TAXPAYERS *for* COMMON SENSE

December 2024

Farm Bill: Ingraining Integrity

Achieving Fiscal Responsibility & Improving U.S. Department of Agriculture Program Outcomes

Nebraska, Taylor Siebert / Unsplash

Executive Summary

It's 2024 and the farm bill is overdue. The 118th Congress enacted a one-year farm bill extension in 2023 instead of a full five-year farm bill to succeed the last one passed in 2018. Whether 2024 is the year when a full farm bill reauthorization is enacted, or a new farm bill is punted yet again, to 2025, it's clear the status quo is unsustainable. According to the Congressional Budget Office (CBO), Congress's budget scorekeeper, the 2018 farm bill is on track to cost taxpayers a record $1.3 trillion over ten years. With our national debt surpassing $36 trillion, there could not be a better time for Congress to assess whether the farm bill and other U.S. Department of Agriculture (USDA) programs are achieving their goals.

Improving program integrity and fiscal responsibility in farm programs would not only save taxpayers hundreds of billions of dollars but also help farmers, rural communities, consumers, and the environment. Recent briefings and roundtables with farmers in Nebraska and Iowa provided a plethora of farmer-led ideas about how to focus programs on true need and promote resilience, instead of dependence on taxpayer subsidies.

The farm bill is a deeply impactful piece of legislation and covers everything from A to Z. Apple, almond, alfalfa seed, and avocado production are all insured through the $12 billion-per-year federal crop insurance program.[1] Zero-interest loans for rural economic development projects are provided as well, with broadband, nutrition assistance, bioenergy, and more scattered in between.[2]

Some USDA programs have roots in the Great Depression while others such as agricultural conservation programs were added in the 1980s. While programs have changed over the last century, some are predicated on conditions and circumstances that are no longer applicable. As such, significant opportunities exist to revisit the intent of USDA programs and find opportunities for common sense reform.

> *"There's no benefit in my mind from an farm payments of any kind when it comes to young beginning farmers, unless they can direct it right to them. And a lot of times they start out with that intention, but big money interests can get in there and change everything around to where it doesn't end up being that in the end."*
>
> – Nebraska farmer Scott Kinkaid, 2024

Net farm income in the U.S. set a record in 2022. Government payments to agriculture[3] , combined with highly subsidized federal crop insurance[4] , exceeded $50 billion in 2020 alone. Most farm subsidy payments benefit households with high incomes, including uncapped subsidies to millionaires and billionaires[5] within the federal crop insurance program.

Meanwhile, young and beginning farmers struggle to afford land, and consumers continue to face inflation.

Reforming farm bill and USDA programs can reap taxpayer savings while also improving public goods and opportunities for the next generation of agriculture. This report highlights independent experts' recommendations on ways to improve program integrity and accountability in USDA programs, in addition to important views from farmers and other experts.

This report's recommendations include:

- Eliminating outdated and duplicative programs,
- Improving transparency,
- Ensuring program goals are achieved in practice,
- Implementing consistent eligibility requirements across programs and closing loopholes, and
- Insisting Congress makes federal funding decisions - not USDA.

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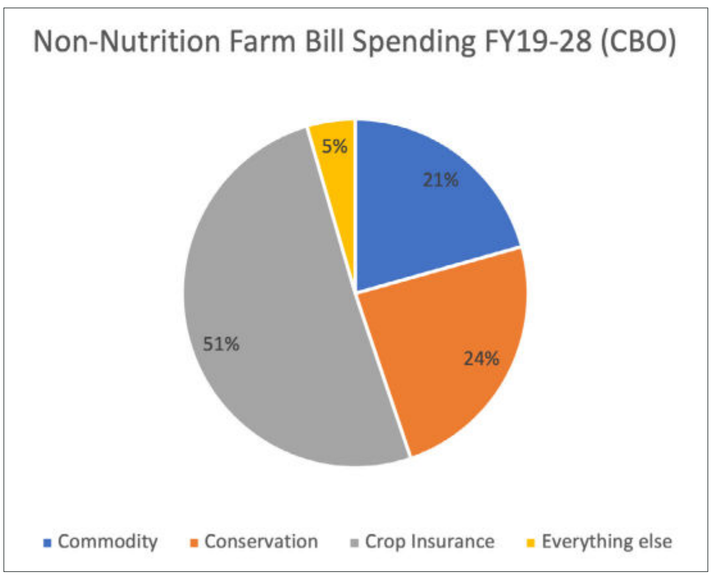
Introduction

The farm bill represents one of the costliest and most impactful pieces of legislation on Congress's plate. In just ten years, projected farm bill costs have doubled.[6]

Approximately 83% of farm bill funding flows to nutrition programs like the Supplemental Nutrition Assistance Program (SNAP). Of the remaining 17%, approximately half is directed to highly subsidized crop insurance, one-fourth to farm commodity and disaster programs (primarily for corn, soybeans, peanuts, cotton, wheat, and rice), and the remaining one-fifth to conservation. The remainder is dedicated to other programs that include research, trade, energy and rural development.



The farm bill process is a prototypical example of costly Washington dysfunction. Disparate programs are sandwiched together in one large piece of legislation in an attempt to win over both rural agricultural districts and urban ones. Some programs like SNAP reach more than 40 million Americans, but most farm subsidies benefit a small number of the largest and wealthiest landowners and operations across the country, including millionaires and billionaires.

Past farm bill reform efforts to rein in wasteful farm subsidy payments to individuals who do not farm, for instance, were passed by both the House and Senate only to be watered down during implementation by USDA. Staunch common sense policy reform champions can be found across the country and the political spectrum, ranging from U.S. Senators Jeanne Shaheen (D-NH) and Chuck Grassley (R-IA) to Congressmen Earl Blumenauer (D-OR) and Ralph Norman (R-SC).

USDA program loopholes and additional spending authorized outside the farm bill process have resulted in a significant increase in spending on agricultural programs in recent years. Parochial, special interest spending found its way into ad hoc "emergency" disaster spending bills, COVID-19 assistance, USDA-authorized spending through the Commodity Credit Corporation (CCC), and more. The result was even more taxpayer subsidies flowing to individuals, some of whom did not need taxpayer support, while other farmers received little or no taxpayer funding at all.

To hear directly from Nebraska farmers about their views on farm subsidies & highly subsidized crop insurance, please listen to our 2023 podcast "Farm Bill Field Trip"

Methodology

This report does not assess every USDA program. Tackling all USDA programs may result in a report closer to the length of the last farm bill – 530 pages, or more.[7] Instead, this initial report focuses on some of the biggest ticket items in the farm bill and related spending, in addition to those items that benefit special interests. We provide just a flavor of the smorgasbord of USDA programs and attempt to show some common themes throughout this bill. The report highlights ways to improve program integrity, transparency and accountability while reducing waste, fraud, and abuse.

Sources for information in this report include USDA's budget request,[8] in addition to CBO, Congressional Research Service (CRS), Office of Inspector General (OIG), and Government Accountability Office (GAO) reports. Spending information is also gleaned from the 2018 farm bill[9] and recent COVID-19 spending, annual appropriations, and other bills, including the Inflation Reduction Act (IRA) of 2022 and Infrastructure Investment and Jobs Act (IIJA) of 2021. Several farm bill programs received additional funding through IRA, IIJA, or both. Where applicable, these higher spending levels are noted.

