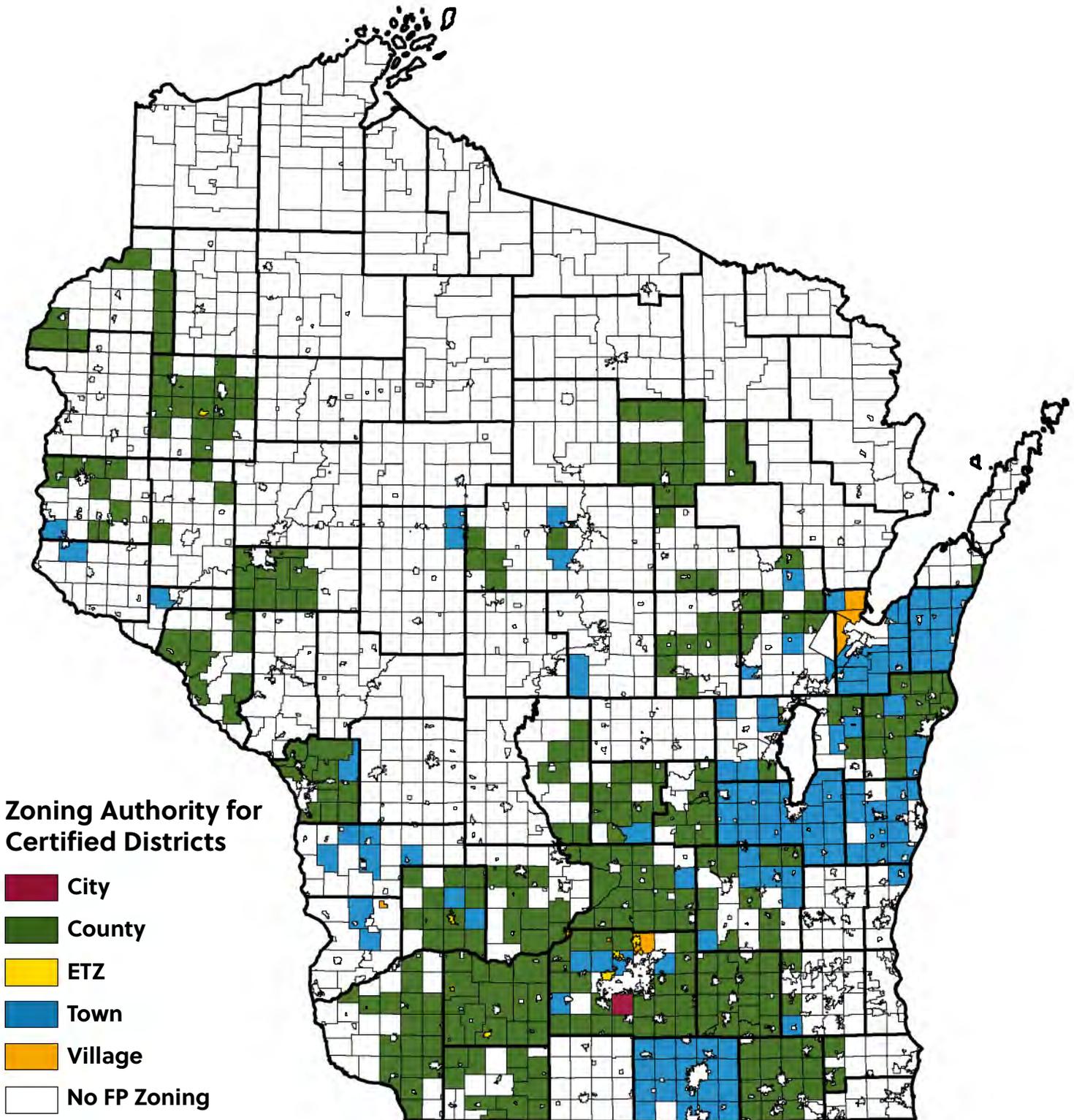
The majority of zoning ordinances added in the biennium were administered by county zoning authorities. Nine of the jurisdictions, however, administered their own zoning ordinances under town, city, village, or extraterritorial zoning (ETZ) authority.

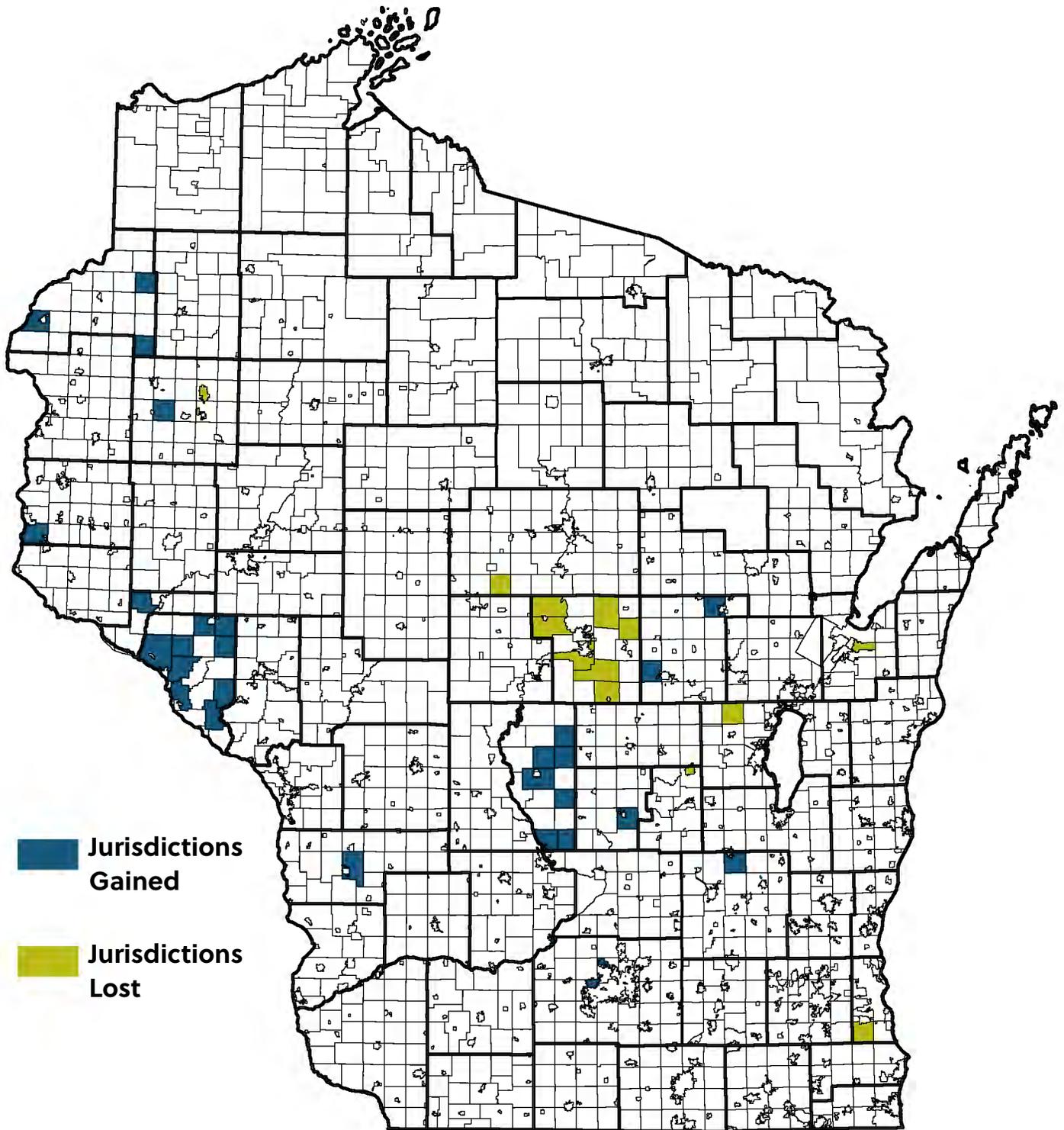
Table 3: Certified Farmland Preservation Zoning Ordinances 2017-2019

