

Exhibit Name: Indemnity Calculations
Exhibit Number: P21-9, Plan 90
Record Name: Acreage Claim
Record Code: P21

Reinsurance Year: 2026
Version: Draft
Release Date: 5/1/2025

Insurance Plan Code		90 Actual Production History					
Commodity Code	0012 Blueberries	0055 Culti Wild Rice		0147 Pumpkins		0236 Cigar Wrapper Tobacco	
	0013 Onions	0058 Cranberries		0156 Sweet Potatoes		0255 Banana	
	0017 Millet	0059 Silage Sorghum		0158 Triticale		0256 Coffee	
	0019 Avocados	0060 Figs		0201 Grapefruit		0257 Papaya	
	0022 Cotton Extra Long	0064 Green Peas		0202 Lemons		0309 Mandarins/Tangerines	
	0023 Macadamia Nuts	0067 Dry Peas		0203 Tangelos		0333 Camelina	
	0028 Almonds	0069 Mustard		0218 Fresh Apricots		0396 Sesame	
	0029 Walnuts	0072 Cabbage		0219 Processing Apricots		0463 Kiwifruit	
	0033 Forage Production	0074 Mint		0220 Fresh Nectarines		0467 Pomegranates	
	0034 Peaches	0079 Clary Sage		0221Processing Cling Peaches		0470 Pistachios	
	0036 Prunes	0084 Potatoes		0222 Processing Freestone		0501 Olives	
	0038 Sugar Cane	0086 Fresh Tomatoes		0223 Fresh Freestone Peaches		1302 Tangors	
	0039 Sugar Beets	0087 Tomatoes		0227 Oranges		1218 Hemp	
	0042 Sweet Corn	0089 Pears		0229 Flue Cured Tobacco		6000 Caneberries	
	0046 Processing Beans	0092 Fresh Plums		0230 Fire Cured Tobacco			
	0047 Dry Beans	0102 Grass Seed		0231 Burley Tobacco			
	0049 Safflower	0105 Fresh Market Beans		0232 Maryland Tobacco			
	0052 Table Grapes	0107 Alfalfa Seed		0233 Dark Air Tobacco			
	0053 Grapes	0114 Buckwheat		0234 Cigar Filler Tobacco			
	0054 Apples	0132 Cucumbers		0235 Cigar Binder Tobacco			
Calculations		Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
Section 1: Stage Guarantee Calculation							
Without Acreage Limitation: Guarantee Per Acre1 = Approved Yield * Coverage Level Percent * Stage Percent Factor		Guarantee Per Acre1	Internal		99999999.99	When Unit of Measure equals Pounds, "LBS", then round to whole number. When Unit of Measure equals Tons, "Tons", then round to 2 decimals. Otherwise, round to 1 decimal.	Guarantee Per Acre1 should be rounded to whole pounds for Dry Beans, "0047" (all types), and Dry Peas, "0067" (all types).
		Approved Yield	P11	42	99999999.99	None	
		Coverage Level Percent	P14	34	9.9999	None	
		Stage Percent Factor	P21	47	9.99	None	Edit with ICE Stage Factor, "D00069".

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Calculations	Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
Without Acreage Limitation for Onions, "0013", Sugar Beets, "0039", Tomatoes, "0086", and Texas Citrus, "0201" and "0227": Guarantee Per Acre1 = Round(Approved Yield * Coverage Level Percent, lbs to 0, ton to 2, all others to 1) * Stage Percent Factor	Guarantee Per Acre1	Internal		99999999.99	When Unit of Measure equals Pounds, "LBS", then round to whole number. When Unit of Measure equals Tons, "Tons", then round to 2 decimals. Otherwise, round to 1 decimal.	
	Approved Yield	P11	42	99999999.99	None	
	Coverage Level Percent	P14	34	9.9999	None	
	Stage Percent Factor	P21	47	9.99	None	Edit with ICE Stage Factor, "D00069". Onions "0013", only, if stage code equal "1" or "2" percent will be submitted on P21 and verified with ICE Stage Factor, "D00069". If Commodity Code equals "0013" or "0039" and Insurance Option Code equals "NS" (Stage Removal Option) values from ICE D00069 will not be used and Stage Percent Factor will be defaulted to 1.00 as to not reduce the guarantee amount.
Cottonseed Endorsement Option "SE": Modified Yield = Approved Yield * Option Conversion Factor	Modified Yield	Internal		99999999.99	Round to whole number.	Information (Approved Yield and Insured Share Percent) will be obtained from Cotton P11 record.
	Approved Yield	P11	42	99999999.99	None	
	Option Conversion Factor	ADM		9.9999	None	Edit with ADM Option Rate, "A01060".
Guarantee Per Acre1 = Modified Yield * Coverage Level Percent	Guarantee Per Acre1	Internal		99999999.99	Round to whole number.	
	Coverage Level Percent	P14	34	9.9999	None	

