

United States  
Department of  
Agriculture



Federal Crop  
Insurance  
Corporation



Product  
Development  
Division

FCIC-18050 (10-1998)  
FCIC-18050-1 (07-2000)

# ADJUSTED GROSS REVENUE STANDARDS HANDBOOK

**2000 and Succeeding Insurance Years**



**UNITED STATES DEPARTMENT OF AGRICULTURE  
WASHINGTON, D.C. 20250**

<b>FEDERAL CROP INSURANCE HANDBOOK</b>	<b>NUMBER: FCIC 18050 (10-1998) FCIC 18050-1 (07-2000)</b>
<b>SUBJECT:  ADJUSTED GROSS REVENUE STANDARDS HANDBOOK 2000 AND SUCCEEDING INSURANCE YEARS</b>	<b>DATE: July 18, 2000</b>
	<b>OPI: Product Development Division</b>
	<b>APPROVED:  /s/ Kenneth D. Ackerman Administrator, Risk Management Agency</b>

**THIS HANDBOOK CONTAINS THE OFFICIAL FCIC-APPROVED STANDARDS FOR UNDERWRITING, ADMINISTRATION AND LOSS ADJUSTMENT STANDARDS FOR AGR FOR THE 2000 AND SUCCEEDING CROP YEARS. IN THE ABSENCE OF INDUSTRY-DEVELOPED, FCIC-APPROVED PROCEDURE FOR THIS CROP FOR 2000 AND SUCCEEDING CROP YEARS, ALL REINSURED COMPANIES WILL UTILIZE THESE STANDARDS FOR UNDERWRITING, LOSS ADJUSTMENT AND FOR UNDERWRITING AND LOSS TRAINING.**

FCIC-18050 (10-1998) is the initial Adjusted Gross Revenue Standards Handbook issued for AGR. FCIC-18050-1 (07-2000) is an amendment to this Handbook.

**SUMMARY OF CHANGES/CONTROL CHART**

Major Changes: See changes or additions in text which have been **redlined**. Three (\*\*\*) identify information that has been removed.

**1. Changes for July 2000 Issuance: (FCIC-18050-1)**

- A. Updated page 1, paragraph 2A, list of available AGR states and counties.
- B. Changed the definition of 'Approved Expenses', on page 5, to include rounding rules.
- C. Corrected the indemnity calculation on page 25, paragraph 5D(3).
- D. Changed the indexed AGR calculation, on page 33, paragraph 19B(2), to include the 20 percent cup.
- E. Clarified that an AGR indemnity payment, page 43 in paragraph C(4), is not to be considered as income to count.
- F. Changed the term 'growth factor', page 57 Item 19, to income 'trend factor' to agree with factor calculation instructions.
- G. Changed item 7-11 Sub Columns Market, page 68, completion instructions to remove exclusion of the new pilot states.
- H. Corrected page 75, Animal Inventory/Accounting Worksheet, items 10, 11, 19 example entries.

**SUMMARY OF CHANGE/CONTROL CHART (Continued)**

- I. Indicated in the Claim for indemnity completion instructions, page 78 and 79 in Item 19 and item 20, the expense reduction factor and the expense reduction percentage must be rounded to the nearest 3 decimal places. Minor editorial corrections were made to Items 17, 18, 23, 26, 27, 28, 29,30, and 35.
- J. Corrected the Claim for Indemnity Worksheet, on pages 81 and 95, to indicate the expense percentage and expense reduction percentage must be rounded to 3 decimal places. Other minor editorial changes were made to Items 27, 28, 29, and 30.
- K. Updated the Agricultural Commodity list, page 97, to include the new crops added for the 2000 crop year.

Control Chart For: Adjusted Gross Revenue Standards Handbook						
	SC Page(s)	TC Page(s)	Text Page(s)	Exhibit(s)	Date	Directive Number
Remove	1-2		1-2 5-6 25-26 33-34 43-44 57-58 67-68 75-82	95-98	10-1998 10-1998 10-1998 10-1998 10-1998 10-1998 10-1998 10-1998	FCIC-18050 FCIC-18050 FCIC-18050 FCIC-18050 FCIC-18050 FCIC-18050 FCIC-18050 FCIC-18050
Insert	1-2		1-2 5-6 25-26 33-34 43-44 57-58 67-68 75-82	95-98	07-2000 07-2000 07-2000 07-2000 07-2000 07-2000 07-2000 07-2000	FCIC-18050-1 FCIC-18050-1 FCIC-18050-1 FCIC-18050-1 FCIC-18050-1 FCIC-18050-1 FCIC-18050-1 FCIC-18050-1
Current Index	1-2	1-4	1-2 3-4 5-6 7-24 25-26 27-32 33-34 35-42 43-44 45-56 57-58 59-66 67-68 69-74 75-82	83-94 95-98	07-2000 10-1998 07-2000 10-1998 07-2000 10-1998 07-2000 10-1998 07-2000 10-1998 07-2000 10-1998 07-2000 10-1998 07-2000	FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050 FCIC-18050-1 FCIC-18050-1

**PART 1 GENERAL**

**1 PURPOSE**

This handbook identifies the specific standards (requirements) for underwriting, administering and adjusting the Adjusted Gross Revenue (AGR) losses in a uniform and timely manner. These standards include the application, annual farm report, inventory and accounts receivable report, agricultural commodity profile, animal inventory/accounting worksheet and claim for indemnity completion instructions.

**2 SPECIAL INSTRUCTIONS**

2A **This is the underwriting and loss adjustment** standard’s handbook for the AGR Pilot Program. The states and counties approved for the AGR Pilot Program for the 2000 insurance year are:

<b>Connecticut</b>	<b>All counties</b>
<b>Florida</b>	<b>Alachua, Gilchrist, Levy, Marion, Sumter, and Suwannee</b>
<b>Idaho</b>	<b>Canyon, Payette, and Washington</b>
<b>Maine</b>	<b>All counties</b>
<b>Massachusetts</b>	<b>All counties</b>
<b>Michigan</b>	<b>Allegan, Berrien, Kent, Ottawa, and Van Buren</b>
<b>New Hampshire</b>	<b>All counties</b>
<b>Oregon</b>	<b>Malheur</b>
<b>Pennsylvania</b>	<b>Berks, Carbon, Lackawana, Lehigh, Monroe, and Northampton</b>
<b>Rhode Island</b>	<b>All counties</b>
<b>Vermont</b>	<b>All counties</b>

2B **This handbook remains in effect until superseded** by reissuance of an entire handbook or selected portions (through amendments or bulletins). If amendments have been issued for a handbook, the original handbook as amended by amendment pages shall constitute the handbook. A bulletin can supersede either the original handbook or subsequent amendments.