County	Jurisdiction	Zoning Authority	Certification Type
Adams	Adams County	County	Full
Barron	Barron County	County	Map Amendment
Barron	City of Barron	ETZ	Full
Brown	Village of Hobart	Village	Full
Brown	Town of Wrightstown	Town	Full
Brown	Town of Scott	Town	Full
Brown	Village of Suamico	Village	Full
Brown	Town of Eaton	Town	Full
Buffalo	Buffalo County	County	Full
Burnett	Burnett County	County	Full
Clark	Town of Mayville	Town	Full
Clark	Town of Colby	Town	Full
Crawford	Village of Soldiers Grove	Village	Full
Dane	Village of Waunakee	ETZ	Full
Dane	Town of Berry	Town	Full

Dane	Town of Blue Mounds	Town	Full
Dane	Town of Springfield	Town	Full
Dane	Town of Sun Prairie	Town	Full
Dane	Town of Westport	Town	Full
Dane	City of Middleton (Westport)	ETZ	Full
Dodge	Town of Chester	Town	Full
Dodge	Village of Kekoskee	Village	Full
Fond Du Lac	Town of Fond Du Lac	Town	Text Amendment
Iowa	Village of Highland	Village	Full
Iowa	City of Mineral Point	City	Full
Kewaunee	Town of Casco	Town	Full
Kewaunee	Town of West Kewaunee	Town	Full
Kewaunee	Town of Red River	Town	Full
Kewaunee	Town of Montpelier	Town	Text Amendment
Kewaunee	Town of Franklin	Town	Full
Kewaunee	Town of Lincoln	Town	Full
Kewaunee	Town of Carlton	Town	Full
Manitowoc	Town of Franklin	Town	Full
Marquette	Marquette County	County	Map Amendment
Pepin	Town of Waterville	Town	Full
Richland	Richland County	County	Full
Rock	Town of Clinton	Town	Full
Rock	Town of Harmony	Town	Full
Saint Croix	Town of Troy	Town	Full
Sauk	Village of Prairie Du Sac (Prairie Du Sac)	ETZ	Full
Sauk	Village of Sauk City (Prairie Du Sac)	ETZ	Full
Sheboygan	Town of Lyndon	Town	Full
Vernon	Town of Coon	Town	Full
Vernon	Town of Christiana	Town	Full
Vernon	Town of Harmony	Town	Full
Vernon	Town of Viroqua	Town	Full
Waupaca	Waupaca County	County	Map Amendment

Map 7. Certified Farmland Preservation Zoning by Zoning Authority 2017-2019





Since 2009, farmland preservation zoning maps and associated geospatial data are required to be submitted to the state as part of the certification process. As of this report, the state has acquired data for all land certified within the farmland preservation zoning districts.

Figure 2. Statewide land cover (2016, NLCD)

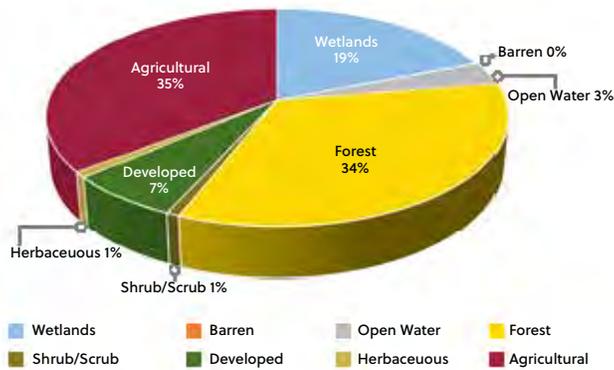
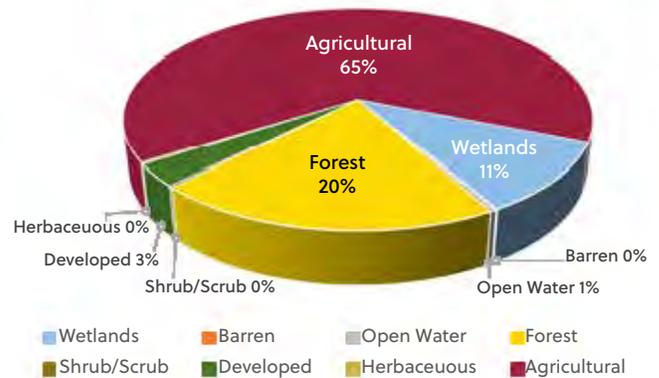


Figure 3. Land cover types within certified farmland preservation zoning districts compared to 2016, NLCD



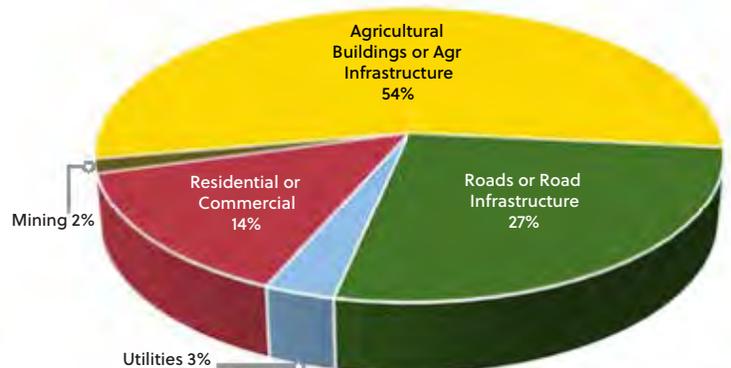
According to the NLCD, in 2016 Wisconsin had approximately 12.7 million acres of agricultural land cover. Figure 2 illustrates the statewide distribution of land cover types according to the 2016 dataset. Certified farmland preservation zoning ordinances cover about 6.6 million total acres in Wisconsin, 4.3 million acres of which are classified as agricultural land cover. This means that Farmland Preservation Zoning districts afford some protections to a third of the 12.7 million total acres of agricultural land in the state. Figure 3 illustrates the different land cover types within certified farmland preservation zoning districts across the state.

Figure 3 also illustrates that agricultural land cover is proportionately higher within farmland preservation zoning districts at 65% than statewide at 35% (Figure 2). Conversely, developed land was just 3% of the land cover within the farmland preservation zoning districts, compared to about 7% statewide. These numbers confirm that farmland preservation zoning districts are protecting primarily agricultural lands and limiting development within those districts.

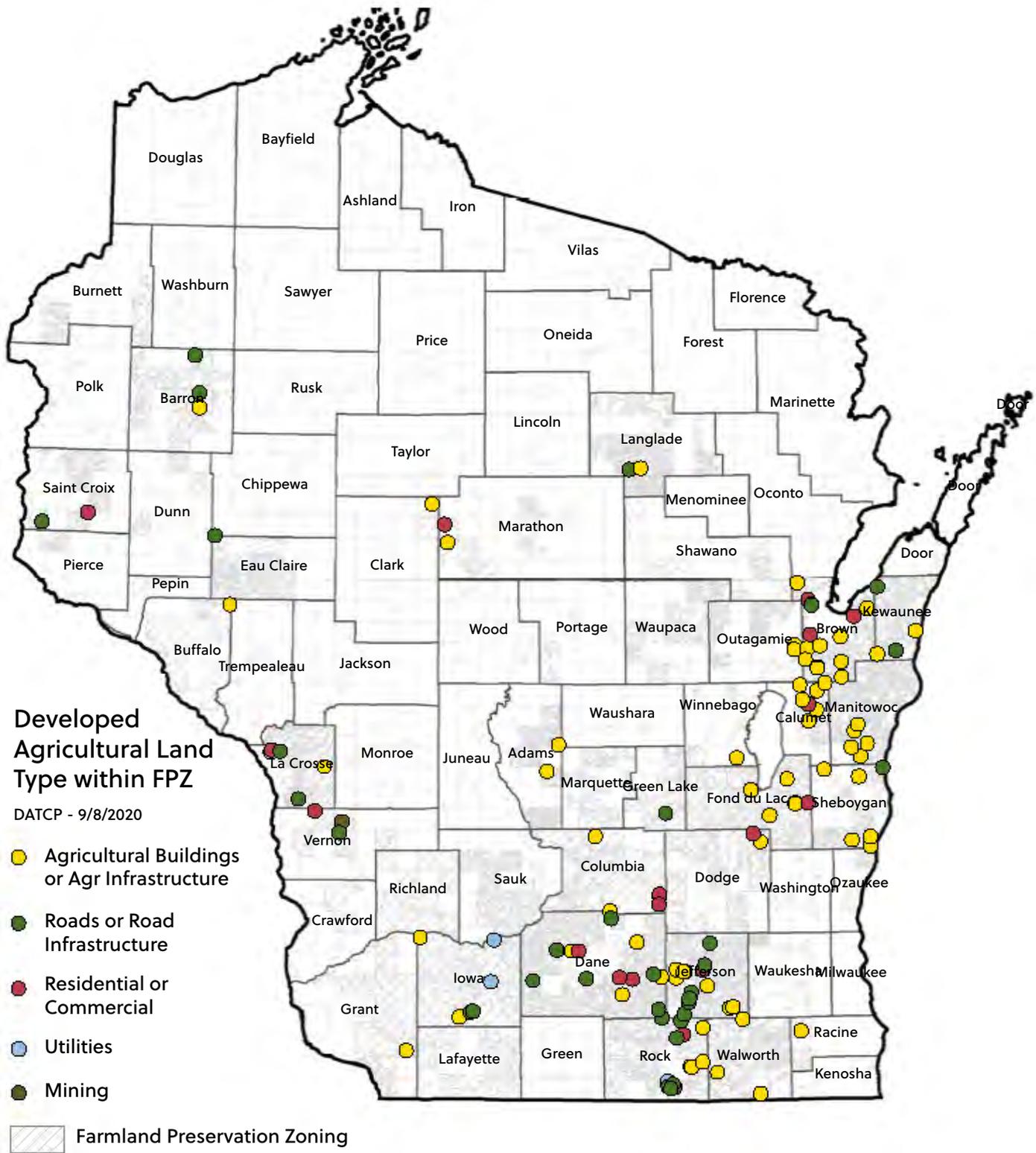
A geographical analysis of agricultural land cover change from 2011-2016 showed that of the total land cover converted from agricultural to developed, only 5% (930 acres) occurred within certified farmland preservation zoning districts. The remaining 95% (15,200 acres) occurred on agricultural land outside farmland preservation zoning districts.