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Acre Stage Guarantee Amount = Guarantee Per Acre1 * Guarantee Adjustment Factor	Acre Stage Guarantee Amount	P21	67	99999999.99	When Unit of Measure equals Pounds, "LBS", then round to whole number. When Unit of Measure equals Tons, "Tons", then round to 2 decimals. Otherwise, round to 1 decimal.	Acre Stage Guarantee Amount should be rounded to whole pounds for Dry Beans, "0047" (all types), and Dry Peas, "0067" (all types).
	Guarantee Adjustment Factor	P11	69	9.999	None	
Section 2: Loss Guarantee Calculation						
Loss Guarantee Amount = Acre Stage Guarantee Amount * Determined Acreage * Liability Adjustment Factor	Loss Guarantee Amount	P21	69	99999999.99	When Unit of Measure equals Barrels or Tons then round to 1 decimal. Otherwise, round to whole number.	
	Determined Acreage	P21	18	99999999.99	None	
	Liability Adjustment Factor	P21	39	9.999999	None	
For Mustard,"0069": Loss Guarantee Amount = Round (Acre Stage Guarantee Amount * Determined Acreage, 0)) * Liability Adjustment Factor	Loss Guarantee Amount	P21	69	99999999.99	Round to whole number.	
	Determined Pounds	P21	20	9999999999	None	
	Determined Acreage	P21	18	99999999.99	None	
	Liability Adjustment Factor	P21	39	9.999999	None	

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Calculations		Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
Section 3: Indemnity Calculation							
Unit Deficiency Quantity = Loss Guarantee Amount – Production to Count Quantity		Unit Deficiency Quantity	P21	68	S99999999.99	Round to 1 decimal	
		Production to Count Quantity	P21	34	99999999.99	None	If Commodity Code equals Cucumbers, "0132", the 'value of production to count' will be divided by price election to arrive at a 'bushel' production to count that will be reported in this field.
Preliminary Indemnity Amount = Unit Deficiency Quantity * Price Election Amount * Stage Price Percent Factor * Insured Share Percent		Preliminary Indemnity Amount	P21	71	S9999999999	Round to whole number.	
		Price Election Amount	P11	45	99999.9999	None	
		Stage Price Percent Factor	ICE		999.99	None	Edit with ICE Stage Factor, "D00069". Stage Price Percent Factor for Potatoes, "0084" will not apply if Stage Code is "C" or "NC". Only Stage Codes "P, C, and NC" applicable if Insurance Option Code List "CL" or "CH".
		Insured Share Percent	P11	43	9.9999	None	
For Fresh Market Beans "0105"	When Stage Code is unharvested, "UH":	Preliminary Indemnity Amount	P21	71	S9999999999	Round to whole number.	
Preliminary Indemnity Amount =	Unit Deficiency Quantity * Price Election Amount * Price Factor * Insured Share Percent	Price Factor	ADM		99999.9999	None	Edit with ADM Price A00810.
For Grapes "0053" : Preliminary Indemnity Amount =	When Stage Code is Unharvested, "UH":	Preliminary Indemnity Amount	P21	71	9999999999	Round to whole number.	
	Unit Deficiency Quantity * (Price Election Amount - Harvest Cost Amount) * Insured Share Percent	Price Election Amount	P11	45	99999.9999	None	
	When Stage Code is Unharvested- Machine Harvested, "UM":	Harvest Cost Amount	ADM		99999.9999	None	Edit with ADM Price A00810.
	Unit Deficiency Quantity * (Price Election Amount - Harvest Cost Amount Machine) * Insured Share Percent	Harvest Cost Amount Machine	ADM		99999.9999	None	Edit with ADM Price A00810.
	When Stage Code is Unharvested- Hand Harvested, "UN":	Harvest Cost Amount Hand	ADM		99999.9999	None	Edit with ADM Price A00810.
	Unit Deficiency Quantity * (Price Election Amount - Harvest Cost Amount Hand) * Insured Share Percent	Insured Share Percent	P11	43	9.9999	None	
For Camelina, "0333": Indemnity Amount = MAX(0, ROUND(Preliminary Indemnity - Minimum Payment Amount, 0))		Indemnity Amount	P21	13	S9999999999	Round to whole number.	
		Minimum Payment Amount	P21	62	99999.9999	None	If Minimum Payment is NULL then Indemnity Amount = Preliminary Indemnity.