### 3 OPERATING POLICY

- 3A **Insurance Providers.** Insurance providers must use this handbook to develop any appropriate underwriting, administration, accounting and loss adjustment procedures and training material. Such material must be consistent with the standards in this handbook. Insurance providers may find it necessary to provide additional internal guidelines or procedures for adjusting losses on their insurance contracts. Any additional guidelines or procedures will require FCIC approval unless otherwise provided in writing by FCIC.
- 3B **Specific Entry Standards.** These standards provide entry-specific generic forms. Insurance providers' forms and procedures must comply with these standards in at least an equivalent manner.

### 4 ABBREVIATIONS

ACT	The Federal Crop Insurance Act, ( 7 U.S.C. 1501 <u>et seq.</u> )
AGR	Adjusted Gross Revenue
APH	Actual Production History
CAT	Catastrophic Risk Protection
CCC	Commodity Credit Corporation
CIH	Crop Insurance Handbook
CSREES	Cooperative State Research, Education, and Extension Service
FSA	Farm Service Agency
FCIC	Federal Crop Insurance Corporation
IRS	Internal Revenue Service
LAM	Loss Adjustment Manual
MPCI	Multiple Peril Crop Insurance
PHTS	Policyholder Tracking System
RMA	Risk Management Agency
USA	United States of America
USDA	United States Department of Agriculture

### 5 FORMS AND PROCEDURES

- 5A **Insurance Providers.** Insurance providers must use FCIC-approved standard procedures in developing procedures, training, forms and completion instructions. All procedures, forms and completion instructions must be submitted for approval in accordance with the FCIC-24030, Submission Standards Handbook.
- 5B **General Forms and Manuals.** General forms and manuals (or their equivalent) necessary for recording information and completing loss adjustment are identified in this handbook.
- 5C **Distribution.** The following is the minimum distribution of form(s) completed by the adjuster for the loss adjustment inspection:
- C(1) **One legible copy goes to the insured.**

- from the CCC for production that was placed under loan.);
- (f) Other income (line 7c of Schedule F), excluding Federal and state gasoline or fuel tax credits or refunds reported on this line. Include all income directly related to the production of agricultural commodities that the IRS requires the insured to report including, but not limited to:
- (1) Income from bartering (This amount determined in accordance with IRS rules.);
  - (2) Payments from buyers of agricultural commodities for bypassed acreage (Payments made to the insured in accordance with a contract between the insured and a buyer for not harvesting a crop.); and
  - (3) Diversion payments or other income from diversion programs under any Federal, State, or other marketing order (Payments made to the insured for not producing or harvesting an agricultural commodity.).

**Animals** - Living organisms other than plants that are produced or raised in farming operations, including but not limited to bovine, equine, swine, sheep, goats, horses, poultry, aquacultural species propagated or reared in a controlled environment, bees, and fur bearing animals, excluding animals for sport, show, or pets.

**Approved AGR** - The simple average of the AGR income history included on the insured's Farm Report adjusted to reflect any expected increase or reduction in allowable income for the insurance year [See Part 2, Section 19].

**Approved Expenses** - The simple average of the AGR expense history included on the insured's Farm Report multiplied by the factor that results from dividing the approved AGR by the simple average of the income history. For example, if the insured's average AGR income history is \$100,000, the average AGR expense history is \$90,000, and the approved AGR is \$110,000, the insured's approved expenses would be  $\$90,000 \times (\$110,000 \div \$100,000 = 1.100 \text{ rounded to the nearest three decimal places}) = \$99,000$ .

**Average AGR** - The sum of five years of historic AGR divided by five.

**Base Period** - Five consecutive tax years, beginning the year immediately preceding the insurance year for which the approved AGR yield is being calculated (a lag year). Example: The insurance year is 2000; therefore, the base period will contain the 1994-1998 tax years. The AGR database MUST contain five consecutive tax years.

**Carryover AGR Insured** - A person or entity who was insured under AGR the previous insurance year without respect to the carrier or agent, determined on an entity basis.

**Catastrophic Coverage (CAT)** - A plan of insurance established by FCIC that provides coverage comparable to a level for a single crop that is equal to 50 percent (50%) of the approved yield indemnified at 55 percent (55%) of the expected market price. This is the minimum level of coverage required for a person to qualify for certain other USDA program benefits unless the producer executes a waiver of any eligibility for emergency crop loss assistance. CAT coverage equivalent is not available under AGR.

**Changes** - Changes in ownership, business structure, size of operation, share, management practices, type of farming activity, accounting methods or any other practices that may alter average farm income.

**Continuous AGR Reports** - AGR reports submitted by a producer for each consecutive tax year within the base period. Continuity is interrupted if a producer is NOT entitled to income from a share in ANY agricultural commodity's production during a tax year.

**Contract** - The contractual agreement between the insured and the insurance provider consisting of the accepted application, the AGR Provisions, the AGR Special Provisions, the AGR software, and the applicable regulations published in 7 CFR Chapter IV.

**County** - Any county, parish, or other political subdivision of a state. For the purposes of the AGR policy, any county that is contiguous with a pilot county will be considered to be a part of the pilot county. Counties that are contiguous to counties that are contiguous to pilot counties are NOT considered to be a part of the pilot county.

**Coverage** - The insurance provided by the AGR policy against loss of covered revenue.

**Database** - The data used to calculate the average/approved AGR and record the AGR history. Five continuous tax years of data are used.

**Days** - Calendar days.

**Deferred Income** - Income the insured has chosen to postpone to the following tax year.

**Farm Report** - A required report that must be submitted to the insurance provider at the time of application for the initial year and by the sales closing date for subsequent years. The annual farm report will consist of:

- (a) AGR Expense and income histories (Revenue Report);
- (b) Intended Commodity Report;
- (c) A Report of Changes if applicable;
- (d) Beginning Inventory if applicable;
- (e) Copies of Applicable Schedule F(s).

**Farm Tax Forms** - IRS income tax forms used to report farm income and expenses, specifically including the Schedule F.

**FCIC** - The Federal Crop Insurance Corporation, a wholly owned Government Corporation administered by the Risk Management Agency within USDA.

**Fiscal Year** - Twelve consecutive months ending on the last day of any month except December. A producer using a fiscal tax year is not eligible to participate in the AGR pilot program.

**Good Management Practices** - The practices, including irrigation practices if applicable, that are recognized by the CSREES for the production of the agricultural commodities the insured produces and that are compatible with agronomic, marketing, weather and other conditions in the area. Good management practices will include replacing (replanting for crops) damaged or lost agricultural commodities when allowable income from the sale of agricultural commodities will exceed the cost of replacing or replanting the agricultural commodity.