DATCP manually reviewed the spatial data for land cover change within farmland preservation zoning districts from 2011-2016. The NLCD change analysis identified 127 sites that were converted from agricultural land to developed land cover types within the farmland preservation zoning area. Manual assessment resulted in 71% of the sites being actual identifiable conversion on the high resolution imagery within the timeframe. DATCP classified the developed improvements on the 930 acres into six categories. Figure 4 illustrates the distribution of types of developed land cover change that occurred within certified farmland preservation zoning districts from 2011-2016. Map 9 illustrates the spatial distribution of land cover change depicted in Figure 4. Of the land cover change within farmland preservation zoning districts, the majority of the land (54%) was developed to agricultural buildings or agricultural infrastructure. New or expanded roads and highways comprised another large portion (27%) of converted lands. Conversion to residential or commercial land cover accounted for 14%. Conversion to utility or mining uses accounted for 5% of land cover change within certified farmland preservation zoning districts.

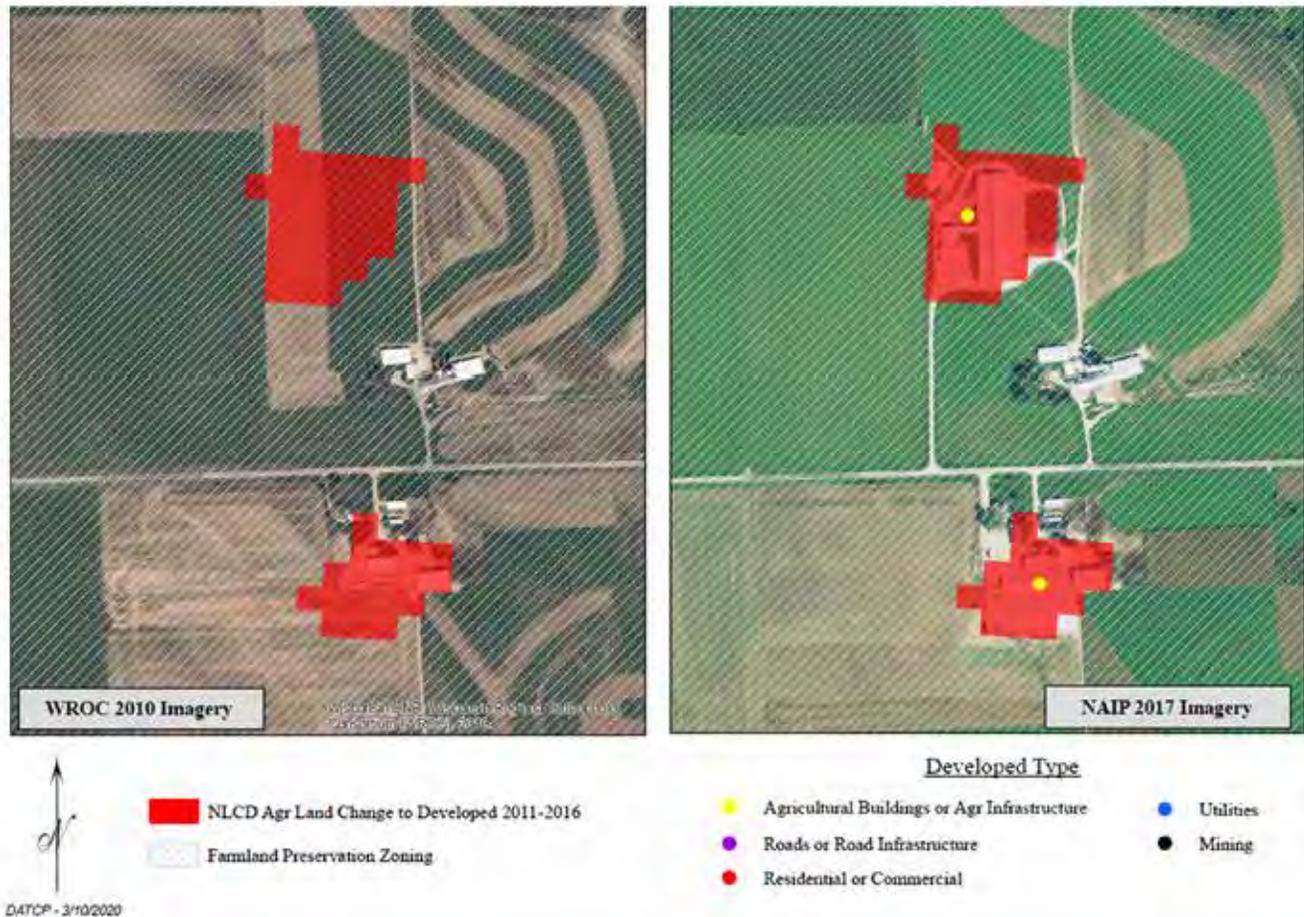
Figure 4. Distribution of land cover change within farmland preservation zoning districts (2011-2016). This figure is based on an imagery analysis of NLCD data within farmland preservation zoning districts.



Map 9. Developed Agricultural Land Type within Certified Farmland Preservation Zoning Districts



Imagery Analysis within Farmland Preservation Zoning Districts



To determine the type of development that occurred the state manually assessed each of the sites within the farmland preservation zoning districts that were indicated as being agricultural land converted to developed by the NLCD data. Using high resolution imagery from 2010 (WROC) and 2017 (NAIP) the NLCD identified change was manually assessed and placed into one of the following five categories: 1) Agricultural buildings or agricultural infrastructure, 2) Roads or road infrastructure, 3) Residential or Commercial, 4) Utilities, or 5) Mining.