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Section 4: Replant Payment Guarantee Calculation						
When Stage Code equals: Replanted, "R", Replanted Seed, "RS", Replanted Transplant, "RT" Guarantee per Acre1 = Approved Yield * Coverage Level Percent	Guarantee Per Acre1	Internal		99999999.99	When Unit of Measure equals Pounds, "LBS", then round to whole number. When Unit of Measure equals Tons, "Tons", then round to 2 decimals. Otherwise, round to 1 decimal.	Guarantee Per Acre1 should be rounded to whole pounds for Dry Beans, "0047" (all types), and Dry Peas, "0067" (all types).
	Approved Yield	P11	42	99999999.99	None	
	Coverage Level Percent	P14	34	9.9999	None	
Round(Guarantee Per Acre1 * Yield Conversion Factor, Guarantee Per Acre2 = lbs to 0, tons to 2, all other 1) * Guarantee Adjustment Factor	Guarantee Per Acre2	Internal		99999999.99	When Unit of Measure equals Pounds, "LBS", then round to whole number. When Unit of Measure equals Tons, "Tons", then round to 2 decimals. Otherwise, round to 1 decimal.	Guarantee Per Acre2 should be rounded to whole pounds for Dry Beans, "0047" (all types), and Dry Peas, "0067" (all types).
	Yield Conversion Factor	P11	59	9.999	None	
	Guarantee Adjustment Factor	P11	69	9.999	None	

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Commodity Code <u>not</u> equal to Sugar Beets, "0039", Cabbage, "0072" or Cucumber, "0132": Lesser of: Insured's Actual Cost = AIP Acre Stage Guarantee Amount Or Guarantee Per Acre2 * 0.20 (0.10 for Dry Beans, 0.07 for Onions, 0.25 for Calif. Tomatoes) Or Maximum Replant Guarantee Per Acre	AIP Acre Stage Guarantee Amount	P21	36	99999999.99	When Unit of Measure equals Pounds, "LBS", then round to whole number. When Unit of Measure equals Tons, "Tons", then round to 2 decimals. Otherwise, round to 1 decimal.	The 'lesser of' amount will be submitted in the AIP Acre Stage Guarantee field. AIP Acre Stage Guarantee Amount should be rounded to whole pounds for Dry Beans, "0047" (all types), and Dry Peas, "0067" (all types).
	Insured's Actual Cost	Internal		99999999.99		Insured's Actual Cost will be submitted in AIP Acre Stage Guarantee Amount field if lesser of.
	Guarantee Per Acre2	Internal		99999999.99		
	Maximum Replant Guarantee Per Acre	ICE				Edit with ICE "D00129".
For Cabbage, "0072": Lesser of: Insured's Actual Cost = AIP Acre Stage Guarantee Amount Or Maximum Replant Guarantee Per Acre	AIP Acre Stage Guarantee Amount	P21	36	99999999.99	Round to 1 decimal.	The 'lesser of' amount will be submitted in the AIP Acre Stage Guarantee field.
	Insured's Actual Cost	Internal		99999999.99		Insured's Actual Cost will be submitted in AIP Acre Stage Guarantee Amount field if lesser of.
	Maximum Replant Guarantee Per Acre	ICE				Edit with ICE "D00129".