**Inspection** - An on-farm visit by the insurance provider's representative to verify the applicant/insured's underwriting information, amount of reported damage, cause of loss, complete a claim for indemnity, or perform a quality control review.



- D(3) **Payment Rates.** The payment rate is the percentage of the revenue deficiency that is paid by the insurance provider. For example, if 65/75 coverage was elected and the revenue deficiency was \$50,000, the indemnity would be \$37,500 ( $\$50,000 \times .75 = \$37,500$ )
- D(4) **Qualifying for Higher Coverage.** To qualify for the two higher coverage amounts (80/75 and 75/75) the initial year a higher coverage is amount is requested, the applicant/insured must:
- (4)(a) **Provide additional underwriting information** by completing and submitting the Agricultural Commodity Profile to the insurance provider. The insurance provider must submit the Agricultural Commodity Profile and a copy of the applicable farm tax forms to RMA for the base period; and,
- (4)(b) **Meet the Following Diversification Requirements.** The Annual Farm Report's Intended Agricultural Commodity Report for the insurance year must indicate that:
- 1 For 80/75 coverage, at least eight agricultural commodities will be produced whose expected income for the insurance year is equal to or greater than the amount determined by applying the following diversification formula.
- Diversification Formula:  $(1 \div \text{the number of commodities to be produced} \times .5) \times (\text{the total expected income for the insurance year})$ .
- Example: If 10 commodities will be produced and the total expected allowable income for the insurance year is \$100,000, the expected income from each of at least eight commodities must be \$5000 or greater.
- $$.050$$
- $$(1 \div 10 \times .5) \times (\$100,000) = \$5000$$
- 2 For 75/75 coverage, at least three agricultural commodities must be produced whose expected income for the insurance year is equal to or greater than the amount determined by applying the diversification formula.
- Example: If 5 commodities will be produced and the total expected allowable income for the insurance year is \$100,000, the expected income from each of at least eight commodities must be \$5000 or greater.
- $$.100$$
- $$(1 \div 5 \times .5) \times (\$100,000) = \$10,000$$
- Coverage will be reduced to the highest amount for which the insured qualifies if an indemnity is claimed and the insured does not qualify for the amount of coverage elected. The insured must be able to adequately document, to the insurance provider's satisfaction, that the Farm Plan was substantially carried out to the extent possible.

D(5) **Premium Determination and Payments.**

- (5)(a) **Rates and Risk Classifications.** The risk classifications and associated

premium rates are determined by use of premium calculation software available from RMA. The agricultural commodities, expected revenue for each agricultural commodity, and preliminary/approved AGR contained on the intended agricultural commodity report for the insurance year are entered in the program and the program determines the risk classification/rate. Risk/rate classifications will vary by pilot area, commodity, diversity, and the amount of coverage elected.

(5)(b) **Premium Calculation.** The premium is calculated by subtracting the lesser of 1 or 2 from the AGR liability (approved AGR X coverage level x payment rate):

- 1 The dollar amount of liability from all other crops insured under the authority of the Federal Crop Insurance Act that could compensate the insured for damage or loss to agricultural commodities insured under the AGR policy. The liability used will be that used to determine the premium amount for such crops; or,
- 2 Fifty percent of the AGR liability;
- 3 And multiplying the result by the premium rate.

(5)(c) **Premium Payments.** The annual premium is due and payable at the time coverage begins. The insured will be billed for the premium due and any administrative fee due not earlier than the premium billing date contained in the AGR Special Provisions. The premium due, plus any accrued interest, will be considered delinquent if not paid on or before the termination date contained in the AGR Special Provisions.

D(6) **Approved Applications.** Use the FCI-12 AGR, Crop Insurance Application, or an AGR application approved by FCIC, to request insurance for qualifying persons. Applications are also used for successor-in-interest policies. Coverage applies to agricultural commodities produced by the qualifying person as shown on the accepted application. Any contract changes must also be made on or before the applicable sales closing date for the agricultural commodities insured.

(6)(a) **Applications are subject to acceptance** by the insurance provider. Prior to acceptance, the insurance provider will determine that the application:

- 1 Is for a **qualifying** person who has a *bona fide* interest (owner, operator, sharecropper, or tenant) in income derived from agricultural commodities;
- 2 Is completed for the same person (individual, partnership, co-owner, joint operator, estate, trust, etc.) as indicated on tax documents used to calculate the AGR;
- 3 Has been signed by a person(s) having authority to enter into a binding contract for the insured person; and
- 4 Contains all the material information required to insure the crop, including: all social security numbers and employer identification numbers, as applicable, amount of coverage (coverage level and payment percentage), Annual Farm Report and that the operation

Reports for new insureds. Preliminary AGR's are necessary to provide applicants with estimated premiums and estimated coverages that will be provided. The preliminary AGR is calculated using the same procedures as used to calculate the approved AGR. The approved AGR must be issued by the insurance provider verifier. If the approved AGR is less than 95 percent of the preliminary AGR, the insured may submit a written request for reconsideration or request mutual cancellation of the AGR policy. Such requests must be made within 30 calendar days of the date the approved AGR was mailed or was otherwise made available to the insured.

19B **Approved AGR.** The allowable income for five consecutive tax years is used to calculate average AGR's. The total allowable income is divided by five and rounded to the nearest dollar. The approved AGR is the lesser of: 1) the average AGR or the indexed average AGR, whichever is applicable, or 2) the total expected allowable income (Item 18 of the Intended Agricultural Commodity Report) indicated on the insured's Annual Farm Report.

B(1) **Indexed average AGR's.** Indexed average AGR's may be calculated for expanding operations to increase effective coverage by multiplying the average AGR by an income trend factor. To qualify for indexed AGR's: 1) the two most recent tax year's allowable income (in the AGR base period) must be greater than the average AGR, 2) the insurance year's total expected income (Item 18, Intended Agricultural Commodity Report) indicated on the Annual Farm Report as approved by the insurance provider must be greater than the average AGR, and 3) the income trend factor must be greater than 1.000.

B(2) **Calculate indexed average AGR's as follows:**

**Step 1:** Divide each tax year's allowable income (Col 8 of the Annual Farm Report) by the preceding tax year's allowable income and round to three decimal places. The factor may not exceed 1.200 (20% cap) or be less than .800 (20% cup).  
 Example: (1994's allowable income \$110,000) ÷ (1993's allowable income \$100,000) = 1.100, (1995's allowable income \$134,000) ÷ (1994's allowable income \$110,000) = 1.218 capped at 1.200, and etc.

**Step 2:** Total the results obtained in Step 1, divide by four, round to three decimal places. Multiply the result by itself three times (fourth power).