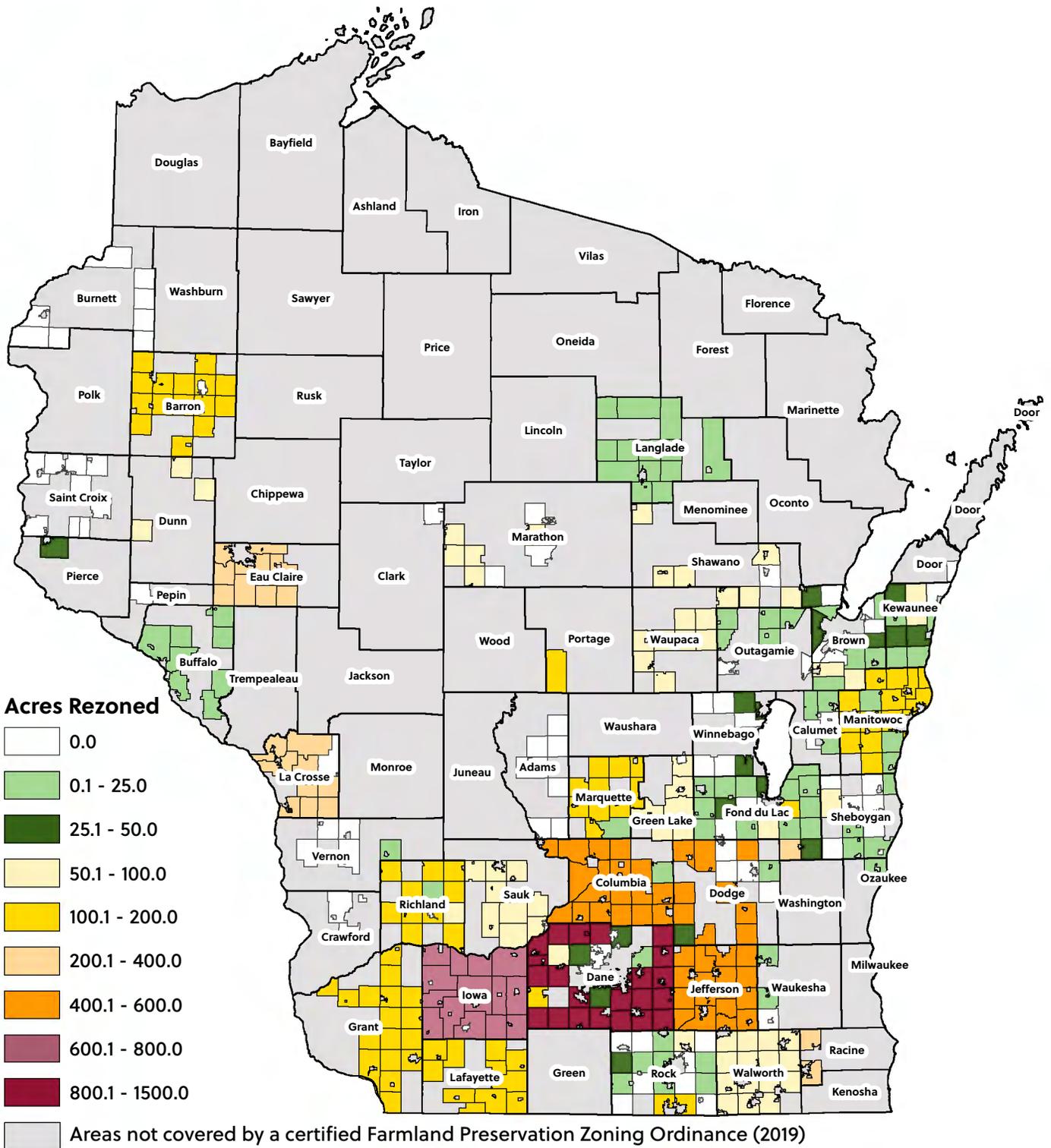
This data reinforces the importance of planning for agriculture and implementing tools to preserve productive agricultural lands and related uses. Program staff will continue to focus their outreach efforts on encouraging new jurisdictions to adopt farmland preservation zoning where appropriate.

Rezoning

Every year, local governments with a certified farmland preservation zoning district must report the number of rezones and the acres of land rezoned out of a certified farmland preservation zoning district during the preceding year. There were 4,576 acres rezoned out of certified farmland preservation zoning districts in 2017, and 4,096 acres in 2018. In each year of the biennium, 77 jurisdictions reported zero acres rezoned out of a farmland preservation district, five of which were counties.

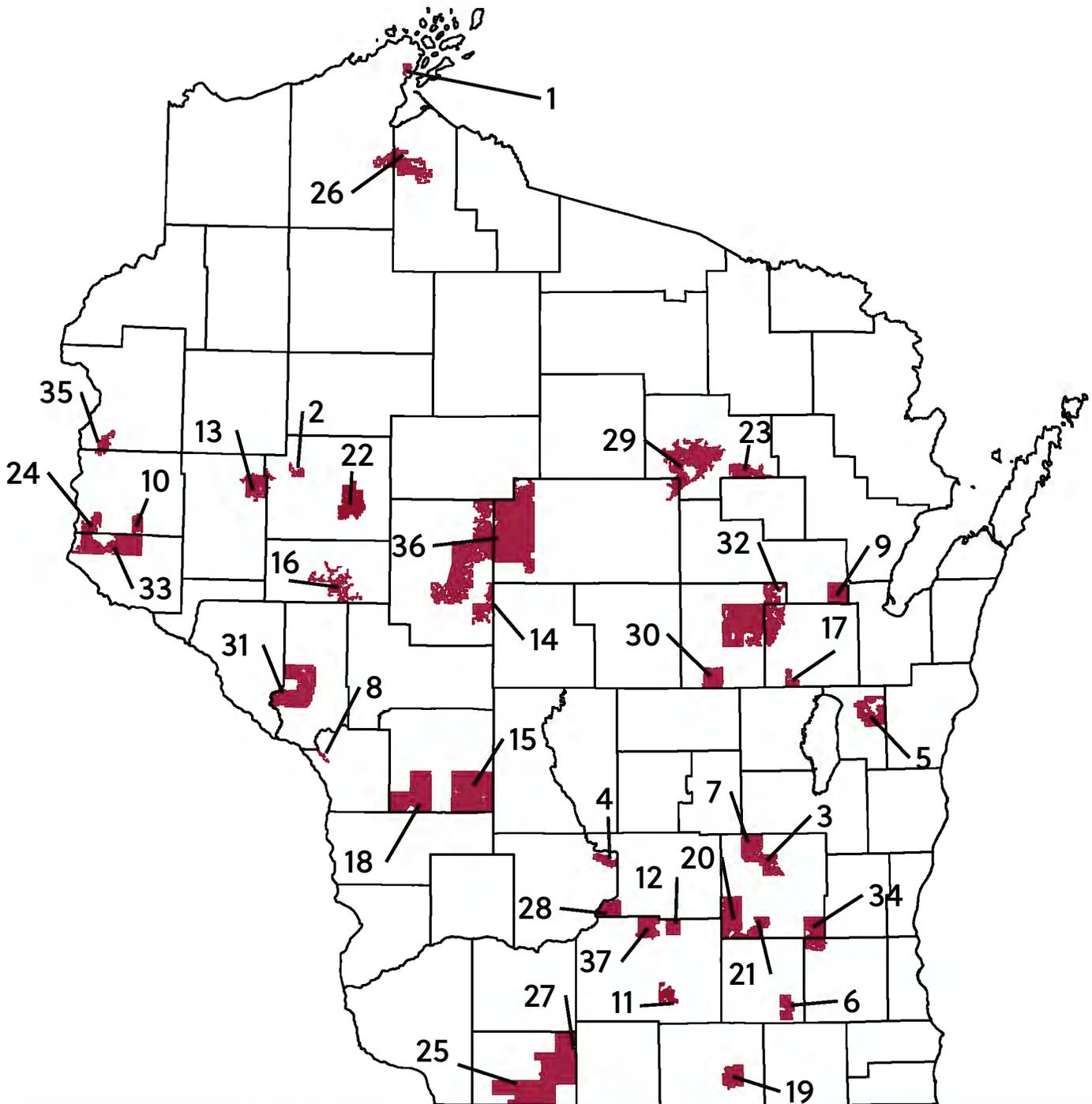
Reported rezones were largely concentrated in a handful of jurisdictions during the biennium. In 2017, 15 zoning jurisdictions reported more than 100 acres rezoned, 10 of which were counties. These jurisdictions contained 73% of the total rezoned acreage for that year with three of those counties reporting more than 300 acres rezoned. In 2018, only eight jurisdictions reported over 100 acres rezoned, all but one being counties. Those eight jurisdictions accounted for 51% of the total acres rezoned for 2018, and only Dane County reported more than 300 acres rezoned.