U.S. Secretary of Agriculture Tom Vilsack speaks at 2024 National Ag Day
U.S. Department of Agricultre / flickr

Improper payment rates, programs that lack internal controls, and programs at risk of waste, fraud, and abuse are noted, in addition to examples of programs that are duplicative of one another. Where federal spending circumvents Congressional directives, such as eligibility requirements in SNAP[10] or failure to ensure farm subsidy recipients are actually farmers,[11] notations are provided.

The report is organized by farm bill title, beginning with Title I (Commodities) and ending with Title XI (Crop Insurance). Not all farm bill titles are covered in this report, but program integrity improvement recommendations can be applied to programs broadly at USDA. The report ends with an overview of other agricultural spending, including unbudgeted ad hoc disaster payments, COVID-19 income guarantees, and non-Congressionally authorized CCC spending. Where additional USDA spending flowed through IRA or IIJA, these totals are noted as well. While separate from the farm bill, many non-farm bill programs overlap with farm bill programs, are duplicative, or provide subsidies to the same individuals.

The report is not meant to be exhaustive but rather, showcase common themes that could provide the basis for common sense reforms.

Commodities – Title I

Ten years ago, the 2014 farm bill eliminated the wasteful direct payment program, which cost taxpayers $5 billion annually. However, Congress plowed the "savings" from direct payments into two programs, known as Price Loss Coverage (PLC) and Agriculture Risk Coverage (ARC). PLC and ARC were both identified by USDA's OIG as needing to come into compliance with steps to reduce improper payments.[12] Other programs in the farm bill commodity title

Farm Bill Commodity Title Programs

Program	Description	Details of Funding/Recipients	Taxpayer Cost
Price Loss Coverage (PLC)	Minimum government-enforced crop prices for selected crops; subsidy payments sent to eligible producers if annual marketing year crop prices dip below price mandated in farm bill.	Primarily benefiting large wealthy farm operators & landowners with historic government-documented acreage of peanuts, rice, corn, wheat, and cotton.	Projected cost of $28 billion from FY25-34, according to CBO.[13]
Agriculture Risk Coverage (ARC)-County	Subsidy payments paid if small dips in expected income occur annually; specifically, if county revenue for a certain crop falls below a government-set level, subsidy payment is made based on historic Olympic average.	Primarily benefiting large & wealthy farm operators & landowners with historic government-documented acreage of corn, soybeans, wheat, rice, sorghum, and other commodity crops.	Projected cost of more than $15 billion from FY25-34, according to CBO.[14]
Agriculture Risk Coverage (ARC)-Individual	Subsidies paid if small dips in expected income occur annually; specifically, if individual farm revenue for a certain crop falls below a government-set level, subsidy payment is made based on historic Olympic[15] average.	Similar to ARC-County.	Projected cost of $586 million from FY25-34, according to CBO.[16]
Farm Bill Authorized Disaster Programs	Please see our fact sheet entitled "Why Disaster Spending? Taxpayers Already Created a Generous Safety Net for Agriculture" for a description of an alphabet soup of rhyming federal programs (TAP, NAP, ELAP, etc.).	Producers of honeybees, livestock, farm-raised fish, crops not covered under federal crop insurance (like sea grass and sea oats), and more.	Projected cost of $11 billion from FY25-34 according to CBO.[17]

include certain disaster programs and market-distorting sugar and dairy supports, among others. Please note that disaster spending in the farm bill Commodity Title is different from disaster spending authorized in supplemental "emergency" spending bills, found at the end of the report.

GAO has published numerous reports on waste, fraud, and abuse in farm commodity programs[18] and specific ways that certain individuals exploit farm subsidy program loopholes.[19] While Congress successfully closed some loopholes in past farm bills, USDA watered down implementation of these common sense measures.[20] GAO documented certain farm operations claiming more than 15 individuals personally managed farming operations for one individual farm, resulting in farm subsidy payments to each individual.[21] GAO also identified farm subsidy payments to deceased individuals.[22]

> *"...[W]e're also seeing increased subsidization for commodities with taxpayers' money with this coming farm bill, potentially grabbing more of that pie, pulling money away from conservation and conservation practices that are proven to mitigate and adapt to a changing climate.... So let's have a policy shift to value the land differently."*
>
> - Iowa farmer, 2024

Meanwhile, some Members of Congress representing districts or states standing to benefit from increased PLC "reference price" subsidies are calling for higher government-enforced minimum crop prices in the next farm bill. Proponents cite higher input costs as one reason why more generous subsidies should be forked over. Increasing subsidies, however, will not solve challenges with high input costs.

Recommendations - Commodity Title

- **Increase equity:** As recently as 2023, GAO indicated USDA had not yet adequately acted upon a 2013 GAO recommendation to ensure that individuals exceeding income limitations are not continuing to receive farm subsidies.[23] Numerous President's' budget requests – from both Republican and Democratic administrations – recommended closing subsidy loopholes and reining in subsidies to millionaires, by lowering the adjusted gross income cap for farm subsidy eligibility from the current level of $900,000 to $500,000.[24] A Nebraska farmer recently proposed tying farm subsidy payments to individual producers' Social Security Numbers.

- **Eliminate duplication:** Academics and independent analysts identified overlap and duplication[25] between farm commodity programs and other federal programs such as crop insurance, with program benefits at times flowing to the same individuals. CBO recommended an elimination of Title I Commodity programs for an estimated taxpayer savings of $50 billion over ten years,[26] which farmers have also supported.[27]

Conservation – Title II

Some current farm bill conservation programs have their roots in the 1985 farm bill, with others created in more recent farm bills. Programs include land set-aside programs such as the Conservation Reserve Program (CRP) which pays farmers to conserve land for wildlife habitat and grasslands, for instance. Other programs such as the Environmental Quality Incentives Program (EQIP) and Conservation Stewardship Program (CSP) are so-called "working lands" programs where farmers or ranchers receive funding to plan for and adopt conservation practices such as soil conservation, cover crops, crop diversification, rotational grazing, and many more. Yet other programs such as the Regional Conservation Partnership Program (RCPP) aim to address water quality and quantity issues, for instance, at a regional scale instead of focusing on an individual farm.

Soybeans growing in rye cover crop | USDA NRCS South Dakota / flickr

Farm Bill Conservation Title Programs

Program	Description	Details of Funding/Recipients (from EWG conservation database)	Taxpayer Cost
Conservation Reserve Program (CRP)	Land set-aside program for landowners planting perennial grasses, trees, wildlife habitat, etc.	Past funding directed to grass plantings (native & introduced),-followed by wildlife habitat, filter strips, wetland restoration, and riparian buffers; top states receiving funding include IA, IL, MN, TX & MO.[28]	Projected cost of $21.3 billion from FY25-34, according to CBO.[29]
Conservation Stewardship Program (CSP)	Intended to incentivize adoption of "additional conservation activities in a comprehensive manner on a producer's entire operation,"[34] meeting more	Most past funding directed to cover crops, followed by prescribed grazing, nutrient management (adjusting fertilizer use, for instance), pasture, and hay planting & reduced tillage; top states receiving funding include SD, AR, MN, ND, and MS[35]	Projected cost of $9.3 billion from FY24-33, according to CBO.[36]
Regional Conservatio Partnership Program (RCPP)	Intended to provide "financial and technical assistance for state, multistate, or watershed-scale projects."[37]	FY22 projects[38] included grasslandand wetland conservation, plantingcover crops, among others. Some funded practices are also addressed in other USDA conservation programs.	Projected cost of $3 billion from FY25-34, according to CBO.[39]
Agricultural Conservation Easement Program (ACEP)	Prioritizes "agricultural land easements that limit nonagricultural uses on productive farm or grasslands, and wetland reserve easements that protect and restore wetlands."[40]	Top states receiving funding include FL, AR, LA, MT, and MS.[41]	Projected cost of $4.5 billion from FY25-34, according to CBO.[42]

Most USDA conservation programs received spending bumps in the IRA because historically, farmers applied for programs but were turned away due to insufficient funding.[43] The one exception is CRP, which did not receive additional funding through the IRA.