Example: (1.100 + 1.200 + .900 + 1.200) ÷ 4 = 1.100<sup>4</sup> = 1.464

**Step 3:** Multiply the income trend factor obtained in Step 2 times the average AGR and round to the nearest dollar. Example: (Average AGR \$121,920 X 1.464 = \$178,491).

19C **Issuance of Approved AGR.** The approved AGR is issued by the insurance provider (verifier) and is used to calculate the insured's AGR coverage and premium. However, if an insured has elected 80/75 or 75/75 coverage and the insurance provider determines that the insured does not qualify for that coverage, the coverage will be reduced to the next highest coverage for which the insured qualifies and the premium adjusted accordingly.

**20 ANNUAL FARM REPORTS**

A Farm Report is required when making application for AGR insurance the initial year of insurance and in subsequent insurance years by the applicable sales closing date. The Farm Report is required prior to the acceptance of any AGR liability. If the Farm Report is not provided by the sales closing date in subsequent insurance years, the policy will be terminated by the insurance provider.

[See Part 4, Section 34 for completion instructions.] The Farm Report must contain but is not limited to the following information:

20A **Revenue Report.** [Refer to Section 24 for additional information concerning allowable income and expenses.]

A(1) **For new insureds (applicants).** Five consecutive tax years of allowable income and allowable expense history.

A(2) **For carryover insureds,** the allowable income and allowable expense history from the tax year prior to the tax year immediately preceding the insurance year.

A(3) **A Copy of the farm tax forms,** for each tax year of AGR history that is being reported on the revenue report.

20(B) **The Intended Agricultural Commodity Report,** is the insured's report of agricultural commodities that will be produced and the expected allowable income from those commodities during the insurance year. If value added post-production products are involved, the expected gross income must be reduced as indicated in Part 2, Section 18, Par., A(2). The intended agricultural commodity report must contain the number of acres planted, number of animals produced, amount of the commodity to be produced, number of plantings/harvests, and agricultural commodities purchased for resale (less the cost of other basis) for underwriting/rating purposes. To assist in underwriting the AGR policy and determine the correct premium rates, reports must categorize agricultural commodities as indicated on the Agricultural Commodity and Code listing [See Reference Material]. Each agricultural commodity listed that has a separate code is considered one agricultural commodity for rating/underwriting purposes. It may be necessary to further subdivide the type of animals (or type of operation) according to species and or the intended markets for which they are produced in order to accurately determine the expected income. If further subdivided, each line is coded as the applicable the type of animal/type of operation and considered as one agricultural commodity. Commodities are categorized:

(B)(1) **By Crop.** If an annual or perennial crop the following information is required.

(1)(a) **Nursery.** A listing/inventory of the plants that will be produced during the insurance year, corresponding expected market prices, marketing method (wholesale/retail), and total expected allowable income.

(1)(b) **Christmas trees.** A listing by type and size/age, corresponding expected market prices, marketing method (wholesale/retail) that will be produced during the insurance year.

(B)(2) **As animals** if livestock (beef cattle, hogs, sheep, goats or other traditional farm animals), fish/aquaculture, poultry, reptiles, or other live animals. The report must indicate the number and type of animals (cattle, hogs, sheep, goats, etc.) that will be produced. Animals must be categorized by type and entered on a separate line as follows:

(2)(a) **Beef cattle** according to the type of operation:

- 1 Cow/Calf,
- 2 Stocker/Feeders,
- 3 Feedlot, or
- 4 Replacement Heifers.

**C(1) Fed Production**

If the insured feeds all or a portion of a covered agricultural commodity to animals/livestock, this fed production will be accounted for through the sales of the animals/livestock and in the inventory process.

**C(2) Deferral of Crop Insurance Proceeds to the next tax year:**

(2)(a) If the cash method of accounting is used, the insured can elect to include crop insurance proceeds in income for the tax year following the tax year in which the loss occurred. The insured can make this election if they can show that they would have included the income from the damaged crop/commodity in any tax year following the year the loss occurred. If this election was taken, a statement should have been attached to the tax return in the year the election was made.

(2)(b) If this election was taken, the proceeds will be added to the current year's income since the loss is related to production from the current year's insurance period.

**C(3) Drought Sales**

(3)(a) If, after December 31, 1996, insureds sell more animals than they normally would in one year because of a drought, flood, or other weather-related condition, they may be able to include the gain from selling the additional animals in the following year's income. To postpone the income all of the following conditions must be met: 1) their principal business is farming; 2) they use the cash method of accounting; 3) they can show that, under their usual business practices, they would not have sold the animals this year except for the weather-related condition; and 4) the weather-related condition resulted in an area being designated as eligible for assistance by the federal government. This type of information would need to be known for prior years also, but the only condition triggering this election before January 1, 1997 was drought. If this election was taken, a statement should have been attached to the return in the year the election was made.

(3)(b) If this election was taken, the proceeds will be added to the current insurance year's income since it is related to the current year's production.

**C(4) Other Insurance Coverage**

All insurance payments (except for AGR payments) for loss or damage to agricultural commodities covered by the AGR policy **will be** included as income to count for claims purposes. For example, an insurance payment for multi-peril, hail, or loss of an agricultural commodity that was in storage or transit would be revenue to count.

**27 VALUATION GUIDELINES****27A Inventory Valuation**

For claim purposes, use the ending inventory balances of agricultural commodities produced during the insurance year in units of measure as marketed. Refer to the LAM to determine the quantity of farm-stored production.

**A(1) Inventory Valuation for Animals and Commodities Purchased for Resale**

Beginning inventories will be valued at the local market value on January 1 of the insurance year. Ending inventories will be valued at the local market value on December 31 of the insurance year. Both are reduced by the cost of the commodities in inventory.

**A(2) Inventory Valuation for Commodities Not Included in Paragraph A(1)**

Beginning and ending inventories will be valued at the actual price received, if sold prior to the time the claim is finalized; or, the local market value on the first day of the month in which the claim is finalized, if not sold prior to the time the claim is finalized.

**27B Accounts Receivable Valuation**

Accounts receivable will be valued at the dollar amount due to the insured. Accounts receivable includes values of inventories under contract with a buyer at a specified price. If the insured cannot determine the sales value, it should be included as an inventory item. For example, if the insured sold and delivered an agricultural commodity to a processor for an agreed upon price but had not received payment, it should be considered an accounts receivable. However, if the price had not been agreed upon, it should be included in inventory and valued accordingly.

**B(1) Beginning Accounts Receivable Valuation**

The beginning accounts receivable will be valued on January 1 of the insurance year.

**B(2) Ending Accounts Receivable Valuation**

The ending accounts receivable will be valued on December 31 of the insurance year.

**27C Prepaid Allowable Farm Supply Expenses**

The prepaid allowable farm supply expenses will be valued at cost.

pounds) enter the expected market price less the cost or other basis. For animals that are marketed in pounds, enter the average expected market price.