Map 10. Lands rezoned out of Farmland Preservation Zoning Districts by zoning authority 2017-2019



See map 10 for an illustration of reported acres rezoned in each jurisdiction with certified farmland preservation zoning ordinance during the biennium. During the biennium, the greatest amount of acres rezoned from certified districts occurred in the south central region of the state. Many of these are located in areas that are adjacent to significant residential and urban corridors.

Map 11: Designated Agricultural Enterprise Areas as of December 2019.



- | | | | |
|--------------------------------|--|-----------------------------------|--------------------------------------|
| 1 Bayfield AEA | 11 Town of Dunn AEA | 21 Shields-Emmet AEA | 31 Farming for the Future AEA |
| 2 Bloomer Area AEA | 12 Windsor AEA | 22 Cadott Area AEA | 32 Three Rivers AEA |
| 3 Burnett AEA | 13 Town of Grant AEA | 23 Evergreen-Wolf River AEA | 33 Town of Troy AEA |
| 4 Fairfield AEA | 14 Friends in Agriculture AEA | 24 North-West Pierce AEA | 34 Ashippun-Oconomowoc AEA |
| 5 Hilbert Ag Land on Track AEA | 15 Headwaters of Southeast Monroe County AEA | 25 Pecatonica AEA | 35 Squaw Lake AEA |
| 6 Scuppernong AEA | 16 Golden Triangle AEA | 26 Fields, Waters and Woods AEA | 36 Heart of American's Dairyland AEA |
| 7 Trenton AEA | 17 Greenville Greenbelt AEA | 27 Southwest Lead Mine Region AEA | 37 Vienna-Dane-Westport AEA |
| 8 Halfway Creek Prairie AEA | 18 Scenic Ridge and Valley AEA | 28 West Point AEA | |
| 9 Maple Grove AEA | 19 La Prairie AEA | 29 Antigo Flats AEA | |
| 10 Rush River Legacy AEA | 20 Elba-Portland AEA | 30 Farming Forward AEA | |

Agricultural Enterprise Areas (AEAs)

Wisconsin's agricultural enterprise areas (AEAs) cover over 1.3 million acres (see map 11). With 40 designated in 27 counties and the Bad River Reservation, these AEAs represent the diverse agricultural landscape Wisconsin has to offer. Each AEA is unique to the community it is located in, but collectively they provide a foundation for landowners to protect their agricultural resources and provide incentives for good stewardship practices on the farm. Currently, DATCP has authority to designate up to 2 million acres in AEAs.

AEAs are community-led efforts where neighbors cooperatively determine which lands are important to remain in agricultural use. Petitioning for designation brings together local farm owners, county and town officials and staff, and the supporting agricultural business community. By identifying the value that agriculture brings to their region, participants are able to discuss their goals for agricultural preservation and economic development. AEAs can be designated in areas without farmland preservation zoning, or in conjunction with it.

Wisconsin's AEA program continues to grow each year (Table 4). During the biennium, farmers from all backgrounds, dairy, beef, cash crop, among others, petitioned together for new AEAs, reflecting their perceived value to an area. As newly formed AEAs, their goals include supporting the next generation of farmers through maintaining the productivity of agricultural resources, promoting the development of local agricultural processing facilities, and working in conjunction with current local land use controls. Moving forward into the next biennium, DATCP's goal is to work with current designated AEAs to find creative ways to meet the goals identified in their petition.

Established AEAs can be modified after designation to accommodate changes to the county's farmland preservation plan or increased community interest in the program. Several AEAs have adjusted their boundaries within the last biennium (Table 5). Major boundary modifications to expand the boundary lines to include new groups of landowners require a similar petitioning process as petitioning for the initial AEA. Minor boundary modifications to update the AEA boundary to reflect changes in the farmland preservation plan area is triggered by the county or municipality who initiated those changes to the plan area.

Landowners within an AEA who meet other eligibility requirements can sign a farmland preservation agreement, ensuring their land stays in agricultural use for the next 15 years. Landowners who sign a farmland preservation agreement must comply with the state soil and water conservation standards. In return they may claim the farmland preservation tax credit. More information about farmland preservation agreements is in the next section.

Outreach

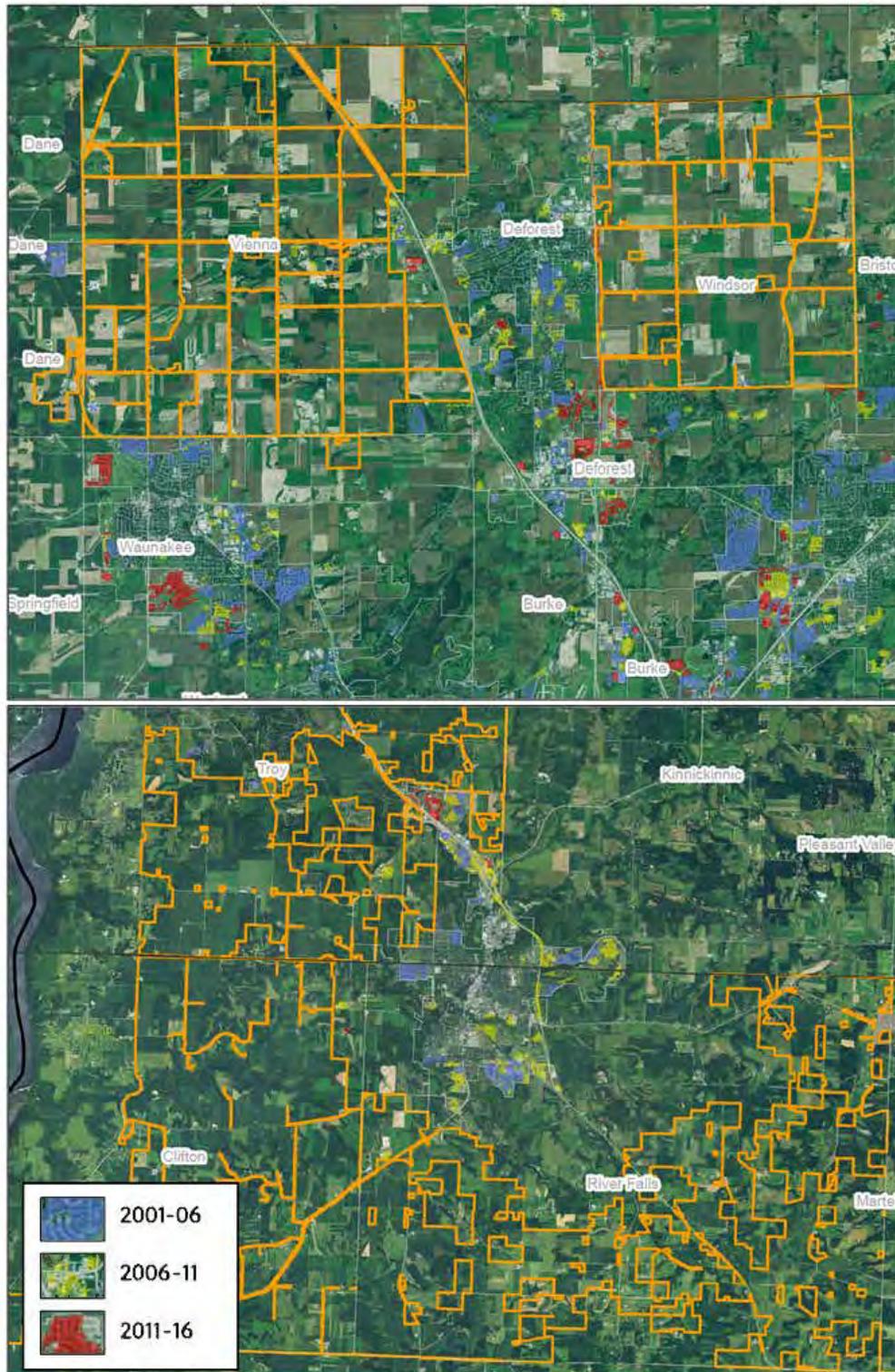
Over the last biennium, program staff have held informational meetings and workshops on AEAs across the state. Landowners who are interested in the petition process and in the value that the designation may bring to their communities frequently ask for more detailed presentations. During the 2019 petition cycle, all three petitions started with interest from a landowner who previously had a farmland preservation agreement signed before 2009, but were no longer eligible to participate in the program when their agreement expired. Program staff attended public meetings to support interest and local efforts of landowners and county land conservation staff to facilitate the petitions of new AEAs. During the cycle program staff also worked with counties that currently have no AEAs or certified zoning to show how an AEA could add value to their local conservation programming. Staff continue to look for ways to add value to designated AEAs, support goals identified by petitioners, and increase the public's understanding of the program

Land Use Change and Agricultural Enterprise Areas

Beginning in 2009, AEAs could be designated in areas committed to agriculture, conservation, and preservation. The communities that choose to petition for an AEA still face development pressures. DATCP used NCLD agricultural land conversion data from 2001, 2006, 2011, and 2016 to identify the development changes in a select subset of communities with AEAs. Map 12 illustrates two areas, in Dane, St. Croix, and Pierce counties, where concentrated land use change has occurred adjacent to areas that local communities had prioritized for agricultural preservation through the designation of AEAs. Noticeably, most of the

agricultural land use cover change happened outside of the designated AEA boundaries. This further illustrates the importance of a local commitment to planning for farmland preservation.