Increased Agricultural Conservation Program Investments in the Inflation Reduction Act of 2022

	EQIP	CSP	ACEP	RCPP
FY23	$250,000,000	$250,000,000	$100,000,000	$250,000,000
FY24	$1,750,000,000	$500,000,000	$200,000,000	$800,000,000
FY25	$3,000,000,000	$1,000,000,000	$500,000,000	$1,500,000,000
FY26	$3,450,000,000	$1,500,000,000	$600,000,000	$2,400,000,000
Total	**$8,450,000,000**	**$3,250,000,000**	**$1,400,000,000**	**$4,950,000,000**
Grand Total				**$18.05 billion**

Some Members of Congress proposed shifting IRA conservation investments to in-creased spending on commodity or crop in-surance subsidies. If implemented, more farm subsidy payments would land in the hands of large and wealthy farm operators who can con-tinue business as usual farming practices while farmers seeking to voluntarily shift production practices will be turned away.

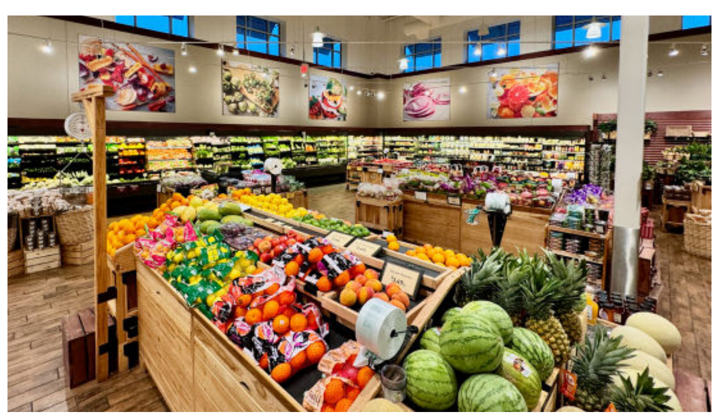
Recommendations – Conservation Title

- **Eliminate wasteful spending:** IRA conservation investments should not be shifted to increase taxpayer expenditures on farm commodity and/or crop insurance subsidies. Taxpayers should also not be on the hook for paying for normal costs of doing business, such as manure clean-up.
- **Eliminate duplication:** While steps were taken in prior farm bills to consolidate conservation programs, more steps could be taken to ensure programs are not duplicating one another.
- **Maximize public benefits at least cost:** Academic experts identified significant benefits that could result if conservation program investments were distributed in a more cost-effective way, through the use of auctions, for instance.[44] Utilizing environmental benefit indices to the fullest extent and competitive bidding[45] are other taxpayer-friendly ways academics have identified opportunities to ensure conservation investments achieve the most public benefits.

Nutrition - Title IV

The Nutrition Title (Title IV) makes up the largest portion of farm bill costs, between 80% and 85%. The primary program under this umbrella is SNAP. SNAP provides supplemental benefits for eligible households (generally earning 130% of poverty level[46]), aimed at temporary nutrition assistance. CBO most recently projected SNAP will cost taxpayers $112 billion in FY24, with benefits flowing to approximately 41 million people; CBO estimated an average monthly benefit per participant of $204.01, or $2,448 annually.[47] USDA states that SNAP beneficiaries may receive assistance for "3, 6, or 12 months—after which the household must be recertified to continue receiving benefits."[48] An application and face-to-face or phone interview is required, in addition to relevant income and asset tests.[49] According to CRS, "SNAP fraud is relatively rare, according to available data and reports."[50]

Individuals may also become eligible for SNAP based on "categorical eligibility" where "SNAP eligibility is automatically conveyed based upon the applicant's participation in other means-tested programs, namely Supplemental Security Income (SSI), Temporary Assistance for Needy Families (TANF), or General Assistance (GA)."[51] CRS notes that "states have the option of interpreting categorical eligibility broadly,"[52] resulting in SNAP eligibility at times conveyed through a TANF benefit or service "such as a brochure or referral to a telephone hotline."[53] Households earning up to twice the federal poverty level are able to qualify for SNAP through categorical eligibility under certain circumstances, in certain states.



Fresh Market in Deleware | Harrison Keely/ WikiMedia

In 2021, USDA reevaluated the Thrifty Food Plan (TFP), which resulted in increased SNAP monthly benefits and an overall 21% increase in TFP costs.[54] According to GAO, TFP "describes how much it costs to eat a healthy diet on a limited budget, and is the basis for maximum Supplemental Nutrition Assistance Program (SNAP) benefits."[55]

Recommendations – Nutrition Title

Independent analysts have made the following recommendations on SNAP, including:

- **Reduce fraud:** In 2018, GAO recommended ways to reduce "retailer trafficking" in SNAP, such as imposing higher penalties and assessing the reauthorization of high-risk stores.[56]
- **Increase equity:** GAO also stated, "To improve SNAP program integrity and oversight, the Secretary of Agriculture should require... revisit[ing] agency guidance on change reporting requirements to ensure that all households, including those deemed eligible under [broad-based categorical eligibility] with incomes above the federal gross income limit, are treated equitably."[57]
- **Enhance transparency and accountability:** Regarding the TFP update, GAO made recommendations for future TFP reevaluations, including peer-reviews and better project management.[58]

This analysis represents just a portion of nutrition program[59] recommendations, with others covering the Women, Infants, and Children (WIC) program, National School Lunch Program, and more.[60]

Trade - Title III

The Trade Title of the 2018 Farm Bill (Title III) contains programs aimed at providing international food assistance and trade and marketing development for certain organizations. A summary of three primary programs in the Trade Title is provided below. Some recipients of Market Access Program (MAP) funding have received taxpayer subsidies for several years in a row. Additional discussion of these programs is found in the "Other Farm Subsidy Sandwich Spending" section below.

Container Ship Carrying Goods | Ian Taylor/Unsplash

Farm Bill Trade Title Programs

Program	Description	Details of Funding/Recipients	Taxpayer Cost
Market Access Program (MAP)	Trade support "to encourage the development, maintenance, and expansion of commercial export markets for U.S. agricultural commodities."	FY23 funding recipients[61] include organizations ranging from the American Peanut Council and the Cotton Council International, to the U.S. Grains Council and the U.S. Meat Export Federation. Many of these organizations have received taxpayer subsidies for years.[62]	$200 million each year since the program has mandatory baseline funding provided through the farm bill.[63]
Foreign Market Development Program (FMD)	USDA website states program is intended to help "create, expand and maintain long-term export markets for U.S. agricultural products."[64]	Program recipients include many of the same organizations that receive MAP subsidies, including the American Peanut Council, Cotton Council International, U.S. Grains Council, and the U.S. Meat Export Federation, among others.[65]	Estimated funding of $245 million each year from FY25-34, according to CBO.[70]
Food for Progress	According to USDA, U.S. agricultural commodities are "donated to recipient countries [and] are sold on the local market," creating proceeds for programs;[67] portion of commodities must be shipped on U.S.-flagged vessels.[68]	In FY23, implementors of projects included Land O' Lakes Venture37 in Lesotho (monetized wheat), ACDI/VOCA in Bangladesh (monetized soybeans), and other related projects in Nepal, Togo, Cote d'Ivoire, The Gambia, and Mauritania.[69]	Estimated funding of $245 million each year from FY25-34, according to CBO.[70]
Food for Peace	Allows for food aid funding during emergencies, in addition to non-emergency programs, to be administered by the US Agency for International Development (USAID).[71]	Funding directed to countries such as Syria, South Sudan, Somalia, Nigeria, and Yemen.[72] In FY18, 20% of funding was spent on non-emergency projects,[73] such as Catholic Relief Services projects in Guatemala related to increasing agricultural production and other priorities.	FY22 total of $1.84 billion which includes $100 million from Ukraine supplemental funding.[74]