- 17 **Dollars:** Enter the total dollars expected from each agricultural commodity (by line) that will be produced during the insurance year. Multiply the total amount of expected production (Col. 15 times the expected market value (Col. 16) and enter the result in Col. 17. For example: 165 tons X \$155 per ton = \$25,575.
- 18 **Total Expected Income:** Enter the sum of the dollars reported in Col. 17 for all commodities reported. Round to the nearest whole dollar.
- 19 **Adjustment:** Enter the **income trend** factor when applicable. See Part 2, section 19B(2) for the factor calculation.
- 20 **Preliminary Yield:** For all new insureds, the agent must calculate and enter the preliminary AGR. Preliminary AGR's are calculated following the same procedures as approved AGR's.
- 21 **Approved AGR:** The insurance provider (verifier) must calculate and enter all approved AGR's.
- 22 **Report of Changes:** The applicant/ insured must explain in the Narrative:
- Any changes to the farming operation for the insurance year that will change the expected income as compared to the historic AGR.
- Changes such as: tax entity, tax accounting method, the size of the farming operation (decrease in acreage/share), marketing method to be used (fresh market, processing, wholesale, retail), condition of a perennial crop, removal of perennial crop's root stock, failure to replace expendable commodities, and etc., must be reported. The expected effect of the change to the AGR must be described in detail.
- 23 **Producer's Signature:** The applicant/insured must sign and date the Annual Farm Report. Insurance providers may not accept unsigned Annual Farm Reports or Annual Farm Reports signed after the applicable sales closing date.
- 24 **Representative's Signature and Date:** The agent's signature is optional, as required by the insurance provider.

**Page Numbers:** Examples: Page 1 of 1, Page 1 of 2, Page 2 of 2, etc.)

(RESERVED)



**36 AGRICULTURAL COMMODITY PROFILE**

Verify or make the following entries:

**PART I - PRODUCER INFORMATION**

**Item**

**No. Information Required**

**1 Name/Policy Number:**

Producer: Your name and, if insured, your AGR policy number.

Insurance Provider: The insured's policy number or, if entered by the insured, verify that it is correct.

**2 Insurance Year:**

Producer: Enter the calendar year that corresponds to the insurance year.

**3 Agency Information:**

Insurance Provider: Enter the name, address, telephone number and code number of the agent responsible for servicing the AGR policy.

**4 Type of Taxpayer:**

Producer: Enter the entity under which you will file income taxes with the IRS for the insurance year.

**5 State(s)/County(ies):**

Producer: Enter all states and all counties from which farm revenue will be earned for the insurance year.

**PART II - AGRICULTURAL COMMODITY PROFILE**

**6 Crop or Commodity:**

Producer: The names of any crop or agricultural commodity produced or purchased for resale during the AGR base period.

- Each different crop or commodity must be listed on a separate line. If purchased for resale, place a "PR" immediately behind the crop/commodity's name.
- If a perennial crop, bearing and non-bearing acreage of the same crop must be listed on a separate line.
- Commodities (animals/livestock and their by-products) must be categorized and listed on a separate line according to the way they were marketed (See Part 2, Par. 20(b) for additional instructions).
- For crops that were produced in a greenhouse enter "Greenhouse" as the crop name. If more than one greenhouse enter the number of green houses. Example: Greenhouse (3).

7-11 **Tax Year:**

Producer: The tax years for the AGR base period. For the 1999 insurance year the 1993-1997 tax years are required. Begin with the oldest tax year (1993) and end with the most recent tax year (1997).

**Sub Columns:**

**Tax Year:** Producer: For each tax year and for each commodity listed, complete each subcolumn as follows.

**Acres:** Enter the:

- Number of acres to tenths for annual and perennial field crops;
- Number of square feet contained in greenhouses for greenhouse crops. Total square feet if more than one greenhouse;
- Number of animals/livestock sold; or for other commodities or animal/livestock by-products the
- Approximate amount of the commodity sold in the unit of measure sold (Example: Milk 100 tons, Wool 10,000 lbs, etc.).

**Market:** Enter the market code(s) that best describes how the commodity was marketed.

\*\*\*

- Enter the applicable of the following market codes for perennial crops and perishable annual crops (e.g., apples, peaches, carrots, peas, green beans, etc.) :  
 F = Sold as fresh market.;  
 P = Sold as a processing product (juice, baby food, etc.); or  
 F/P = Some of the crop was marketed as fresh market and some as a processing product.
- If greenhouse, a non-perishable annual crop, an animal/livestock, or an animal/livestock by-product use applicable of the following market codes:  
 W = Crops/commodities sold at a wholesale price in quantity for resale;  
 R = Crops/commodities sold at a retail price in small quantities to the ultimate consumer; or  
 W/R = Some of the crop/commodity sold wholesale and some sold retail.

\*\*\*

**Percentage (%):** Enter the approximate percentage of:

- Acres from which production was marketed as either as “F” or “P”. If production marketed as “F/P” enter the corresponding percentages (example 60 percent fresh market and 40 percent processing would be indicated as 60/40).
- The crop/commodity which was marketed as “W” or “R”. If marketed as “W/R” enter the corresponding percentages (example 80 percent of the crop/commodity was sold wholesale and twenty percent sold retail, this would be indicated as 80/20).

**Irrigated Practice:** Enter the percent of income received from crops with an irrigated practice. Not applicable to non-irrigated crops.

FOR ILLUSTRATION PURPOSES ONLY

FCI-824 AGR  
(10-98)

U.S. DEPARTMENT OF AGRICULTURE  
Federal Crop Insurance Corporation

OMB No. 0563-0053

ANIMAL INVENTORY/ACCOUNTING WORKSHEET

PART 1 - PRODUCER INFORMATION

1 Name <b>I. M. INSURED</b>				Policy Number <b>XXXXXXXX</b>		2 Insurance Year <b>YYYY</b>		3 Agency Information <b>I. R. AGENT XXXX</b>			
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TYPES OF ANIMALS OR COMMODITIES 4	PART 2: BEGINNING INVENTORY On January 1						PART 3: ENDING INVENTORY On December 31					
	Number 5	Average Weight 6	Average Value 7	Total \$ Value 8	Cost or Basis 9	Net Value 10	Number 12	Average Weight 13	Average Value 14	Total \$ Value 15	Cost or Basis 16	Net Value 17
CATTLE/FEEDER CALVES	40	500 LB	.70	\$14,000	\$11,200	\$2,800	-	-	-	-	-	
STOCK COWS	10	-	\$500	\$5,000	0	\$5,000	10	-	\$400	\$4,000	\$4,000	0
CALVES	2	-	\$100	\$200	0	\$200	0	-	-	-	-	-
CALVES							8	-	\$200	\$1,600	0	\$1,600
CATTLE/FEEDER CALVES							46	520 LB	.65 LB	\$15,548	\$11,960	\$3,588
						11 Total Beginning Value Less Cost or Other				18 Total Ending Value Less Cost or Other Basis:		
						\$8,000				\$5,188		

PART 4 - INVENTORY ADJUSTMENT (to be completed ONLY if a claim is filed)

19 Adjustment:

(Amount in Item 18 5,188 ) - (Item 11 8,000 ) -2,812 Inventory Adjustment. If (+) add as income to count, if (-) subtract from income to count.

