

Exhibit Name: Indemnity Calculations
 Exhibit Number: P21-21, Plan 77
 Record Name: Acreage Claim
 Record Code: P21

Reinsurance Year: 2027
 Version: Draft
 Release Date: 4/23/2026

Crop and Livestock Income Protection (CLIP)

| | | | | |
|-----------------------|-------------|----------------|--------------------|--------------------|
| <u>Commodity Code</u> | 0011 Wheat | 0031 Flax | 0051 Grain Sorghum | 0081 Soybeans |
| | 0015 Canola | 0041 Corn | 0067 Dry Peas | 0091 Barley |
| | 0016 Oats | 0043 Popcorn | 0075 Peanuts | 0094 Rye |
| | 0018 Rice | 0047 Dry Beans | 0078 Sunflowers | 0805 Weaned Calves |
| | 0021 Cotton | | | |

| <u>Calculations</u> | <u>Field Name</u> | <u>Record Number</u> | <u>Field Number</u> | <u>Field Format</u> | <u>Field Rounding</u> | <u>Rules</u> |
|---------------------|-------------------|----------------------|---------------------|---------------------|-----------------------|--------------|
|---------------------|-------------------|----------------------|---------------------|---------------------|-----------------------|--------------|

Section 1: Stage Guarantee Calculation

When Commodity Code is NOT "0805" Weaned Calves

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------|----|-------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| $\text{Guarantee Per Acre1} = \text{ROUND}(\text{Approved Yield} * \text{Max}(0, \text{Coverage Level Percent} - \text{Underlying/Base Coverage Level Percent}), \text{see rules})$ | Guarantee Per Acre1 | Internal | | 99999999.99 | See rules | <p>When Unit of Measure equals Pounds, "LBS", then round to whole Number.</p> <p>When Unit of Measure equals Tons, "Tons", then round to 2 decimals.</p> <p>Otherwise; round to 1 decimal.</p> <p>Common Crop Insurance Policy "production guarantee (per acre)".</p> <p>Guarantee Per Acre1 should be rounded to whole pounds for Dry Beans "0047" (all types), and Dry Peas "0067" (all types).</p> |
| | Approved Yield | P11 | 42 | 99999999.99 | None | |
| | Coverage Level Percent | P14 | 34 | 9.9999 | None | Use the Coverage Level Percent for both CLIP and Underlying/Base . |
| $\text{Guarantee Per Acre2} = \text{ROUND}(\text{Guarantee Per Acre1} * \text{Guarantee Adjustment Factor}, \text{see rules})$ | Guarantee Per Acre2 | Internal | | 99999999.99 | See rules | Guarantee Per Acre2 should be rounded to whole pounds for Dry Beans "0047" (all types), and Dry Peas "0067" (all types). |
| | Guarantee Adjustment Factor | P11 | 69 | 0.999 | None | |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------|---------------------|---------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| $\text{Underlying/Base Guarantee Per Acre1} = \text{ROUND}(\text{Approved Yield} * \text{Underlying/Base Coverage Level Percent}), \text{ see rules})$ | Guarantee Per Acre1 | Internal | | 99999999.99 | See rules | <p>When Unit of Measure equals Pounds, "LBS", then round to whole Number.</p> <p>When Unit of Measure equals Tons, "Tons", then round to 2 decimals.</p> <p>Otherwise, round to 1 decimal.</p> <p>Common Crop Insurance Policy production guarantee (per acre).</p> <p>Guarantee Per Acre1 should be rounded to whole pounds for Dry Beans "0047" (all types), and Dry Peas "0067" (all types).</p> |
| | Approved Yield | P11 | 42 | 99999999.99 | None | |
| | Coverage Level Percent | P14 | 34 | 9.9999 | None | Use the Coverage Level Percent for both CLIP and Underlying/Base . |
| $\text{Underlying/Base Guarantee Per Acre2} = \text{ROUND}(\text{Underlying/Base Guarantee Per Acre1} * \text{Guarantee Adjustment Factor}, \text{ see rules})$ | Guarantee Per Acre2 | Internal | | 99999999.99 | See rules | Guarantee Per Acre2 should be rounded to whole pounds for Dry Beans "0047" (all types), and Dry Peas "0067" (all types). |
| | Guarantee Adjustment Factor | P11 | 69 | 0.999 | None | |