Recommendations – Trade Title

- **Improve transparency and accountability:** For Food for Progress, GAO provided prior recommendations on better transparency, accountability, and ensuring the program is not resulting in unintended consequences such as undercutting local markets[75] or increasing costs due to shipment requirements.[76] Regarding Food for Peace, GAO made prior recommendations on effective implementation of the program, including monitoring data.[77]

- **Eliminate duplication:** FMD and MAP provide subsidies to many of the same organizations, year after year, so consolidation efforts could save taxpayer dollars and improve program outcomes. In addition, better agency collaboration has been recommended by GAO given both USAID and USDA manage international food aid efforts.[78]

Rural Development - Title VI

Some USDA Rural Development (RD) programs, such as those for rural electrification, originated in the 1930s[79] and 1940s[80] while other programs focused on rural businesses and community development began in the 1970s.[81] The resulting maze of USDA's RD programs cover everything from rural housing, water and wastewater, and broadband service to economic development and energy assistance. The wide range of topics covered by RD programs at times overlap with programs offered by other federal agencies. While not exhaustive, below is a flavor of the wide range of USDA RD programs supported by federal taxpayers.

Recommendations – Rural Development Title

- **Eliminate duplication:** According to both CRS and GAO, various proposals have been offered to consolidate RD programs that may overlap with those at other federal agencies, including those at the Department of Housing and Urban Development (HUD). 101 In addition, a 2022 GAO report concluded, "Federal broadband efforts are fragmented and overlapping, with more than 100 programs administered by 15 agencies…" so programs could be consolidated. 102 Yet other programs, including certain RD energy efficiency programs, overlap with farm bill energy title programs.

Consolidating duplicative programs and streamlining their administration could improve program integrity and save taxpayer dollars, all while improving rural residents' access to services.

Farm Bill Rural Development Title Programs

Program	Description	Details of Funding/Recipients	Taxpayer Cost
Rural Housing Service (RHS) direct loans and loan guarantees (Section 502)	According to CRS, RHS provides direct loans to eligible individuals in rural areas to "purchase homes to be used as primary residences,"[82] in addition to providing guaranteed loans.	Direct loans to very low- and low- income individuals (eligibility determined when the loan is approved) and loan guarantees for "eligible low- and moderate-income households to purchase homes."[83]	$1.25 billion in FY23 direct loans provided in the Consolidated Appropriations Act of 2023 84 & guaranteed loan availability of $30 billion in FY23.[85]
Rural Energy Savings Program	According to USDA, "provides loans to rural utilities and other companies who provide energy efficiency loans to qualified consumers to implement durable cost-effective energy efficiency measures."[86]	Loans were made to electric cooperatives in South Carolina to reduce consumers' energy bills and energy efficiency projects in Ohio, for instance.[87]	2018 farm bill provided annual appropriations (discretionary funding) of $75 million per year through FY23.[88]
Business and Industry Loan Guarantees	According to USDA, "offers loan guarantees to lenders for their loans to rural businesses."[89]	$1.2 million solar loan made to Georgia Solar I LLC in VT in Nov. 2023.[90]	$1.8 billion in guaranteed loans available in FY23, according to USDA's budget summary.[91]
Water & Waste Disposal Loan & Grant Program	According to USDA, "provides funding for clean and reliable drinking water systems, sanitary sewage disposal, sanitary solid waste disposal, and storm water drainage to households and businesses in eligible rural areas."	Loan and grant provided to NC entity partially due to "pesticide and nitrate run-off from agricultural uses," resulting in well water contamination.[92] Other taxpayer-backed loans and grants provided to local utilities, water districts, and other entities for wastewater & other projects otherwise paid for by ratepayers and local sources.	$1.4 billion in direct loans availability & $584 million in grants in FY23, according to USDA's budget summary.[93]

Community Facilities Direct Loan & Grannt Program	Funds projects ranging from rural healthcare and public safety services (such as fire departments) to local food systems and museums	Dec. 2023 awards were made to the City of Anamosa (IA) for "fingerprinting scanners, tables, chairs, cabinets, and animal kennels to facilitate law enforcement operations" & the City of Corning (IA) to remodel a city hall, just to name a few.[94]	For FY23, $2.8 billion in direct loan availability, $650 million in guaranteed loans, $18 million in grants, an $325 million in earmarks, according to USDA's budget summary.[95]
Broadband ReConnect Program	According to USDA, provides "for the costs of construction, improvement, or acquisition of facilities and equipment needed to provide broadband service in eligible rural areas."[96]	Telephone companies and other entities were awarded grants & other funding to deploy fiber and provide internet connectivity to individual residences, businesses, and communities. 97 Average cost to service an individual household exceeded $350,000 in some states in FY22.[98]	FY22 funding higher than prior years due to increased funding in IIJA 99 ($1.926 billion), which was on top of $436.605 million provided in the Consolidated Appropriations Act of 2022. 100

Farm with Broadband/Cell Tower | Canva

Energy - Title IX

The Energy Title of the 2018 Farm Bill (Title IX) contains numerous programs which initially aimed to spur the conversion of non-food feedstocks to fuel and energy, including biofuels, heat, and power. Some programs, such as the Biomass Crop Assistance Program (BCAP), failed to achieve their stated goals, according to a 2012 USDA OIG report.[103] Federal funding for BCAP was thus reduced significantly.

Other Farm Bill Energy Title programs such as the Rural Energy for America Program (REAP) and the Bioenergy Program for Advanced Biofuels (BPAB) provided taxpayer subsidies to mature industries that have received federal support for decades. When USDA began providing REAP subsidies to ethanol blender pump projects (specialized pumps dispensing higher blends of corn ethanol), Congress added a provision to the 2014 Farm Bill prohibiting this practice. However, USDA found a different way to subsidize ethanol blender pump projects, despite Congress's disapproval, with CCC funding.[104]

Recommendations – Energy Title

- **Eliminate duplication and waste:** With advanced biofuels production already mandated by the federal Renewable Fuel Standard (RFS), not to mention an array of tax credits available for the industry (some enacted in IRA[114]), ample opportunity exists to eliminate duplicative programs and those failing to achieve intended goals.