Map 12. Vienna-Dane-Westport AEA and Windsor AEA in Dane County; Town of Troy AEA in St. Croix County; and North-West Pierce AEA in Pierce County.



Farmland Preservation Agreements

Since July 1, 2009, landowners who own farmland located within a AEA can voluntarily enter into a 15-year farmland preservation agreement with the state. Agreements provide a route for landowners to protect their farmland by restricting covered lands to agricultural, accessory, and/or open space use. Eligible landowners with land covered by a farmland preservation agreement and comply with the state soil and water conservation standards, may claim the farmland preservation tax credit at either \$5 or \$10 per acre.

By clustering agreements within AEAs, farmland is protected in blocks. These blocks can create areas where farmland is less vulnerable to conversion out of agricultural use and less susceptible to conflict with neighboring incompatible land uses. Since July 1, 2009, DATCP has signed 723 farmland preservation agreements covering 157,635.4 acres. This encompasses 11.3% of the total lands located within designated AEAs. Table 6 shows the total number of agreements across the state as of July 1, 2019.

Pre-2009 Agreements

Although all new agreements must be signed within a state designated AEA, there are still existing farmland preservation agreements that were signed prior to July 1, 2009, or under 2009 Wisconsin Act 374. These agreements are still located across much of the state, but continue to expire each year. Table 6 shows the number of pre-2009 agreements that expired during this biennium.

	Number*	Acres
Pre-2009 Agreements	289	57,202.37
Modified Pre-2009 Agreements	48	12,943.62
Post-2009 Agreements	723 (as of May 6, 2019)	157,635.40
Total Agreements	1,060	227,781.39

**The total number of farmland preservation agreements does not reflect land transfers to multiple ownership entities. This number reflects the total number of original contracts for farmland preservation agreements signed before July 1, 2009.*

Expiration Year	Agreements Expiring from Program (Farmland not Located in an AEA)	Opportunity to Reenroll (Farmland located in an AEA)
2017	132	7
2018	136	16
2019	120	12



Farmland Preservation Tax Credits

To claim the farmland preservation tax credit, landowners must meet the following eligibility requirements:

- Own land that is located in a certified farmland preservation zoning district and/or covered by an effective farmland preservation agreement.
- Be Wisconsin residents. Corporations who wish to claim the credit must be organized under the rules of Wisconsin.
- Produced at least \$6,000 gross farm revenue during the preceding year or \$18,000 during the previous three tax years.
- Be in compliance with state soil and water conservation standards (see the conservation compliance section of this report for requirements).
- Must not have claimed the homestead credit or the veterans and surviving spouses property tax credit for the same tax year.

Some landowners still claim the farmland preservation tax credit using tax schedule FC, indicating they have a farmland preservation agreement signed before 2009 or under Act 374. Landowners who are eligible to participate in the program by owning land in a certified farmland preservation zoning district, or in a farmland preservation agreement signed or modified after July 1, 2009, may not file tax credit claims using tax schedule FC. During the biennium, 338 pre-2009 farmland preservation agreements expired.

Most landowners who participate in the program use tax schedule FC-A, indicating that their land is located in a farmland preservation zoning district, is covered by a farmland preservation agreement signed or modified after July 1, 2009, or both. Landowners who own land subject to an effective post-2009 or modified agreement may claim \$5/acre. Landowners who own land located in a certified farmland preservation zoning district may claim \$7.50/acre. Landowners who own land located in a farmland preservation zoning district and covered by an effective farmland preservation agreement signed or modified after July 1, 2009, may claim \$10/acre on tax schedule FC-A.

	Tax Schedule FC			Tax Schedule FC-A		
	Claims	Credit	Acres	Claims	Credit	Acres
2016	1,185	\$783,741	207,986	10,710	\$15,829,168	2,086,431
2017	987	\$656,948	176,261	10,635	\$15,615,304	2,061,629
2018	862	\$538,874	132,346	10,712	\$15,941,562	2,108,071

Table 8 illustrates claims on both tax schedules FC (pre-2009 agreements) and FC-A (zoning, post-2009 agreements, and modified pre-2009 agreements) for tax years 2016 to 2018. Claims on schedule FC continue to decrease as pre-2009 agreements continue to expire. As of July 1, 2019, there were 289 effective unmodified pre-2009 farmland preservation agreements on which tax year 2019 claims could be based.

In tax year 2015, nearly 12,000 claims were filed on 2.2 million acres using tax schedule FC-A. Beginning in tax year 2016, DATCP, Department of Revenue (DOR), and county land conservation staff began implementing a process to ensure landowners who claimed the farmland preservation tax credit on tax schedule FC-A were meeting the state soil and water conservation standards. Landowners must list a 7-digit number, known as a certificate of compliance number, on tax schedule FC-A to demonstrate that they are in compliance with the state soil and water conservation standards. This number is issued to landowners by the county land conservation department in the county where the farm is located. These numbers are reported annually to DATCP and DOR. In tax year 2016, claims on tax schedule FC-A dropped to 10,710, about a 9% decrease

in claims from the previous year. The drop is attributed to the certificate of compliance numbering system eliminating erroneous tax claims for landowners who had not previously certified compliance with the soil and water conservation standards and landowners who did not want to meet these obligations. In tax year 2017, claims on tax schedule FC-A dropped to 10,635, about a .08% decrease from the previous tax year. In tax year 2018, claims rebounded to tax year 2016 numbers, reflecting an increase in total acres claimed.

During 2018, 10 new zoning jurisdictions certified farmland preservation zoning ordinances covering parts of 26 towns. This increased the number of eligible acres under farmland preservation zoning by about 227,568 acres. On January 1, 2019, DATCP designated three new AEAs in parts of St. Croix, Trempealeau, Outagamie, and Waupaca counties. In total this translates to about 160,000 new acres in AEAs where landowners may be eligible to sign a farmland preservation agreement. DATCP is optimistic that this increase in eligible acres will translate to increased conservation compliance and more eligible tax claimants in future tax years.

Conservation Compliance

In order to claim the farmland preservation tax credit, landowners must demonstrate compliance with state soil and water conservation standards. These standards help protect the state's water resources, reduce soil erosion, and encourage the effective management of manure and other nutrients that can impair water quality. The standards that the landowner must meet include the following:

- Ensure that cropping and pasturing on fields does not exceed the tolerable soil loss ("T")
- Develop and implement a nutrient management plan according to NRCS 590 standards employing strategies to ensure that the nutrient management plan adequately controls phosphorus runoff
- Avoid tilling within five-feet of the edge of the bank of surface waters
- Ensure that manure storage facilities are built to code, have no visible signs of leakage or failure, and are maintained to prevent the overflow of manure
- Ensure that unused storage facilities are closed in a way that meets state standards
- Avoid stacking manure in unconfined piles within 300-feet of streams or 1,000-feet of a lake
- Divert clean water runoff away from all feedlots, manure storage areas, and barnyards within 300-feet of a stream or 1,000-feet of a lake
- Limit access to or otherwise manage livestock along lakes, streams, and wetlands to maintain vegetative cover and prevent erosion
- Prevent significant discharge of a feedlot or stored manure from flowing into lakes, streams, wetlands, or groundwater
- Prevent significant discharge of process wastewater from milk house, feed storage, or other areas into lakes, streams, wetlands, or groundwater.