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| <u>Calculations</u> | <u>Field Name</u> | <u>Record Number</u> | <u>Field Number</u> | <u>Field Format</u> | <u>Field Rounding</u> | <u>Rules</u> |
|-------------------------------------------------------------|-----------------------|----------------------|---------------------|---------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Price Election Amount Calculation | | | | | | |
| Price Election Amount = MAX(Projected Price, Harvest Price) | Price Election Amount | Internal | | 9999.9999 | See Rules | When Commodity Code equals Barley "0091", Corn "0041", Cotton "0021", Grain Sorghum "0051", Soybeans "0081", or Wheat "0011"; round to nearest whole cent [\$9.99]. When Commodity Code equals Canola "0015", Rice "0018", Sunflowers "0078"; round to nearest one-tenth cent [\$9.999]. When Commodity Code equals Popcorn "0043", Dry Beans "0047", or Dry Peas "0067"; round to nearest one-hundredth cent [\$9.9999]. |
| | Projected Price | ADM | | 99999.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Harvest Price | ADM | | 99999.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". |

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|------------------------------------------------------------------------------------------------------|------------------------|----------------------|---------------------|---------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Revenue Protection "02", Price Election Amount Calculation when a contract price is submitted | | | | | | |
| Adjusted Harvest Price = [(Contract Price - Projected Price) + Harvest Price] | Adjusted Harvest Price | Internal | | 99999.9999 | None | |
| | Contract Price | P11 | 46 | 9999.9999 | None | Use the Contract Price on the <i>Underlying/Base</i> policy. |
| Price Election Amount = MAX(Adjusted Harvest Price, Contract Price) | Price Election Amount | Internal | | 9999.9999 | See rules | When the result is based on a Contract Price for specialty types Corn, Soybeans, or Barley; round to nearest one hundredth cent [\$9.9999]. |
| | | | | | | When the result is based on a Contract Price for specialty type Canola; round to nearest hundredth cent [\$9.9999]. |
| | | | | | | When Commodity Code equals Popcorn "0043", Dry Beans "0047", or Dry Peas "0067"; round to nearest one-hundredth cent [\$9.9999]. |

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|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------|---------------------|---------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| When Commodity Code is "0805" Weaned Calves | | | | | | |
| Guarantee Per Head1 = ROUND(Approved Yield * Max(0, Coverage Level Percent - Underlying/Base Coverage Level Percent), see rules) | Guarantee Per Head1 | Internal | | 99999999.99 | See rules | 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 Head1 should be rounded to whole pounds for "0805" Weaned Calves. |
| | Approved Yield | P11 | 42 | 99999999.99 | None | |
| | Coverage Level Percent | P14 | 34 | 9.9999 | None | Use the Coverage Level Percent for both CLIP and Underlying/Base . |
| Guarantee Per Head2 = ROUND(Guarantee Per Head1 * Guarantee Adjustment Factor, see rules) | Guarantee Per Head2 | Internal | | 99999999.99 | See rules | If Unit of Measure equals Pounds "LBS", then round to whole number; otherwise round to 1 decimal. Guarantee Per Head2 should be rounded to whole pounds for "0805" Weaned Calves. |
| | Guarantee Adjustment Factor | P11 | 69 | 0.999 | None | |
| Underlying/Base Guarantee Per Head1 = ROUND(Approved Yield * Underlying/Base Coverage Level Percent), see rules) | Guarantee Per Head1 | Internal | | 99999999.99 | If Unit of Measure equals Pounds "LBS", then round to whole number. | Guarantee Per Head1 should be rounded to whole pounds for "0805" Weaned Calves. |
| | Approved Yield | P11 | 42 | 99999999.99 | None | Approved Yield must be in whole pounds when Commodity Code equals "0805" Weaned Calves. |
| | Coverage Level Percent | P14 | 34 | 9.9999 | None | Use the Coverage Level Percent for both CLIP and Underlying/Base . |
| Underlying/Base Guarantee Per Head2 = ROUND(Underlying/Base Guarantee Per Head1 * Guarantee Adjustment Factor, see rules) | Guarantee Per Head2 | Internal | | 99999999.99 | If Unit of Measure equals Pounds "LBS", then round to whole number. | Guarantee Per Head2 should be rounded to whole pounds for "0805" Weaned Calves. |
| | Guarantee Adjustment Factor | P11 | 69 | 0.999 | None | |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------|---------------------|---------------------|-----------------------|---------------------------------------------------------------------------------------------|
| Formulated Producer Projected Price = $\text{Projected Price} * (1 + \text{Projected Price Adjustment Factor} * (650 - \text{MAX}(200, \text{MIN}(750, \text{Approved Yield}))))$ | Formulated Producer Projected Price | Internal | | 9.9999 | | |
| | Projected Price | ADM | | 99999.9999 | | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Projected Price Adjustment Factor | ADM | | 9.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Approved Yield | P11 | 42 | 99999999.99 | | Approved Yield must be in whole pounds when Commodity Code equals "0805" Weaned Calves. |
| Formulated Producer Harvest Price = $\text{Harvest Price} * (1 + \text{Harvest Price Adjustment Factor} * (650 - \text{MAX}(200, \text{MIN}(750, \text{Approved Yield}))))$ | Formulated Producer Harvest Price | Internal | | 9.9999 | | |
| | Harvest Price | ADM | | 99999.9999 | | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Harvest Price Adjustment Factor | ADM | | 9.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Approved Yield | P11 | 42 | 99999999.99 | | Approved Yield must be in whole pounds when Commodity Code equals "0805" Weaned Calves. |
| Price Election Amount = $\text{Max}(\text{Formulated Producer Projected Price}, \text{Formulated Producer Harvest Price})$ | Price Election Amount | Internal | | 9999.999 | | When Commodity Code equals "0805" Weaned Calves, then round to nearest whole cent [\$9.99]. |
| | Formulated Producer Projected Price | Internal | | 99999.9999 | None | |
| | Harvest Price | Internal | | 99999.9999 | None | |