## FCI-824 AGR

**COLLECTION OF INFORMATION AND DATA (PRIVACY ACT)**

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The balance of the information requested is necessary for the insurance company and FEDERAL CROP INSURANCE CORPORATION to process this form to: provide insurance; provide reinsurance; determine eligibility; determine the correct parties to the agreement; determine and collect premiums or other monetary amounts (including administrative fees and over payments); and pay benefits. The information furnished on this form will be used by Federal agencies, FEDERAL CROP INSURANCE CORPORATION employees, insurance companies, and contractors who require such information in the performance of their duties. The information may be furnished to: FEDERAL CROP INSURANCE CORPORATION contract agencies, employees and loss adjusters; reinsured companies; other agencies within the United States Department of Agriculture; The Department of Treasury including the Internal Revenue Service; the Department of Justice, or other Federal or State law enforcement agencies; credit reporting agencies and collection agencies; other Federal agencies as requested in computer matching programs; and in response to judicial orders in the course of litigation. The information may also be furnished to congressional representatives and senators making inquiries on your behalf. Furnishing the information required by this form is voluntary; however, failure to report the correct and complete information requested may result in rejection of this form; rejection of any claim for indemnity, replanting payment, or other benefit; ineligibility for insurance; and a unilateral determination of any monetary amounts due.

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**38 CLAIM FOR INDEMNITY COMPLETION INSTRUCTIONS**

Verify or make the following entries:

**Item**

**No. Information Required**

- 1 **State/County Code:** Enter ALL state(s) and ALL county(ies) where the insured’s allowable income is earned.
- 2 **Unit:** Five-digit unit number assigned to the whole farm.
- 3 **Farm Headquarters Phone:** Telephone number of the insured entity.
- 4 **SSN/EIN:** The social security number or the tax identification number associated with the insured entity.
- 5 **Entity Type:** The type of entity in which the policy was sold. (e.g., sole proprietor, partnership, etc.).
- 6 **Date of Damage:** The first three letters of the month during which MOST of the damage causing the loss in revenue (including progressive damage) occurred. Include the SPECIFIC DATE where applicable as in the case of hail damage (e.g. JUN 11).
- 7 **Cause of Damage:** The cause of loss that created the loss in revenue. Refer to the LAM for causes of loss and applicable codes. If it is evident that no indemnity is due, enter “NONE”.  
  
 If an insured cause of loss is coded as “Other”, explain in the narrative (e.g. price fluctuation will be coded as other and explained).  
  
**NOTE:** Refer to the AGR policy for information pertaining to uninsured causes of loss.
- 8 **Primary Cause %:** Enter the whole percent of primary cause of damage (primary cause of damage must exceed 50 percent (e.g., 51%)).
- 9 **Agency Information:** The name, address, telephone number, and code number of the agent that provides insurance service to the insured.
- 10 **Name of Insured:** Name of the insured that identifies exactly the person (legal entity) to whom the policy is issued.
- 11 **Insurance Year:** The insurance year for which the claim is being completed.
- 12 **Claim Number:** The claim number as assigned by the insurance provider.
- 13 **Policy Number:** Insured’s assigned policy number.
- 14 **Date(s) of Notice:** The date the notice of damage was given for the unit in item 2. Refer to section 11 of the AGR policy.
- 15 **Companion Policy(s):** If no OTHER person has a share in the whole farm unit (insured has 100 percent share of all agricultural commodities), MAKE NO ENTRY.

In all cases where the insured has LESS than a 100 percent share of a loss-affected unit, ask the insured if the OTHER person sharing in the unit has an AGR contract (i.e., not crop-hail, fire, etc.). If the other person does not, enter "NONE."

- 16 **Coverage Level/Payment Rate:** The applicable Coverage Level and Payment Rate elected by the insured (e.g. limited 65/75).
- 17 **Expenses for Insurance Year:** The whole dollar amount of allowable expenses for the current insurance year taken from tax records (Schedule F after required adjustments).
- 18 **Approved Expenses Insurance Year:** The average allowable expenses taken from the Farm Report, multiplied by the factor (rounded to the nearest three decimal places) determined by dividing the approved AGR by the simple average of the income history. Round to the nearest whole dollar.
- 19 **Expense Percentage:** The result of dividing the actual expenses for the current insurance year (item 17) by the approved expenses for the current insurance year (item 18). The percentage is rounded to the nearest three decimal places.
- 20 **Expense Reduction Percentage:** The results of subtracting the percent reduction (item 19) from 70 percent as stated in section 12(a) of the AGR policy.
- 21 **Approved AGR:** The approved AGR (in whole dollars) as shown on the Farm Report.
- 22 **Expense Reduction Dollar Amount:** The results (if applicable) of multiplying the Expense reduction percentage (item 20) by the Approved AGR (item 21).
- 23 **AGR Adjusted for Expenses:** The result of subtracting the Expense Reduction Amount (item 22) from the Approved AGR (item 21) rounded to nearest whole dollar.
- 24 **Coverage Level:** The applicable coverage level elected by the insured.
- 25 **Revenue Guarantee:** The result of multiplying the AGR adjusted for expenses (item 23) by the Coverage Level Percentage (item 24). Enter in whole dollars.
- 26 **Revenue to Count Insurance Year:** The actual amount of allowable income earned in the current insurance year taken from tax records (Schedule F) prior to making accrual adjustments for inventories and/or accounts receivable.
- 27 **Inventory Adjustment (+ -):** The total dollar value of inventory adjustment(s) made for the current insurance year as shown on the Inventory and Accounts Receivable Report.
- 28 **Accounts Receivable Adjustment (+ -):** The total dollar value of adjustment(s) made to accounts receivable for the current insurance year as shown on the Inventory and Accounts Receivable Report.
- 29 **Total Adjustment to Revenue to Count:** The results (in whole dollars) of adjusting the revenue to count for the insurance year (item 26) by adding or subtracting the inventory adjustment (item 27) and/or by adding or subtracting the accounts receivable adjustment (item 28).
- 30 **Revenue Deficiency:** The result (in whole dollars) of subtracting the Total Adjustment to Revenue to Count (item 29) from the adjusted AGR (item 25). If a negative amount, enter zero.
- 31 **Payment Rate:** The applicable percentage payment rate elected by the insured. (Four decimals).
- 32 **Indemnity:** The result (in whole dollars) of multiplying the adjusted Revenue Deficiency (item 30) by the Payment Rate (item 31).