Calculations	Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
For Sugar Beets, "0039": <div> Lesser of: AIP Acre Stage Guarantee = Insured's Actual Cost Amount Or Maximum Replant Guarantee Per Acre </div>	AIP Acre Stage Guarantee Amount	P21	36	99999999.99	Round to nearest dollar and cents.	The 'lesser of' amount will be submitted in the AIP Acre Stage Guarantee field.
	Insured's Actual Cost	Internal		99999999.99		Insured's Actual Cost will be submitted in AIP Acre Stage Guarantee Amount field if lesser of.
	Maximum Replant Guarantee Per Acre	ICE				Edit with ICE "D00129".
For Cucumbers, "0132": <div> Lesser of: Insured's Actual Cost Or AIP Acre Stage Guarantee = Round(Guarantee Per Acre2 * 0.20,1) Amount Or Maximum Replant Guarantee Per Acre </div>	AIP Acre Stage Guarantee Amount	P21	36	99999999.99	Round to 1 decimal.	
	Insured's Actual Cost	Internal		99999999.99		Insured's Actual Cost will be submitted in AIP Acre Stage Guarantee Amount field if lesser of.
	Guarantee Per Acre2	Internal		99999999.99		
	Maximum Replant Guarantee Per Acre	ICE				Edit with ICE "D00129".
Section 5: Replant Payment Loss Guarantee Calculation						
<div> Loss Guarantee Amount = Acre Stage Guarantee Amount * Determined Acreage * Liability Adjustment Factor </div>	Loss Guarantee Amount	P21	69	99999999.99	When Unit of Measure equals Barrels or Tons, then round to 1 decimal. Sugar Beets will be rounded to nearest dollar and cents. Otherwise, round to whole number.	
	Determined Acreage	P21	18	99999999.99	None	
	Liability Adjustment Factor	P21	39	9.999999	None	

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Section 6: Replant Payment Indemnity Calculation						
Indemnity Amount = $\frac{\text{Loss Guarantee Amount} * \text{Price Election Amount}}{\text{Insured Share Percent}}$	Indemnity Amount	P21	72	S999999999	Round to whole number.	
	Price Election Amount	P11	45	99999.9999	None	
	Insured Share Percent	P11	43	9.9999	None	
For Sugar Beets, "0039": Indemnity Amount = Loss Guarantee Amount * Insured Share Percent	Indemnity Amount	P21	72	S999999999	Round to whole number.	
	Insured Share Percent	P11	43	9.9999	None	
Section 7: Replacement Payment Loss Guarantee Calculation for Sugarcane, "0038"						
When Stage Code equals: Plant Cane Current Year, "PC"; Plant Cane Subsequent Year, "PS"; Plant Cane Not Replaced, "PD"; First Year Stubble Current Year, "SC"; First Year Stubble Subsequent Year, "SS"; First Year Stubble Not Replaced, "SD" $\text{Base Payment Amount} * \text{Coverage Level Percent} * \text{Loss Guarantee Amount} = \text{Insured Share Percent} * \text{Determined Acres} * \text{Depreciation Factor} * \text{Liability Adjustment Factor}$	Loss Guarantee Amount	P21	69	99999999.99	Round to whole number.	
	Base Payment Amount	Internal		99999999.99	None	Base Payment Amount for the area.
	Coverage Level Percent	P14	34	9.9999	None	
	Insured Share Percent	P11	43	9.9999	None	
	Determined Acreage	P21	18	99999999.99	None	
	Depreciation Factor	Internal		9.999	None	Depreciation Factor by Stage Code, ICE D00069. If "Insurance Option Code List" equals "RD" then Depreciation Factor will equal 1.000.
	Liability Adjustment Factor	P21	39	9.999999	None	
Section 8: Replacement Payment Indemnity Calculation for Sugarcane, "0038"						
Indemnity Amount = AIP Indemnity Amount	Indemnity Amount	P21	72	S999999999	Round to whole number.	
	AIP Indemnity Amount	P21	13	S999999999	Round to whole number.	AIP Indemnity Amount cannot exceed Loss Guarantee Amount.