

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

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

Insurance Plan Code	90 Actual Production History			
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	
Commodity Code 0033 Forage Production	0074 Mint	0220 Fresh Nectarines	0467 Pomegranates	
0034 Peaches	0079 Clary Sage	0221 Processing 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 = $\frac{\text{Approved Yield} * \text{Coverage Level Percent} * \text{Stage Percent Factor}}{\text{Percent Factor}}$	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".

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

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

<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>
<p>Without Acreage Limitation for Onions "0013", Sugar Beets "0039", Tomatoes "0086", and Texas Citrus "0201" and "0227":</p> <p>Round(Approved Yield * Coverage Level Percent, Guarantee Per Acre1 = lbs to 0, ton to 2, all others to 1) * Stage Percent Factor</p>	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 equals 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.
<p>Cottonseed Endorsement Option "SE":</p> <p>Modified Yield = Approved Yield * Option Conversion Factor</p>	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".
<p>Guarantee Per Acre1 = Modified Yield * Coverage Level Percent</p>	Guarantee Per Acre1	Internal		99999999.99	Round to whole number.	
	Coverage Level Percent	P14	34	9.9999	None	

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

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

<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>
With Acreage Limitation - Onions "0013" (when provided by Special Provisions) and Potatoes "0084"(Certified Seed): Round(Approved Yield * Coverage Level Percent, Guarantee Per Acre1 =lbs to 0, all others to 1) * Yield Conversion Factor * Stage Percent Factor	Guarantee Per Acre1	Internal		99999999.99	Round to 1 decimal.	
	Approved Yield	P11	42	99999999.99	None	
	Coverage Level Percent	P14	34	9.9999	None	
	Yield Conversion Factor	P11	59	9.999	None	
	Stage Percent Factor	P21	47	9.99	None	Edit with ICE Stage Factor, "D00069". Onions "0013" only if Stage Code equals 1 or 2 percent will be submitted on "P21" and verified with ICE Stage Factor, "D00069". If Commodity Code equals "0013" 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.
With Acreage Limitation - Cabbage (except processing), Camelina, Fresh Market Beans, Sweet Potatoes, Silage Sorghum, and Hawaii Tropical Fruit: Round(Approved Yield * Coverage Level Percent, Guarantee Per Acre1 =lbs to 0, tons to 2, all others to 1) * Yield Conversion 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	
	Yield Conversion Factor	P11	59	9.999	None	

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

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

<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>
$\text{Acre Stage Guarantee Amount} = \frac{\text{Guarantee Per Acre} \times \text{Guarantee Adjustment Factor}}{\text{Factor}}$	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						
$\text{Loss Guarantee Amount} = \frac{\text{Acre Stage Guarantee Amount} \times \text{Determined Acreage} \times \text{Liability Adjustment Factor}}{\text{Acreage} \times \text{Liability Adjustment Factor}}$	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": $\text{Loss Guarantee Amount} = \frac{\text{Round (Acre Stage Guarantee Amount} \times \text{Determined Acreage, 0))} \times \text{Liability Adjustment Factor}}{\text{Factor}}$	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	