Farm Bill Energy Title Programs

Program	Description	Details of Funding/Recipients	Taxpayer Cost
Rural Energy for America Program (REAP)	Intended to support "grants for energy audits and renewable energy development assistance" & "financial assistance for energy efficiency improvements and renewable energy systems."[105]	From 2010-2021, 74% of REAP funding supported solar projects, 7% for energy efficiency & energy audits, 6% for anaerobic programs adding additional subsidies to certain agricultural producers' balance sheets – either legislatively outside the farm bill process or unilaterally by USDA. & biogas, 3% for corn ethanol facilities or ethanol blender pumps, and other projects.[106]	$1.2 billion spent from 2010-2021. The 2018 Farm Bill authorized $50 million in mandatory baseline funding each year. IRA authorized additional $2.025 billion for REAP from FY22-27.
Bioenergy Program for Advanced Biofuels	Taxpayer subsidies to expand production of advanced biofuels, which does not include ethanol derived from corn kernel starch.	From 2009-2016, biofuel facilities utilizing vegetable oil (including soy oil), animal fats, used cooking oil, and similar feedstocks received 75% of funding, with 22% flowing to facilities producing ethanol or other biofuels from corn in combination with soy or sorghum/milo.	$275 million was spent from 2009-2016. 2018 Farm Bill provided $7 million in mandatory funding each year from FY19-23.
Biomass Crop Assistance Program	Intended to provide annual payments to producers of new, non- food bioenergy feedstocks in addition to collection, harvest, storage, and transportation (CHST) payments for feedstocks such as corn leaves and cobs.	Most CHST payments went to existing industries, according to USDA OIG.[107] OIG stated, "The results of our review indicate that the matching payments authorized by Congress and disbursed by USDA did little to stimulate the collection, harvest, storage, or transportation of new types or sources of biomass materials."[108]	The 2008 Farm Bill provided such sums as necessary for BCAP.[109] $248 million was spent in FY10 alone, according to CBO.[110] Congress limited program expenditures to only discretionary funding in the 2018 Farm Bill.
Biorefinery Assistance Program	Develop new technologies for advanced biofuels, renewable chemicals, and biobased product manufacturing to increase energy independence, economic development, promote public health and the environment, and diversify markets.[111]	Projects receiving loan guarantees backed by taxpayers include those utilizing woody biomass, municipal solid waste, and other feedstocks. Subsidized projects such as Range Fuels failed.[112]	Over $1.2 billion in taxpayer-backed loan guarantees considered or finalized from 2009- 2016. [113] 2018 Farm Bill provided $75 million in discretionary funding each fiscal year, through FY23.

Crop Insurance - Title XI

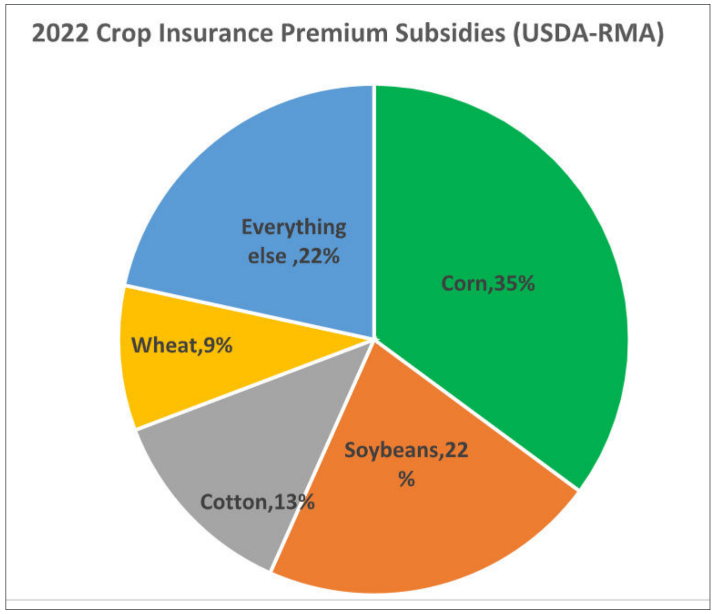
The federal crop insurance program began in the 1930s, but its uptake was limited until Congress greatly expanded subsidies over the past few decades. The program has since grown in size and scope, covering more than 140 different crops. Recently, significant taxpayer expenditures have covered pasture and rangeland as well. Taxpayer subsidization of crop insurance was intended to prevent farmers from shouldering the entirety of yield losses on their own, following severe droughts, floods, or other disasters. Crop insurance was also intended to eliminate annual ad hoc disaster aid packages authorized by Congress; however, since 2017, ad hoc aid has been provided **in addition** to crop insurance subsidies.

"Indeed, the current policy design reveals that [federal crop insurance] premium subsidies are either a means of income redistribution or a policy failure."

– 2021 study by agricultural economists, University of NE-Lincoln

Federal crop insurance has become the largest and most expensive agricultural subsidy program in the farm bill. Crop insurance premium subsidies are based on the value of production - the larger the farm, the more subsidies one is eligible for. On average, federal taxpayers pay 60 cents for every $1 of crop insurance coverage, which is unlike any other type of insurance such as auto or homeowner. Crop insurance premium subsidies rose to a record high of $12 billion in 2022.[115] Most crop insurance premium subsidies flow to just a handful of commodity crops – corn, soybeans, cotton, and wheat.

The federal crop insurance program also heavily subsidizes private insurance companies and agents to sell and service policies. These subsidies and benefits have ballooned in recent years, rising to $3.7 billion in FY22, which includes underwriting gains in addition to administrative and operating (A&O) subsidies.[116] GAO recently found that some private insurance companies (and agents) received $3 million to sell and service just one single policy in 2022.[117]



On top of revenue- and yield-based policies, taxpayers subsidize a growing number of other crop insurance-related policies as well. Some are referred to as "shallow loss" subsidies, which are similar to the 100%-subsidized ARC program in the farm bill's Commodity Title. Just a handful of other highly subsidized crop insurance policies (or policy add-ons) are listed below. Crop insurance subsidies are currently nontransparent, meaning unlike other farm programs, taxpayers do not know which companies and individuals are receiving subsidies. Crop insurance subsidies are also not subject to asset or income means testing, enabling millionaires and billionaires to receive taxpayer subsidies.


Missouri | Emily / Flickr

"[Shallow loss programs] are there to make sure you never screw up."

– Farmer from Northeast Nebraska

Farm Bill Crop Insurance Title Programs

Program	Description	Details of Funding/Recipients	Taxpayer Cost
Revenue Protection (RP)	According to USDA, intended to "insure producers against yield losses due to natural causes ... and revenue losses caused by a change in the harvest price from the projected price."[118]	Most crop insurance policies are revenue-based, meaning an agricultural producer need not actually lose a crop to a flood or drought, for instance, to receive an indemnity payment. In 2022, 70% of RP subsidies went to just corn & soybeans.[119]	$8.55 billion in premium subsidies in 2022[120]
Supplementa l Coverage Option (SCO)	Shallow loss program designed to subsidize dips in annual income of just 14%,[121] with taxpayers paying 65% of premiums.	Initially available to barley, corn, soybeans, wheat, sorghum, cotton, and rice growers.[122]	$234.5 million in premium subsidies in 2022.[123]
Stacked Income Protection Plan (STAX) (related policies)	Shallow loss program designed to subsidize dips in annual income of as little as 10%, with taxpayers paying 80% of premiums.	Only currentlyl available to cotton producers.	$377 million in premium subsidies in 2022.[124]
Margin protection (MP)	According to Farm Credit Services, "provides coverage against unexpected losses due to price, yield or increase in input costs."	Available to corn, rice, soybeans, and wheat producers in certain states.[125]	$94 million in premium subsidies in 2022.[126]
Whole Farm Revenue Protection (WFRP)	Covers multiple crops in a single policy.	Designed for diversified agricultural producers.	$87.8 million in premium subsidies in 2022.[127]

Recommendations – Crop Insurance

- **Increase transparency:** Taxpayers do not currently know the amount or recipients of federal subsidies provided to private crop insurance companies or agricultural producers each year. This secrecy must end.

- **Enhance accountability and resilience:** Taxpayers should not be on the hook for subsidizing the conversion of sensitive land, such as grasslands or wetlands, to cropland that is heavily subsidized. Crop insurance can better incorporate risk-reducing strategies to save both taxpayers and farmers money in the long run.