Issuing Certificates of Compliance

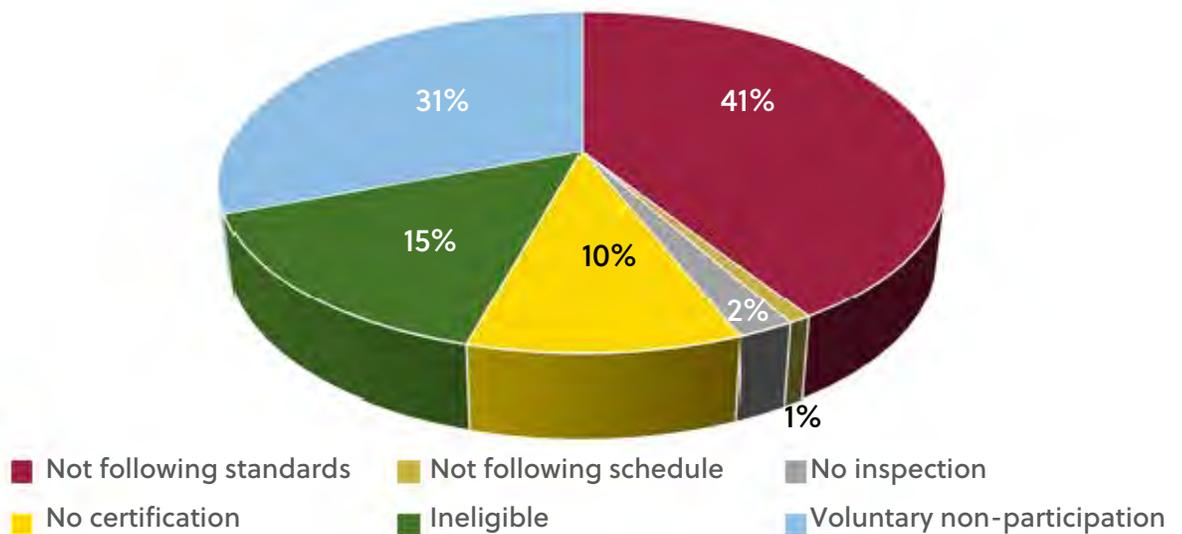
County land conservation departments determine if a landowner is complying with these soil and water conservation standards by conducting farm inspections. If the landowner is found to be in compliance, the county will issue a certificate of compliance. The certificate signifies that the landowner is meeting the conservation standards and, if otherwise eligible, may claim the farmland preservation tax credit. In 2017, counties issued nearly 13,425 certificates of compliance covering over 2.2 million acres of farmland. County land conservation departments must inspect each farm every four years to ensure continued compliance with the performance standards. Some counties also require claimants to certify that they are meeting these standards every year. When a county determines that a landowner is not complying with the required standards, the county will issue a notice of noncompliance to the landowner. A copy of this notice is sent to DOR to prevent the landowner from claiming the credit until the notice is cancelled. In 2017, 142 notices of noncompliance

were issued, while 153 were issued in 2018. In 2017, 35 notices issued during the applicable calendar year were cancelled and in 2018, 38 notices issued during the calendar year were cancelled. Counties spend a significant amount of time and resources tracking compliance and eligibility to participate in the program.

During the biennium, the most common reason for issuance of a notice of noncompliance across all participating counties was that a landowner failed to comply with applicable soil and water conservation standards required under Wis. Stat § 91.80 (Figure 5). Other reasons for issuance of a noncompliance notice include:

- Failure to comply with a performance schedule under Wis. Admin. Code § ATPC 50.16(3).
- Failure to permit a reasonable inspection under Wis. Stat. § 91.82(1)(c)1.
- Failure to certify compliance as required under Wis. Stat. § 91.82(1)(c)2..
- Farmland is not subject to a farmland preservation agreement or covered by a certified farmland preservation zoning district and therefore is ineligible for eligibility for farmland preservation tax credits.
- Landowner signed the voluntary waiver of rights.

Figure 5. Criteria for Issuance of Notices of Noncompliance 2017-19.



Meeting Nutrient Management Standards

Nutrient management plans help farmers optimize yields, manage nutrient applications, and protect our soil and water resources. Farmland preservation continues to help encourage nutrient management planning. For 2018, there were 3.35 million acres of farmland covered by nutrient management plans in Wisconsin. Though farmers often find that having a nutrient management plan makes good business sense, DATCP has found that farmland preservation participation encourages participation in nutrient management planning.

Program Costs, Issues, Opportunities, and Recommendations |

Costs: Planning Grants

Counties working on farmland preservation plans during the biennium continued to request planning grants. These grants support planning efforts and help counties prepare an updated farmland preservation plan. The county may request up to 50% of the costs of preparing a plan, but no more than \$30,000. During the biennium, DATCP awarded \$134,423.54 to nine counties.

Counties cumulatively spent over \$268,000 on planning for the future of farmland during the biennium. This

number, however, does not include the total amount of time that counties spent on plan map amendments, developing agricultural enterprise areas, crafting farmland preservation zoning ordinances, or evaluating compliance and developing conservation plans. For the counties that certified farmland preservation plans during 2017 and 2018, it had been an average of 37 years since they had previously updated their farmland preservation plans. Farmland preservation planning grants continue to be a critical resource to ensure that counties will have the resources to plan for the future of agriculture. However, it can be difficult for counties to find the financial and staff resources necessary to implement the program once a plan has been developed and certified by DATCP.

DATCP will continue to look for opportunities and resources to help citizens and local governments fund the implementation of their county plans, such as agricultural enterprise areas and farmland preservation zoning ordinances. Granting DATCP the authority to invest unused planning grant dollars on local projects to implement certified farmland preservation plans would address some of this challenge. Investing in plan implementation would help achieve local land use, preservation, conservation, and outreach goals. Funding would support objectives such as the development of new farmland preservation zoning ordinances, facilitate economic investment in AEAs, or help mitigate the burden of implementing soil and water conservation standards at the county level (for administration and outreach) or at the landowner level. Landowner assistance through a localized or targeted grant could be achieved through something like an enrollment incentive to defray the costs of coming into compliance or preparing a nutrient management plan.

Costs: Tax Credits

In tax year 2017, farmland preservation claims totaled \$16.27 million. Farmland preservation tax credit claims for tax year 2018 totaled \$16.48 million. This reflects a substantial decrease from the estimated claims for tax year 2015 of \$18 million, before a certificate of compliance number was required on tax schedule FC-A to claim the farmland preservation tax credit to ensure ineligible landowners could not claim the credit. However, total claims, participatory acres and amount of credits have steadily grown during the biennium (Table 8). DATCP is optimistic that with the growth of total land area covered by certified farmland preservation zoning districts and AEAs during the biennium that the program can reach a new set of landowners to afford land use protections, ease some tax burdens, and encourage the implementation of conservation practices.

Data from the program's 2018 landowner survey reflects that nearly half of survey respondents felt that the tax credit may be too low to make the burden of participation in the program worthwhile. The tiers of the tax credit afforded to landowners that file claims on tax schedule FC-A--\$5/acre, \$7.50/acre, and \$10/acre--depending on how they participate in the program, have not been adjusted since 2009. During the same period, the costs of agricultural inputs and conservation compliance have increased. Considerations for evaluating or increasing the tax credit include potential increases in participation, investments in conservation, and support of farm viability. Looking forward, DATCP continues to produce educational content to try to illustrate the financial, land use, and conservation benefits that can be achieved through program participation. DATCP also offers resources to assist landowners in writing their own nutrient management plans to provide a vehicle to mitigate the costs of conservation compliance.

Costs: Staff

Currently, DATCP's Farmland Preservation Program has seven team members contributing an estimated 4.0 full-time equivalent positions working on farmland preservation planning, agricultural enterprise areas, farmland preservation agreements, farmland preservation zoning, conservation compliance, data tracking, analysis, and reporting. There is approximately \$368,588 in segregated funds (SEG) allocated to these positions annually, including salaries and benefits.

Staff from towns, villages, cities, counties, and other state agencies are also integral to program operations. Each year, DATCP works with municipal clerks, planners, zoning administrators, committee members, land conservationist staff, and team members at DOR to operate the Farmland Preservation Program.

