EXHIBIT 2 – WISCONSIN LAND USE CATEGORIES

Land uses in each of the market areas (see Exhibit 1) requiring opinion of typical fair market value are as follows:

A. Cropland, average dollar per acre
   Land that has been farmed to produce commodity crops at least once out of the last five years (including the associated non-infrastructure that is critical to farming drained hydric soils: ditches, buffers along ditches, pump stations, and irrigation pivots). Land currently in CRP qualifies as cropland.

B. Hayland, average dollar per acre
   Land that has been farmed to produce hay at least three out of the last five years OR cropped at least once during the last ten years.

C. Pasture, average dollar per acre
   Land that is primarily used to produce forage for livestock production (not cropped or used for hay production in the last five years).

D. Woodland, average dollar per acre
   Land that is dominated (>50% cover) by woody species with a minimum height of fifteen feet at maturity.

E. Wetland, average dollar per acre
   Land that contains hydric soils and currently has the hydrology to support a hydrophytic plant community. Land that has been idle for ten or more years and does not qualify as woodland.

Wisconsin would also like to request the vendor report on any NRCS conservation easement encumbered property sales in a separate section.