- 33 **Premium Due:** Enter the dollar amount due the insurance provider for unpaid premium, if any.
- 34 **Balance Due Insured:** The result (in whole dollars) of subtracting item 33 from item 32.
- 35 **Narrative:**
- NOTE:** If more space is needed, document on a Special Report, and enter "See Special Report". Attach the Special Report to the AGR Worksheet.
- a. Explain the reason for a "No Indemnity Due" claim. "No Indemnity Due" claims are to be distributed in accordance with the insurance provider's instructions.
  - b. Document the calculation used in determining the indemnity.
  - c. Document subtractions from (adjustments for income that is not allowed but is reported along with allowable income) and/or additions to Revenue to Count (e.g. Insurance payments not shown on tax form, etc.).
  - d. Document any other pertinent information, including any data to support any factors used to calculate the claim for indemnity.
  - e. Document how the price was established for the inventory (e.g. sold price, AME price, etc.).
- 36 **Date Current Year Taxes Filed:** Enter the MM/DD/YYYY the insured's tax forms were sent to the IRS.
- 37 **Similar Damage:** Circle yes or no. Circle yes if amount and cause of damage due to insurable causes is similar to the experience of other farms in the area. If "No" is circled, explain in the narrative.
- 38 **Assignment of Indemnity:** Circle Yes ONLY if an assignment of an indemnity is in effect for the tax year; otherwise check "NO".
- 39 **Adjuster's Signature, Code Number and Date:** Signature of adjuster, code number, and date signed after the insured (or insured's authorized representative) has signed. For an absentee insured, enter adjuster's code number ONLY. The signature and date will be entered AFTER the absentee has signed and returned the AGR worksheet.
- 40 **Insured's Signature and Date:** Insured's (or insured's authorized representative's) signature and date. BEFORE obtaining insured's signature, REVIEW ALL ENTRIES on the AGR worksheet WITH THE INSURED, particularly explaining codes, etc., that may not be readily understood.
- 41 **Page Numbers:** Page numbers - (Example: Page 1 of 1, Page 1 of 2, Page 2 of 2, etc.)

(RESERVED)



FOR ILLUSTRATION PURPOSES ONLY

FCI-74 AGR  
(10-98)

U.S. DEPARTMENT OF AGRICULTURE  
Federal Crop Insurance Corporation

OMB No. 0563-0053

AGR CLAIM FOR INDEMNITY WORKSHEET

1 State Code 026	- County Code 021-159	2 Unit 00100	3 Farm Headquarters Phone XXX-XXX-XXXX	9 Agency Information: Name: I. R. AGENT Address: 2222 ANY ST. ANY TOWN, MI XXXXX Telephone Number: XXX-XXX-XXXX Code Number: XXXXX	10 Name of Insured I. M. INSURED	11 Insurance Year YYYY
4 SSN/EIN XXXXXXXXXX		5 Entity Type SOLE PROPRIETOR		12 Claim Number XXXXXXXXXX	13 Policy Number XXXXXXXXXX	
6 Date of Damage			SEP	14 Date(s) of Notice	1 <sup>st</sup>	2 <sup>nd</sup> Final MMDDYYYY
7 Cause of Damage			EX MOIST	15 Companion Policy(s)		
8 Primary Cause %			100			
16 Coverage Level/Payment Rate LIMITED 75/75						

CALCULATION OF CLAIM FOR INDEMNITY

Expenses For Insurance Year 17	Approved Expenses Insurance Year 18	Expense Percentage (.xxx) 17 ÷ 18 = 19 19	Expense Reduction Percentage (.xxx) (70% - 19) = 20 20	Approved AGR 21	Expense Reduction Dollar Amount 20 x 21 = 22 22	AGR Adjusted For Expenses 21 - 22 = 23 23	Coverage Level Percentage (.xxxx) 24	Revenue Guarantee 23 x 24 = 25 25	Revenue to Count Insurance Year 26
93,546	110,007	.850	0	144,175	0	144,175	.7500	108,131	88,500
Inventory Adjustment (+ -) 27	Accounts Receivable Adjustment (+ -) 28	Total Adjustment To Revenue To Count 26, 27 (+ -), 28 (+ -) = 29 29		Revenue Deficiency 25 - 29 = 30 30	Payment Rate Percentage (.xxxx) 31	Indemnity 30 x 31 = 32 32	Premium Due 33	Balance Due Insured 32 - 33 = 34 34	
-30,480	0	58,020		50,111	.7500	37,583	0	37,583	

35 Narrative: SCHEDULE F AND APPLICABLE FARM REPORTS ATTACHED TO VALIDATE INFORMATION.  
 $93,546 \div 110,007 = .850$  EXP. % EXCEEDS AMOUNT FOR EXPENSE REDUCTION %  $144,175 \times .7500 = 108,131$  REVENUE GUARANTEE;  $108,131 - 88,500 - 30,480 = 58,020$   
 $108,131 - 58,020 = 50,111$  REVENUE DEFICIENCY;  $50,111 \times .7500 = 37,583$  INDEMNITY

36 Date Current Year Taxes Filled MMDDYYYY	37 Is damage similar to other farms in the area? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	38 Assignment of Indemnity? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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The information I have furnished on this form is complete and accurate. I understand that any false or inaccurate information may result in the sanctions outlined in my policy and administrative, civil, and criminal sanctions under 18 U.S.C. §§ 1006 and 1014; 7 U.S.C. § 1506, 31 U.S.C. §§ 3729 and 3730 and other federal statutes..

