

Land and Permanent Land Rights

Estimated Acreage by Predominant Use as of September 30, 2022				
(In thousands of acres)	Commercial Use	Conservation and Preservation	Operational	Total Estimated Acreage
General Property, Plant, and Equipment Land¹:				
Acreage - end of current year.....	55	263	36,414	36,732
Stewardship Land¹:				
Acreage - end of current year.....	192,810	1,081,832	12,886	1,287,528
Acreage held for disposal or exchange - end of current year.....				12
¹ Land includes land and permanent land rights. Temporary land rights (those for a specified period of time or a limited duration) are excluded, per SFFAS No. 59.				

SFFAS No. 59, *Accounting and Reporting of Government Land* requires that the estimated acres of land and permanent land rights of general PP&E land and stewardship land be presented as unaudited RSI for FYs 2022 through 2025. The estimated acreage will transition to note disclosures in FY 2026.

General PP&E land is land used within the ordinary course of business to support the mission of the federal government and includes land acquired for or in connection with other general PP&E. General PP&E land excludes withdrawn public lands or land restricted for conservation, preservation, historical, or other like restrictions. Such land is categorized as stewardship land. Stewardship land includes both public domain and acquired land and land rights owned by the federal government intended to be held indefinitely and the majority was acquired by the government during the first century of the nation’s existence. Land rights are interests and privileges held by the entity in land owned by others, such as leaseholds, easements, water and waterpower rights, diversion rights, submersion rights, rights-of-way, mineral rights, and other like interests in land. General PP&E land rights and stewardship land rights that are for an unspecified period of time or unlimited duration are considered permanent land rights and are included in the estimated acreage table above. Land rights that are only for a specified period of time or a limited duration are considered temporary land rights. All temporary land rights will continue to be recorded under general PP&E and depreciated over their time period after SFFAS No. 59 implementation.

All land and permanent land rights are reported in estimated acres using three predominant use categories including commercial use, conservation and preservation, and operational. The reporting of estimated acres of land held for disposal or exchange is also required. Commercial use land includes land or land rights that are predominantly used to generate inflows of resources from non-federal third parties, usually through special use permits, right-of-way grants, and leases. Examples of commercial use land are concession arrangements, grants for specific projects, and sales or land exchanges. Conservation and preservation land includes land or land rights that are predominantly used for the conservation of natural resources and preservation of buildings, objects, and landscapes. Examples of conservation and preservation land are national parks, geological resource sites, and wildlife and plant life refuges. Operational land includes land or land rights predominantly used for general or administrative purposes. Examples of operational land include land used for military, scientific, and nuclear functions.

Additional information concerning the estimated acres of land and permanent land rights can be obtained from the financial statements of DOD, DOE, DOI, and USDA. Please refer to Note 6—General Property, Plant, and Equipment, Net and Note 26—Stewardship Property, Plant, and Equipment for additional information concerning general PP&E land and stewardship land.