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

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

Calculations		Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
Section 3: Indemnity Calculation							
$\text{Unit Deficiency} = \frac{\text{Loss Guarantee Amount} - \text{Production to Count}}{\text{Quantity}}$	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.
$\text{Preliminary Indemnity Amount} = \frac{\text{Unit Deficiency Quantity} * \text{Price Election Amount}}{\text{Stage Price Percent Factor} * \text{Insured Share Percent}}$	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.	
$\text{Preliminary Indemnity Amount} = \frac{\text{Unit Deficiency Quantity} * \text{Price Election Amount}}{\text{Price Factor} * \text{Insured Share Percent}}$	Price Factor	ADM		99999.9999	None		Edit with ADM Price, "A00810".
For Grapes "0053" :	When Stage Code is Unharvested, "UH":	Preliminary Indemnity Amount	P21	71	9999999999	Round to whole number.	
$\text{Preliminary Indemnity Amount} = \frac{\text{Unit Deficiency Quantity} * (\text{Price Election Amount} - \text{Harvest Cost Amount}) * \text{Insured Share Percent}}{\text{Unit Deficiency Quantity} * (\text{Price Election Amount} - \text{Harvest Cost Amount Machine}) * \text{Insured Share Percent}}$	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 Price, "A00810".
	Harvest Cost Amount Machine	ADM		99999.9999	None		Edit with Price, "A00810".
	When Stage Code is Unharvested- Hand Harvested, "UN":	Harvest Cost Amount Hand	ADM		99999.9999	None	Edit with Price, "A00810".
	Insured Share Percent	P11	43	9.9999	None		
For Camelina "0333":	Indemnity Amount	P21	13	S9999999999	Round to whole number.		
$\text{Indemnity Amount} = \text{MAX}(0, \text{ROUND}(\text{Preliminary Indemnity} - \text{Minimum Payment Amount}, 0))$	Minimum Payment Amount	P21	62	99999.9999	None		If Minimum Payment is NULL then Indemnity Amount = Preliminary Indemnity.

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

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

Calculations	Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
Section 4: Replant Payment Guarantee Calculation						
When Stage Code 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 Guarantee Per Acre2 = Factor, 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	

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

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

<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>
Commodity Code not equal to Sugar Beets "0039", Cabbage "0072", or Cucumber "0132": Lesser of: = Insured's Actual Cost Or AIP Acre Stage Guarantee Amount Guarantee Per Acre ² * Minimum Replant Guarantee Acre Percent 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 Acre ²	Internal		99999999.99		
	Minimum Replant Guarantee Acre Percent	ADM				Edit with ADM Guarantee Adjustment, "A01220".
	Maximum Replant Guarantee Per Acre	ADM				Edit with ADM Guarantee Adjustment, "A01220".
For Cabbage "0072": Lesser of: Insured's Actual Cost Or AIP Acre Stage Guarantee Amount 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	ADM				Edit with ADM Guarantee Adjustment, "A01220".

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

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

Calculations	Field Name	Record Number	Field Number	Field Format	Field Rounding	Rules
For Sugar Beets "0039": Lesser of: AIP Acre Stage = Insured's Actual Cost Guarantee Amount Or Maximum Replant Guarantee Per Acre	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	ADM				Edit with ADM Guarantee Adjustment, "A01220".
For Cucumbers "0132": Lesser of: Insured's Actual Cost Or AIP Acre Stage Round(Guarantee Per Acre2 * Minimum Replant Guarantee Amount = Guarantee Acre Percent,1) Or Maximum Replant Guarantee Per Acre	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		
	Minimum Replant Guarantee Acre Percent	ADM				Edit with ADM Guarantee Adjustment, "A01220".
	Maximum Replant Guarantee Per Acre	ADM				Edit with ADM Guarantee Adjustment, "A01220".
Section 5: Replant Payment Loss Guarantee Calculation						
$\text{Loss Guarantee Amount} = \frac{\text{Acre Stage Guarantee Amount} * \text{Determined Amount}}{\text{Acreage} * \text{Liability Adjustment Factor}}$	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	

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

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

<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 6: Replant Payment Indemnity Calculation						
Indemnity Amount = $\frac{\text{Loss Guarantee Amount} * \text{Price Election Amount}}{\text{Insured Share Percent}}$	Indemnity Amount	P21	72	S9999999999	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	S9999999999	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 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" Loss Guarantee Amount = $\frac{\text{Base Payment Amount} * \text{Coverage Level Percent}}{\text{Insured Share Percent} * \text{Determined Acres} * \text{Depreciation Factor} * \text{Liability Adjustment Factor}}$	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	S9999999999	Round to whole number.	
	AIP Indemnity Amount	P21	13	S9999999999	Round to whole number.	AIP Indemnity Amount cannot exceed Loss Guarantee Amount.