- **Increase equity:** A 2023 GAO report recommended Congress "consider reducing premium subsidies for the highest-income participants." [128] GAO also previously recommended capping unlimited crop insurance premium subsidies at $40,000 per producer annually, 129 and farmers have suggested phasing premium subsidies out over a specific timeframe, such as 10 years.

- **Reduce waste:** The 2023 GAO report also recommended Congress repeal a 2014 farm bill provision prohibiting taxpayers from realizing savings from renegotiation of an agreement between the federal government and private crop insurance companies regarding administrative subsidies and underwriting gains.[130]

The estimated taxpayer savings from crop insurance reforms are significant. CBO estimated taxpayer savings of $28 billion from FY23-32 if subsidies were reduced for both private insurance companies and agricultural producers.[131] Specifically, CBO recommended limiting insurance companies' A&O taxpayer subsidies to roughly $950 million annually, meeting a rate of return of 12% (instead of higher rates currently being realized), and reducing taxpayer-paid premium subsidies from 60%, on average, to 40%.[132] These policy recommendations, if implemented, would save tens of billions of taxpayer dollars reduce unintended consequences such as farm consolidation[133] and less crop diversification, while still providing a generous taxpayer-financed income safety net for agricultural businesses.

Other Farm Subsidy Programs

Since adoption of the last farm bill in 2018, Washington has directed approximately $75 billion to agricultural interests outside of the regular farm bill process. These include "emergency" appropriations in response to natural disasters and COVID-19, in addition to USDA-directed spending in response to COVID-19 and trade disruptions through the CCC. These legislative and administrative actions are at times duplicative of, or even undermine, federal farm bill programs, add unnecessary complexity and confusion, and result in improper payments.

For more information on the Administration's use of the CCC - spending taxpayer dollars on programs Congress never specifically authorized - please see "Congressional Oversight vs. Administrative Discretion Gone Wild? The Case of the Commodity Credit Corporation"

Certain agricultural producers have been eligible for several added layers of farm subsidy spending in addition to similar subsidies offered through the farm bill – including crop insurance, commodity, and other subsidies. Below is a list of just a few of the most recent – and expensive – programs adding additional subsidies to certain agricultural producers' balance sheets – either legislatively outside the farm bill process or unilaterally by USDA.

Agricultural Subsidy Spending Outside the Farm Bill

USDA Commodity Credit Corporation spending not specifically authorized by Congress			
Program	**Description**	**Details of Funding/ Recipients**	**Taxpayer Cost**
Market Facilitation Program	Payments issued to certain agricultural producers in response to the then-President Trump Administration's trade disruptions and tariffs.	According to GAO, "payments for non specialty crops (corn, cotton, sorghum, soybeans, & wheat) received $8.2 billion (about 95%) of total 2018 MFP payments, & about 44% of total payments went to farming operations" in IL, IA, MN, NE & IN.	$23 billion in MFP payments in 2018 and 2019.
Partnerships for Climate Smart Commodities	According to USDA, "provide grants to partners to implement large-scale pilot projects that create market opportunities for commodities produced using... climate-smart practices."	Projects with a presence in MO, TX, CA, AR & IN top the list; most projects aim to address the following types of agricultural production: beef, corn, dairy, specialty crops & soybeans.	$3.1 billion announced in 2022.

Supplemental spending authorized by Congress outside farm bill process			
Program	**Description**	**Details of Funding/ Recipients**	**Taxpayer Cost**
"Emergency," unbudgeted ad hoc disaster spending; implemented at USDA as the Wildfire and Hurricane Indemnity Program (WHIP), Emergency Relief Program (ERP), among others	Availability of federally subsidized crop insurance & farm bill disaster programs were intended to negate the need for supplemental disaster aid, but since 2017, Congress authorized supplemental disaster spending for certain crops & livestock, for eligible disasters since 2017.	Prior to 2023, USDA provided disaster payments to producers based on past livestock and crop production, meaning larger, established producers received significantly higher payments than small, new, or beginning producers. Some payments went to producers already receiving crop insurance indemnities, and other payments went to individuals forgoing the purchase of subsidized crop insurance. Crop/livestock payment breakdown unknown.	Exact amount unknown, but according to USDA-ERS, roughly $20 billion has been spent or is in the process of being spent, out of $20 billion authorized by Congress.
Combination of CCC & Congressionally-authorized supplemental spending			
COVID-19 spending, implemented at USDA through the Coronavirus Food Assistance Program (CFAP) & other programs	Payments authorized under CCC and various supplemental spending bills in response to the COVID-19 pandemic, directed toward certain crops and livestock but also cover crops, biofuels, and other priorities.	Top recipients of CFAP1, CFAP2 & related top-up payments included cattle, followed by corn, soybeans, dairy/milk, wheat, and hogs/pigs. Approximately 20% of CFAP payments were for everything else, including nuts, sugar, cotton, eggs, rice, fruits, vegetables, and more.	According to USDA, $31.3 billion spent on CFAP1 and CFAP2 payments, including top-ups. Billions in additional spending on USDA nutrition, biofuels, and other COVID-19-related programs.

GAO issued numerous reports on these ad hoc programs, identifying ways to improve program integrity and oversight within CFAP, MFP, and more.

In addition, IRA & IIJA authorized additional spending on biofuels, energy, REAP, and other USDA programs. Some recent supplemental spending is duplicative of farm bill-authorized programs. Just a few examples include:

- **Trade:** In 2023, $1.2 billion Regional Agricultural Promotion Program (RAPP) authorized by USDA unilaterally with use of CCC funding, on top of $300 million from the CCC-funded Agricultural Trade Promotion Program (ATP) in 2018 and 2019. The similar $200 million-per-year MAP is already authorized through the farm bill. Some ATP funding recipients are identical to MAP funding recipients, including the U.S. Grains Council and the U.S. Meat Export Federation.

- **Biofuels:** The IRA authorized $500 million in spending on biofuel infrastructure projects, on top of $300 million in CCC spending for the Biofuels Infrastructure Partnership (BIP) and Higher Blends Infrastructure Incentive Program (HBIIP). Biofuels infrastructure projects are also subsidized through a federal tax credit.

From 2011-2014, USDA's REAP program also funded these projects until Congress ended the diversion of taxpayer dollars from rural wind and solar projects to biofuels in the 2014 farm bill.

In addition to the aforementioned conservation program spending increases within IRA, Appendix 2 contains a summary of USDA spending bumps within IRA.