Section 2: Loss Guarantee Calculation

Loss Guarantee Amount Calculation when Commodity Code is NOT "0805" Weaned Calves

| | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------|----|-------------|----------------------|--|
| <i>Underlying/Base</i> Loss Guarantee Amount = $\text{ROUND}(\text{Underlying/Base Guarantee Per Acre}^2 * \text{Price Election Amount} * \text{Determined Acreage} * \text{Liability Adjustment Factor}, 2)$ | Loss Guarantee Amount | Internal | | 99999999.99 | Round to 2 decimals. | |
| | Determined Acreage | P21 | 18 | 99999999.99 | None | |
| | Liability Adjustment Factor | P21 | 39 | 9.999999 | None | |
| Loss Guarantee Amount = $\text{ROUND}(\text{Guarantee Per Acre}^2 * \text{Price Election Amount} * \text{Determined Acreage} * \text{Liability Adjustment Factor}, 2)$ | Loss Guarantee Amount | P21 | 69 | 99999999.99 | Round to 2 decimals. | |
| | Determined Acreage | P21 | 18 | 99999999.99 | None | |
| | Liability Adjustment Factor | P21 | 39 | 9.999999 | None | |

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| | 0021 Cotton | | | |

| Calculations | Field Name | Record Number | Field Number | Field Format | Field Rounding | Rules |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------|--------------|--------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Loss Guarantee Amount Calculation when Commodity Code is "0805" Weaned Calves | | | | | | |
| $\text{Underlying/Base Loss Guarantee Amount} = \text{ROUND}(\text{Underlying/Base Guarantee Per Head} \times \text{Price Election Amount} \times \text{Determined Head Count} \times \text{Liability Adjustment Factor}, 2)$ | Loss Guarantee Amount | P21 | 69 | 99999999.99 | Round to 2 decimals. | |
| | Determined Acreage | P21 | 18 | 99999999.99 | None | |
| | Liability Adjustment Factor | P21 | 39 | 9.999999 | None | |
| $\text{Loss Guarantee Amount} = \text{ROUND}(\text{Guarantee Per Head} \times \text{Price Election Amount} \times \text{Determined Head Count} \times \text{Liability Adjustment Factor}, 2)$ | Loss Guarantee Amount | P21 | 69 | 99999999.99 | Round to 2 decimals. | |
| | Determined Head Count | P21 | 18 | 99999999.99 | None | |
| | Liability Adjustment Factor | P21 | 39 | 9.999999 | None | |
| Revenue Conversion Production to Count Calculation when Commodity Code is NOT "0805" Weaned Calves | | | | | | |
| $\text{Revenue Conversion Production to Count} = \text{ROUND}(\text{MAX}(0, \text{Production to Count Quantity} \times \text{Harvest Price} - \text{Underlying/Base Loss Guarantee Amount}), 2)$ | Revenue Conversion Production to Count | P21 | 45 | 99999999.99 | Round to 2 decimals. | |
| | Production to Count Quantity | P21 | 34 | 99999999.99 | | |
| | Underlying/Base Loss Guarantee Amount | P21 | 69 | 99999999.99 | Round to 2 decimals. | |
| | Harvest Price | ADM | | 99999.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". If Contract Price was submitted on the "P11", then Harvest Price will be adjusted by difference between Projected Price and Contract Price. If Harvest Price has not been released for Revenue Protection "02", the Projected Price or Contract Price (whichever applies) can be used for validation of Revenue to Count. |