39 Adjuster's Signature and Code Number (Final Inspection) I. R. ADJUSTER XXXXX	Date MMDDYYYY	40 Insured's Signature (Final Inspection) I. M. INSURED	Date MMDDYYYY
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## FCI-74 AGR (Reverse)

**COLLECTION OF INFORMATION AND DATA (PRIVACY ACT)**

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FCI-74 AGR  
(10-98)

U.S. DEPARTMENT OF AGRICULTURE  
Federal Crop Insurance Corporation

OMB No. 0563-0053

AGR CLAIM FOR INDEMNITY WORKSHEET

1 State Code	-	2 County Code	2 Unit	3 Farm Headquarters Phone	9 Agency Information: Name:	10 Name of Insured	11 Insurance Year
4 SSN/EIN	5 Entity Type			Address:	12 Claim Number	13 Policy Number	
6 Date of Damage				Telephone Number:	14 Date(s) of Notice	1 <sup>st</sup>	2 <sup>nd</sup> Final
7 Cause of Damage				Code Number:	15 Companion Policy(s)		
8 Primary Cause %							
16 Coverage Level/Payment Rate							

CALCULATION OF CLAIM FOR INDEMNITY

Expenses For Insurance Year 17	Approved Expenses Insurance Year 18	Expense Percentage (.xxx) 17 ÷ 18 = 19	Expense Reduction Percentage (.xxx) (70% - 19) = 20	Approved AGR 21	Expense Reduction Dollar Amount 20 x 21 = 22	AGR Adjusted For Expenses 21 - 22 = 23	Coverage Level Percentage (.xxx) 24	Revenue Guarantee 23 x 24 = 25	Revenue to Count Insurance Year 26
Inventory Adjustment (+ -) 27	Accounts Receivable Adjustment (+ -) 28	Total Adjustment To Revenue To Count 26, 27 (+ -), 28 (+ -) = 29		Revenue Deficiency 25 - 29 = 30	Payment Rate Percentage (.xxx) 31	Indemnity 30 x 31 = 32	Premium Due 33	Balance Due Insured 32 - 33 = 34	

35 Narrative:

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36 Date Current Year Taxes Filled	37 Is damage similar to other farms in the area? <input type="checkbox"/> Yes <input type="checkbox"/> No	38 Assignment of Indemnity? <input type="checkbox"/> Yes <input type="checkbox"/> No
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39 Adjuster's Signature and Code Number (Final Inspection)	Date	40 Insured's Signature (Final Inspection)	Date
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## FCI-74 AGR (Reverse)

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**2000 AGRICULTURAL COMMODITIES For AGR Program**

<u>Crop Name</u>	<u>Code</u>	<u>Crop Name</u>	<u>Code</u>	<u>Crop Name</u>	<u>Code</u>
Apples	0054	Hops	0673	Snap Beans (Fresh)	0082
Apricots	0098	Horseradish	0661	Soybeans	0081
Asparagus	0607	Indian Corn	0651	Spinach	0623
Aquaculture	0300	Kohlrabi	0636	Squash (Other)	0669
Aquatic Plants	0656	Leeks	0638	Gourds	0652
Barley	0091	Lettuce	0604	Squash, Summer	0014
Beets	0616	Maple Syrup	0645	Zucchini	0640
Berries (Other)	0601	Melons (All Others)	0101	Sugar Beets	0039
Blackberries	0302	Cantaloupe	0612	Sunflowers	0078
Blueberries	0012	Casaba	0680	Sweet Corn (Processing)	0042
Raspberries	0679	Crenshaw	0692	Sweet Corn (Fresh Market)	0044
Strawberries	0628	Honeydew	0642	Sweet potatoes	0085
Broccoli	0620	Mini Pumpkins	0617	Table Grapes	0052
Brussel Sprouts	0657	Pumpkins	0605	Tobacco	
Cabbage	0070	Millet	0017	Burley	0231
Cabbage (ID/OR)	0072	Mint		Cigar Wrapper	0236
Chinese Cabbage	0682	Peppermint	0700	Flue Cured	0229
Canola	0015	Spearmint	0701	Maryland	0232
Rapeseed	0647	Mushrooms	0654	Tomatoes (Processing)	0087
Carambola Fruit	0103	Mustard	0069	Tomatoes (Fresh Market)	0086
Carrots	0624	Nursery (Container)	0056	Turf	0690
Cauliflower	0621	Nursery (FG & C)	0073	Turnips	0619
Celery	0658	Oats	0016	Rutabaga	0687
Cherries		Okra	0629	Watermelons	0618
Tart	0100	Onions	0013	Wheat	0011
Sweet	0099	Other		Winter Squash	0065
Chestnuts	0681	Fruits	0608		
Christmas Trees	0635	Vegetables	0646	<u>Animals</u>	
Citrus	0026	Crops	0609	Beef Cattle	
Grapefruit	0201	Parsley	0641	Cow-Calf	0800
Lemons	0202	Parsnips	0643	Stocker/Feeder	0801
Limes	0663	Peaches	0034	Feedlot	0802
Oranges	0227	Nectarines	0102	Replacement Heifer	0813
Tangelos	0203	Peanuts	0075	Hogs/Pigs	0815
Tangerines	0664	Pears	0089	Farrow	0803
Corn	0041	Asian	0303	Farrow/Finish	0804
Cotton	0021	Pecans	0020	Finish	0805
Crambe	0068	Peppers (Other)	0627	Sheep/Lambs	0816
Cranberries	0058	Bell Peppers	0104	Ewe/Lamb	0806
Cucumbers	0603	Chile Peppers	0045	Stocker/Feeder	0807
Dry Beans	0047	Hot Peppers	0610	Feedlot	0808
Dry Peas	0067	Jalapeno Peppers	0662		
Eggplant	0613	Plums	0092	Goats	0809
Escarole	0649	Popcorn	0043	Mink	0824
Flax	0031	Potatoes	0084	Other Traditional	
Flowers (Other)	0615	Processing Beans	0046	Farm Animals	0810
Bedding Plants	0630	Prunes	0036		
Cut Flowers	0683	Radishes	0625	Fish/Aquaculture	0820
Forage Production	0033	Rhubarb	0650	<u>Game Birds</u>	0304
Alfalfa	0648	Rye	0094	Poultry	0821
Clover	0668	Safflower	0049	Reptiles	0822
Mixed Hay	0670	Scallions	0637	Other Live Animals	0823
Forage Seed		Seed (Other)	0626		
Alfalfa Seed	0633	Carrot Seed	0634	<u>Animal Products</u>	
Alfalfa Seed (ID/OR)	0702	Crown Vetch Seed	0305	Cheese	0840
Clover Seed	0655	Flax Seed	0684	Dairy	0847
Clover Seed (ID/OR)	0703	Flower Seed	0602	Eggs	0841
Grass Seed	0660	Hybrid Corn Seed	0062	Furs	0842
Garlic	0301	Hybrid Sorghum Seed	0050	Honey	0843
Grain Sorghum	0051	Lettuce Seed	0665	Milk	0844
Grapes	0053	Mustard Seed	0674	Other	0845
Green Peas	0064	Onion Seed	0671	Wool	0846
Greenhouse	0600	Popcorn Seed	0685		
Greens (Other)	0631	Radish Seed	0686		
Collard Greens	0622	Sesame Seed	0644		
Kale	0614	Sweet Corn Seed	0688		
Swiss Chard	0653	Teff Seed	0689		
Turnip Greens	0632	Turnip Seed	0691		
Hay (Other)	0611	Vegetable Seed	0667		
Herbs	0639	Silage	0693		

**(RESERVED)**