

## Land and Permanent Land Rights

### Estimated Acreage by Predominant Use as of September 30, 2024, and 2023

(In thousands of acres)	Property, Plant, & Equipment			Property, Plant, & Equipment		
	Stewardship	Total Land <sup>1</sup>		Stewardship	Total Land <sup>1</sup>	
	2024			2023		
Commercial use	73	192,401	192,474	205	192,406	192,611
Conservation and preservation <sup>2</sup>	382	421,216	421,598	291	412,018	412,309
Operational	27,226	16,471	43,697	30,299	20,608	50,907
Total	27,681	630,088	657,769	30,795	625,032	655,827
Held for disposal or exchange			8			8

<sup>1</sup> Estimated acreage includes land and permanent land rights. Acreage of temporary land rights (those for a specified period of time or a limited duration) are not included pursuant to SFFAS No. 59, paragraphs 4 and 5.

<sup>2</sup> In addition to this land acreage, DOI's U.S. Fish and Wildlife Service manages 670,980 thousand acres of submerged lands in marine national monuments primarily for the benefit of fish and wildlife. Also, the government manages the Outer Continental Shelf acreage. The FY 2023 reported acreage was revised to conform with the FY 2024 presentation.

SFFAS No. 59, *Accounting and Reporting of Government Land* requires that the estimated acres of land and permanent land rights of 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.

As defined in SFFAS No. 59, 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mission of the federal government and includes land acquired for or in connection with other PP&E. PP&E land excludes withdrawn public lands or land restricted for conservation, preservation, historical, or other like restrictions.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. 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 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.

In addition to the land acreage included in the table above, DOI's U.S. Fish and Wildlife Service manages 670,980 thousand acres of submerged lands in marine national monuments, related to conservation and preservation, primarily for the benefit of fish and wildlife. Also, the government manages the Outer Continental Shelf acreage. The FY 2023 reported acreage was revised to conform with the FY 2024 presentation.

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