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| Calculations | Field Name | Record Number | Field Number | Field Format | Field Rounding | Rules |
|--------------|------------|---------------|--------------|--------------|----------------|-------|
|--------------|------------|---------------|--------------|--------------|----------------|-------|

Revenue Conversion Production to Count Calculation when Commodity Code is "0805" Weaned Calves

| | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------|----|-------------|----------------------|---------------------------------------------------------|
| $\text{Revenue Conversion Production to Count} = \text{ROUND}(\text{MAX}(0, \text{Production to Count Quantity} * \text{Harvest Price} * (1 + \text{Harvest Price Adjustment Factor} * (650 - \text{MAX}(200, \text{MIN}(750, \text{Production to Count Quantity} / \text{Determined Head Count})))) - \text{Underlying/Base Loss Guarantee Amount}), 2)$ | Revenue Conversion Production to Count | P21 | 45 | 99999999.99 | Round to 2 decimals. | |
| | Production to Count Quantity | P21 | 34 | 99999999.99 | | |
| | Price Election Amount | Internal | | 9999.9999 | | |
| | Underlying/Base Loss Guarantee Amount | P21 | 69 | 99999999.99 | Round to 2 decimals. | |
| | Harvest Price | ADM | | 99999.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Harvest Price Adjustment Factor | ADM | | 9.9999 | None | Edit with Revenue Protection: "02" ADM Price, "A00810". |
| | Determined Head Count | P21 | 18 | 99999999.99 | None | |

Section 3: Indemnity Calculation

| | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----|----|-------------|------------------------|------------------------------------------------------|
| $\text{Preliminary Indemnity Amount} = \text{ROUND}((\text{Loss Guarantee Amount} - \text{Revenue Conversion Production to Count}) * \text{Insured Share Percent}, 0)$ | Preliminary Indemnity Amount | P21 | 71 | 9999999999 | Round to whole number. | |
| | Loss Guarantee Amount | P21 | 69 | 99999999.99 | Round to 2 decimals. | |
| | Revenue Conversion Production to Count | P21 | 45 | 99999999.99 | Round to 2 decimals. | |
| | Insured Share Percent | P11 | 43 | 9.9999 | None | Use the Insured Share on the Underlying/Base policy. |
| $\text{Indemnity Amount} = \text{ROUND}(\text{Preliminary Indemnity Amount} * \text{Multiple Commodity Adjustment Factor}, 0)$ | Indemnity Amount | P21 | 72 | 9999999999 | Round to whole number. | |
| | Multiple Commodity Adjustment Factor | ICE | | 9999.999 | None | Edit with ICE Multiple Cropping, "D00063" |

Across all Commodities and units insured under CLIP

| | | | | | | |
|----------------------------------------------------------------------------|-----------------|----------|--|------------|------------------------|-----------------------------------------------------------------------------------------------------------------------|
| $\text{Total Indemnity} = \text{ROUND}(\sum (\text{Indemnity Amount}), 0)$ | Total Indemnity | Internal | | 9999999999 | Round to whole number. | Sum across all commodities. Total Indemnity for the Unit cannot be zero or negative when Insurance Plan Code is "77". |
|----------------------------------------------------------------------------|-----------------|----------|--|------------|------------------------|-----------------------------------------------------------------------------------------------------------------------|