Issues and Opportunities: 2018 Landowner Survey

In 2018, DATCP distributed a survey to almost 3,000 landowners in 14 counties around the state that owned at least 40 acres of land assessed as agricultural to better understand how the state's agricultural landowners view the program. The survey posed questions related to program participation, attitudes on farmland preservation and conservation compliance, and perceived interest in other farmland protection tools. Nearly 800 landowners responded to the survey. Respondents included landlords who did not farm and rented out all of their land, farmers who owned some land and rented additional land from another landowner, and landowners who owned and operated all of their agricultural land. Principal takeaways from survey responses included:

- There is confusion about program benefits and there is a need for more outreach and education (78% of respondents agreed more education is needed to explain the program)
- The program needs to be able to distinguish costs and benefits and the tax credit needs to be higher (46% of respondents agreed that the incentive is too low to make participation worthwhile)
- Wisconsin is losing too much farmland to development each year (80% of respondents agreed)
- The program still matters and adds value regardless of whether landowners claim the credit (64% of respondents agreed)

The survey responses suggest that there are some steps the state can take to improve the program and increase participation, leading to increased farmland preservation around the state.

Outreach: DATCP must increase communication with landowners around the state to increase understanding of the program and clear up misconceptions.

Tax credit: The tax credit has not changed in nearly 10 years, while costs have inevitably risen. Landowners overwhelmingly indicated that the price of compliance can be high and increasing the tax credit would help alleviate some of that burden.

Enhance the existing program: Providing agricultural economic development incentives within AEAs could help bolster the program and give landowners more options for keeping their land in agricultural use.

Continue to require soil and water conservation compliance: Though it costs money to comply with the state's soil and water conservation standards, compliance continues to be an important component of the program. Increasing the tax credit could help offset some of the costs associated with conservation compliance.

For a complete copy of the 2018 landowner survey results, visit <https://farmlandpreservation.wi.gov>.

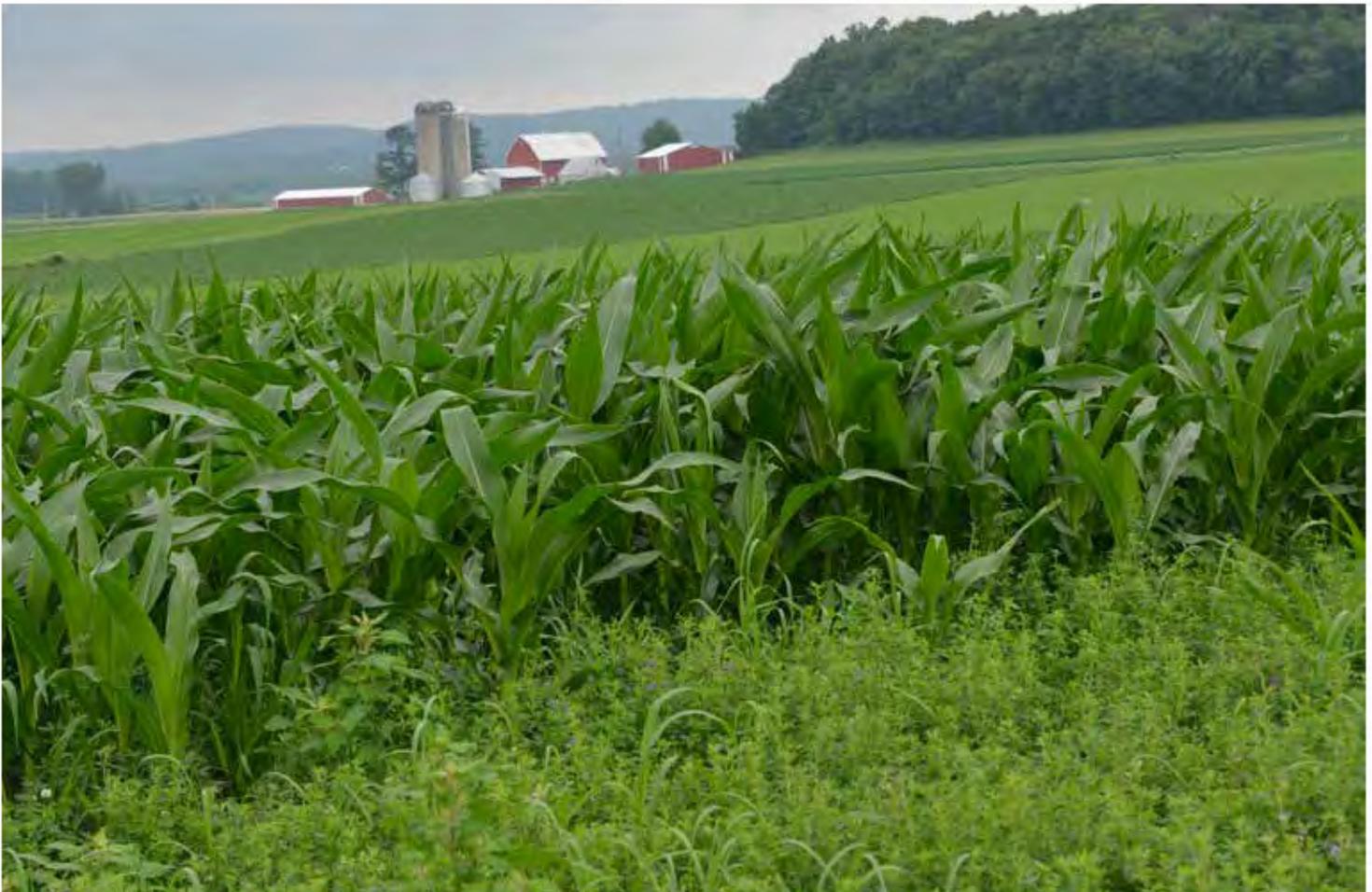
Looking to the next biennium, program staff will prioritize outreach to tax preparers and other stakeholders such as new county conservation department staff that routinely engage with landowners to improve education related to programming. Program staff will also prioritize ways to invigorate the "enterprise" aspect of AEAs, looking for opportunities to facilitate the economic development goal of this element of the program, outside of affording tax credits to participating landowners.

Opportunities: Farmland Preservation Legislation

In 2019, the legislature introduced bills (AB 637, SB 575) to make changes to Chapters 71 (income and franchise taxes for state and local revenues) and 91 (Farmland Preservation). The bill proposed:

- To decrease the minimum length of a farmland preservation agreement from 15 years to 10 years.
- To add reporting requirements for the Farmland Preservation Program biennial report.
- To adjust the farmland preservation tax credit for claims made on tax schedule FC-A for participants under farmland preservation zoning, agreements located in AEAs, or both.
- To create a tax credit specifically for farmlands located in farmland preservation plan areas covered by purchase of agricultural conservation easements purchased under Wis. Stat. § 93.73.
- To authorize the creation of farmland preservation implementation grants from unused farmland preservation planning grant dollars.
- To index the farmland preservation tax credit to account for inflation of costs.

The bill passed the Senate but was not introduced in the Assembly before the end of the 2019 legislative session. However, the proposed changes reflect sentiments that were identified in the 2018 landowner survey: 1) landowners expressed apprehension about signing farmland preservation agreements because they do not want to limit what can be done with their land in the next 15 years; 2) that the costs of conservation compliance and agricultural inputs have increased while the farmland preservation tax credit has not adjusted since 2009; and 3) that local governments, partner agencies, and landowners need resources to implement the program. DATCP appreciates the interest from the legislature to further support and improve this important program and is hopeful that these and potentially other proposals will be reconsidered in the future.



Looking to the Future

Wisconsin loses thousands of acres of farmland each year to non-agricultural development. While some amount of loss may be inevitable, DATCP's Farmland Preservation Program is intended to preserve farmland and soil and water resources for future generations. Over the next biennium, program staff will work to prioritize outreach and education explaining the benefits of the program to landowners, local government representatives, and partner agencies. Ultimately, the program requires substantial investment and commitment on all levels ranging from landowner actions to implement conservation practices, county conservation offices offering technical assistance, and local governments partnering with the state to increase areas eligible for program participation. Planning for agriculture and implementing tools to protect farmland is a statewide priority. The program needs opportunities to implement sentiments expressed and proposed actions identified under the 2018 landowner survey and proposed 2019 legislation.





Wisconsin Farmland Preservation Program

2017-2019 Biennial Report