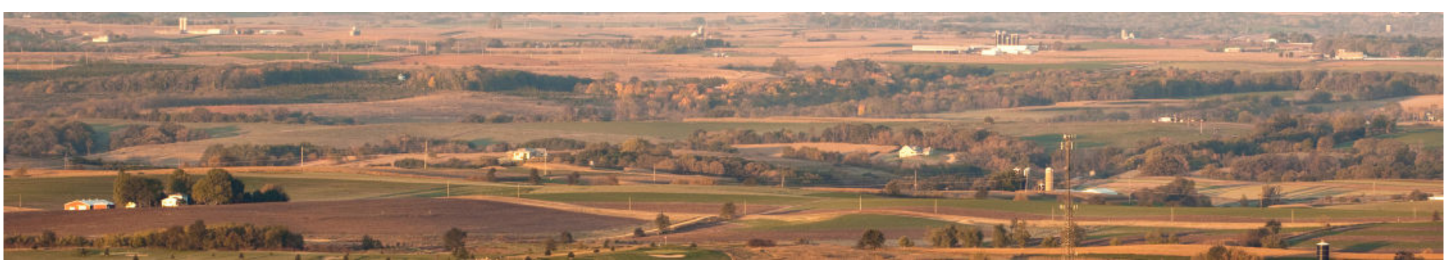
Comparison of Farm Bill Program Eligibility Requirements, or Lack Thereof

Stark contrasts exist in USDA program eligibility. On the one hand, a four-person household is eligible for approximately $10,000 in SNAP benefits annually. Meanwhile, crop insurance premium subsidies are currently unlimited, with commodity, disaster, trade, and COVID-19 payments layered on top. A recent GAO report identified a dairy in the western U.S. receiving $6,600,000 in crop insurance premium subsidies in 2022 alone – 660 times more than the average SNAP household receives in one year. Over time, farm subsidy programs have become more generous with individuals able to receive $125,000 annually, up generally from $40,000 prior to the 2014 farm bill. A maze of eligibility requirements, with some programs lacking internal controls and means testing altogether, results in inconsistencies, confusion, and some individuals exploiting loopholes to the detriment of taxpayers.

Eligibility Requirements in USDA Programs

	Direct Payments (eliminated in 2014 Farm Bill)	PLC & ARC (2014 & 2018 Farm Bills)	Ad Hoc Disaster Aid Programs (WHIP & most recently, ERP)	Federal Crop Insurance Program	Supplemental Nutrition Assistance Program
Maximum Annual Payment or Benefit	$40,000, with separate limit for peanuts	$125,000, plus an additional $125,000 for peanuts*	Up to $250,000 for specialty crop growers if <75% of income derived from ag sources; up to $1.15 million for specialty crop growers with other ag production if 75% of income derived from ag sources	Unlimited premium subsidies & indemnity payments	Approximately $10,000 for a family of four, on average
Total Annual Payment or Benefit	Up to $80,000	Up to $250,000	Up to $1,150,000	Unlimited	Up to $10,000 on average

Notes: * Please note, however, that loopholes allow several "farm managers" to receive subsidy payments which waters down individual payment limitations.



Wisconsin | Ylem Banrneveld/ WikiMedia

In addition to annual payment or benefit limitations, farm subsidy payments are currently limited to individuals with an annual adjusted gross income (AGI) of $900,000. However, some individuals utilize loopholes to render these generous limitations meaningless in practice. Federal crop insurance subsidies can be provided to millionaires and billionaires, with no income limitations whatsoever. Meanwhile, individuals applying for SNAP are subject to income tests. Like annual maximum program benefits, income eligibility requirements vary widely by farm bill title.

Farmers Market at Pike Place Seattle | Anne Preble/ Unsplash

Improper Payments Rates in USDA Programs

By law, an improper payment is a payment that should not have been made or was made in the wrong amount – which includes both over- and under-payments. Also, improper payments include those that were made for goods and services that were ineligible for payment or for goods and service not received. It is important to note that improper payments can be made to individuals and entities through no fault of their own. That said, they can also be an example of individuals and entities abusing government programs and systems.

A sampling of improper payments reported by USDA's OIG in FY22 include the following:

- **Trade Mitigation Program (Market Facilitation Program falls under TMP):** 19.33%
- **Noninsured Crop Disaster Assistance Program (NAP):** 9.47%
- **ARC/PLC:** 6.02%
- **WHIP+:** 5.63%
- **Federally subsidized crop insurance:** 2.58%
- **Women, Infants, and Children (WIC):** 1.80%
- **National School Lunch Program (NSLP):** 1.50%

While some steps have been taken to reduce improper payments, USDA's work is not yet complete.

Recommendations to Ingrain Integrity in USDA Programs

In addition to GAO, OIG, CBO, and other recommendations identified above, numerous other opportunities exist to improve program integrity in USDA programs. Ensuring federal spending is fiscally responsible, focused, and fosters resilience is paramount to reducing our nation's debt and improving program outcomes. Farmers themselves support farm subsidy and other reforms.

Our broad, cross-cutting recommendations include the following:

- **Eliminate outdated and duplicative programs/subsidies and those working at cross purposes with one another, in addition to waste, fraud, and abuse.** Also, don't create new programs without first assessing whether a program already exists to achieve the stated goal.

- **Improve transparency and accountability.** Taxpayers deserve to know where federal dollars are going, including those within the federal crop insurance program. Without knowing who is receiving federal subsidies, and for what amounts, it is difficult for Congress to assess whether a program is achieving its goals. Federal program spending should be easily accessible online and publicly transparent in a downloadable and searchable format instead of funding information about more than one USDA program published in one pdf, for instance, which is more difficult to analyze.

- **Enhance accountability by ensuring program goals are achieved and serve public interests.** If not, go back to the drawing board, prioritize funding to where it was intended to go, and/or eliminate programs failing to serve the public interest.

- **Increase equity and consistency in eligibility requirements for federal programs.** Eligibility guidelines in USDA programs should be streamlined to ensure consistency and clarity over time, in addition to ensuring federal support flows only to those in need. Loopholes in farm subsidy programs must be closed once and for all, and unlimited crop insurance subsidies must be reined in.

- **Congress – not USDA – must make federal spending decisions.** Congress should rein in USDA's use of the CCC slush fund and ensure legislators, not the Administration, are making decisions about how to spend taxpayer dollars.

Conclusion

With our country's national debt exceeding $36 trillion as the farm economy comes off a record year of income in 2022, there could not be a better time for Congress to reap savings in the next farm bill. Ensuring farm bill and related spending programs are focused on true need, achieving fiscal responsibility, and fostering resilience would go a long way toward getting our nation's finances in order. Common sense reforms would also help the next generation of farmers and their communities across the country.

No shortage of recommendations exists to improve program integrity within USDA programs, including those spanning the farm bill from Title I (Commodities) to Title XI (Crop Insurance). Common sense reforms that improve transparency, accountability, and fiscal responsibility would save taxpayers hundreds of billions of dollars.

Ingraining integrity in USDA programs can also make room for innovation, planting seeds for future success - instead of increasing dependence on federal taxpayers.

Questions? Comments?
Please reach out via our website at [www.taxpayer.net.](http://www.taxpayer.net)

Appendix 1 – List of Acronyms

ACEP Agricultural Conservation Easement Program

AGI Adjusted Gross Income

ARC Agriculture Risk Coverage

A&O Administrative and Operating

ATP Agricultural Trade Promotion Program

BCAP Biomass Crop Assistance Program

BIP Biofuels Infrastructure Partnership

BPAP Bioenergy Program for Advanced Biofuels

CBO Congressional Budget Office

CCC Commodity Credit Corporation

CFAP Coronavirus Food Assistance Program

CHST Collection, Harvest, Storage, and Transportation

CRP Conservation Reserve Program

CRS Congressional Research Service

CSP Conservation Stewardship Program

ELAP Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish

ERP Emergency Relief Program

EQIP Environmental Quality Incentives Program

EWG Environmental Working Group

FMD Foreign Market Development Program

FY Fiscal Year

GA General Assistance

GAO Government Accountability Office

HBIIP Higher Blends Infrastructure Incentive Program

HUD Department of Housing and Urban Development

IIJA Infrastructure Investment and Jobs Act (P.L. 117-58)

IRA Inflation Reduction Act (P.L. 117-169)

MAP Market Access Program

MFP Market Facilitation Program

MP Margin Protection

NAP Noninsured Crop Disaster Assistance Program

NRCS Natural Resources Conservation Service

OIG Office of Inspector General

PLC Price Loss Coverage

RAPP Regional Agricultural Promotion Program

RCPP Regional Conservation Partnership Program

RD Rural Development

REAP Rural Energy for America Program

RFS Renewable Fuel Standard

RHS Rural Housing Service

RP Revenue Protection

SCO Supplemental Coverage Option

SNAP Supplemental Nutrition Assistance Program

SSI Supplemental Security Income

STAX Stacked Income Protection Plan

TANF Temporary Assistance for Needy Families

TAP Transition Assistance Program

TFP Thrifty Food Plan

USAID U.S. Agency for International Development

USDA U.S. Department of Agriculture

WFRP Whole Farm Revenue Protection

WHIP Wildfire and Hurricane Indemnity Program

WIC Women, Infants, and Children

Appendix 2 – Inflation Reduction Act Spending Bumps on USDA Programs

Inflation Reduction Act (IRA) USDA Spending Bumps for USDA Programs

Program	Description	Additional Details	Taxpayer Cost
Powering Affordable Clean Energy (PACE) program	To provide partially forgivable loans to renewable-energy developers and electric service providers, including municipals, co-operatives, and investor-owned and Tribal utilities, to help finance large-scale solar, wind, geothermal, biomass, hydropower projects and energy storage in support of renewable energy systems.	2022 TCS joint public comments to USDA	$1,000,000,000
Higher Blends Infrastructure Incentive Program	Competitive grants to transportation fueling facilities and fuel distribution facilities to increase the sale and use of higher blend biofuels - blends greater than 10% for ethanol and 5% for biodiesel - through infrastructure improvements for blending, storing, supplying, or distributing biofuels.	2022 TCS joint public comments to USDA	$500,000,000
Empowering Rural America (New ERA)	Loans and other financial assistance for "… the greatest reduction in carbon dioxide, methane, and nitrous oxide emissions associated with rural electric systems through the purchase of renewable energy, renewable energy systems, zero-emission systems, and carbon capture and storage systems, to deploy such systems, or to make energy efficiency improvements to electric generation and transmission systems…"	2022 TCS joint public comments to USDA	$9,700,000,000

Program	Description	Additional Details	Taxpayer Cost
Empowering Rural America (New ERA)	Loans and other financial assistance for "...the greatest reduction in carbon dioxide, methane, and nitrous oxide emissions associated with rural electric systems through the purchase of renewable energy, renewable energy systems, zero-emission systems, and carbon capture and storage systems, to deploy such systems, or to make energy efficiency improvements to electric generation and transmission systems..."	2022 TCS joint public comments to USDA	$9,700,000,000
Environmental Quality Incentives Program (EQIP)	To support EQIP, which provides technical and financial assistance to producers and Indian tribes to address natural resource concerns and deliver environmental benefits on working agricultural lands.*	TCS analysis - "Agriculture Conservation Spending Bump in Reconciliation Bill"	$8,450,000,000
Conservation Stewardship Program (CSP)	Funds whole-farm conservation efforts on working lands implemented by individual farmers and ranchers.	TCS analysis - "Agriculture Conservation Spending Bump in Reconciliation Bill"	$3,250,000,000
Agricultural Conservation Easement Program (ACEP)	Funds land set-asides for grassland and wetland conservation, specifically for ACEP Agricultural Land Easements (ACEP-ALE) or Wetland Reserve Easements (ACEP-WRE).* NRCS will prioritize ACEP-ALE for grasslands in areas of highest risk for conversion to non-grassland uses to prevent the release of soil carbon stores. NRCS will prioritize ACEP-WRE for eligible lands that contain soils high in organic carbon.	TCS analysis - "Agriculture Conservation Spending Bump in Reconciliation Bill"	$1,400,000,000
Regional Conservation Partnership Program (RCPP)	Funds regional and state-wide conservation projects, including grasslands easements, water conservation, and more.* RCPP projects may include a range of on-the-ground conservation activities implemented by farmers, ranchers, forest landowners, and Tribes such as land management, improvement, and restoration practices; land rentals; and entity-held and U.S.-held easements.	TCS analysis - "Agriculture Conservation Spending Bump in Reconciliation Bill"	$4,950,000,000
Technical assistance - USDA-Natural Resources Conservation Service	Conservation technical assistance through the Natural Resources Conservation Service (NRCS) at USDA.	TCS analysis - "Agriculture Conservation Spending Bump in Reconciliation Bill"	$1,000,000,000
Greenhouse Gas Emission Quantification Program	New provision regarding quantification of carbon sequestration and carbon dioxide, methane, and nitrous oxide emissions through collection of field-based data to assess emissions outcomes.		$300,000,000

Program	Description	Additional Details	Taxpayer Cost
Rural Energy for America Program (REAP)	To provide loan guarantees and grants to agricultural producers and rural small businesses for renewable energy systems or to make energy efficiency improvements. Agricultural producers may also apply for new energy efficient equipment and new system loans for agricultural production and processing. Some program recipients announced on August 30, 2023 (primarily for solar projects), and others announced in January 2024.	TCS fact sheet on Rural Energy for America Program	$2,0250,000,000
National Forest System Restoration and Fuels Reduction Projects: Hazardous Fuels Reduction	To complete hazardous fuels reduction projects, defined as activities to protect structures and communities from wildfire, on National Forest System land within the Wildland Urban Interface.		$1,800,000,000
National Forest System Restoration and Fuels Reduction Projects: Vegetation and Watershed Management Projects	To enhance ecological integrity and restoration as prescribed in a Water Source Protection Plan or Watershed Protection and Restoration Action Plan.		$200,000,000
National Forest System Restoration and Fuels Reduction Projects: Old-Growth Forest Protection and Inventory	To establish definitions for mature and old-growth forests, complete an inventory of old growth and mature forest conditions, and develop policy and process to preserve those conditions.		$50,000,000
Competitive Grants for Non-Federal Land Owners: Climate Mitigation or Forest Resilience Grants	$150 million for competitive grants through the Landscape-Scale Restoration Program to assist underserved forest landowners - beginning, in high poverty areas, federally recognized tribes, limited resource producers, or veterans - in climate mitigation or forest resilience practices; $150 million to support the participation of underserved forest landowners in emerging private markets for climate mitigation or forest resilience; and $100 million to support the participation of forest landowners who own less than 2,500 acres of forest land in emerging private markets for climate mitigation or forest resilience.		$400,000,000
Competitive Grants for Non-Federal Land Owners: Non-Federal Landowners Carbon Sequestration Grants	Grants to states and other eligible entities to pay private forest landowners to increase carbon sequestration and storage on their land.		$50,000,000

Program	Description	Additional Details	Taxpayer Cost
Competitive Grants for Non-Federal Land Owners: Wood Innovation Grant Program	Grants under the Wood Innovation Grant Program, including for the construction of new facilities and to haul material removed for hazardous fuels reduction.		$100,000,000
State and Private Forestry Conservation Programs: Forest Legacy Program	Competitive grants to States through the Forest Legacy Program to acquire land and interests in land.		$700,000,000
State and Private Forestry Conservation Programs: Urban and Community Forestry Assistance Program	Competitive grants to States, Territories, Tribes, local governments, or nonprofit organizations for tree planting and related activities through the Urban and Community Forestry Assistance program.		$1,500,000,000

Notes: * This funding is intended to support practices that "improve soil carbon, reduce nitrogen losses, or reduce, capture, avoid, or sequester carbon dioxide, methane, or nitrous oxide emissions associated with agricultural production."

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