FOR CROP INSURANCE AGENTS

Quick Takeaways:

How to Read a Base Acre Allocation Summary

Focus on the Two Numbers That Matter

As Base Allocation Summaries begin arriving, agents are hearing the same question from their farmers:

"How do I actually read this form?"

The good news is that you don't need to understand every calculation. These two numbers matter most.

1. The number of additional base acres a farm *could* receive.

This number represents the maximum potential allocation of additional base acres the farm may qualify for based on:

- the farm's five-year planting history, and
- the farm's current acreage capacity.

The final allocation is the lesser of these two calculations.

Important: This is a potential maximum, not a final allocation. Final base acres remain subject to USDA's national 30-million-acre cap and any resulting pro-rata adjustment.

2. The percentage of additional acres allocated by crop.

At the bottom of the form, FSA calculates how any additional base acres would be divided among commodities.

Think of this as: **How the pie gets sliced.**

These percentages will ultimately be applied to whatever final base acre allocation USDA approves.

Three Things to Check

✓ *Review the Farm's Planting History*

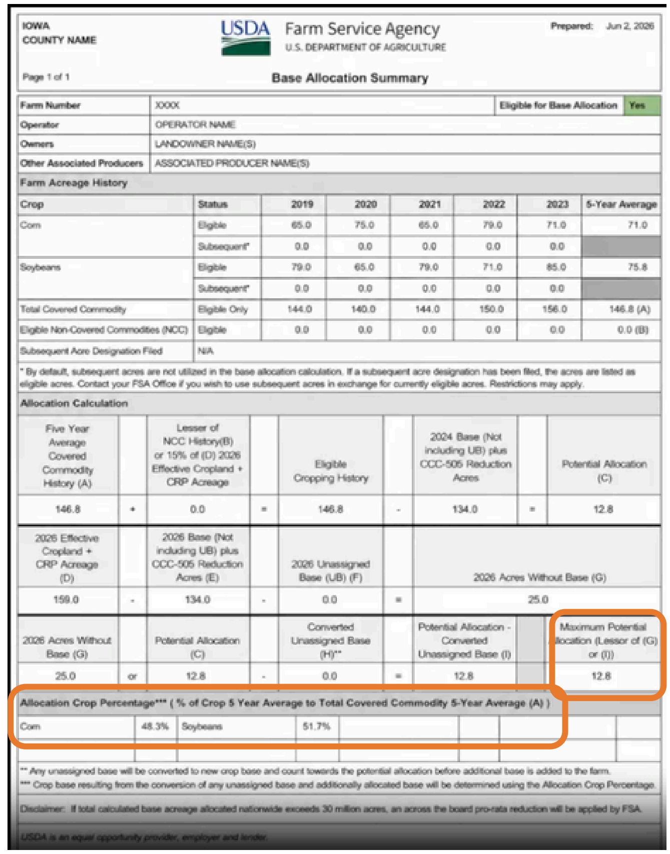
Look for any unresolved subsequent acre questions, e.g., multiple crops assigned to the same acre during a crop year. In many cases, FSA offices have addressed these issues.

✓ *Determine What the Farm History Supports*

Calculate the average eligible planted acres over the five-year review period and compare them to the farm's existing base acres.

✓ *Determine the Farm's Current Capacity*

Compare current total acres to current base acres.
The farm's potential additional base acres will be the lesser of the historical calculation or the current capacity calculation.



IOWA
COUNTY NAME

USDA Farm Service Agency
U.S. DEPARTMENT OF AGRICULTURE

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Page 1 of 1

Base Allocation Summary

Farm Number	XXXX	Eligible for Base Allocation	Yes
Operator	OPERATOR NAME		
Owners	LANDOWNER NAME(S)		
Other Associated Producers	ASSOCIATED PRODUCER NAME(S)		

Farm Acreage History

Crop	Status	2019	2020	2021	2022	2023	5-Year Average
Corn	Eligible	65.0	75.0	65.0	79.0	71.0	71.0
	Subsequent*	0.0	0.0	0.0	0.0	0.0	
Soybeans	Eligible	79.0	65.0	79.0	71.0	85.0	75.8
	Subsequent*	0.0	0.0	0.0	0.0	0.0	
Total Covered Commodity	Eligible Only	144.0	140.0	144.0	150.0	156.0	146.8 (A)
Eligible Non-Covered Commodities (NCC)	Eligible	0.0	0.0	0.0	0.0	0.0	0.0 (B)
Subsequent Acre Designation Filed	N/A						

* By default, subsequent acres are not utilized in the base allocation calculation. If a subsequent acre designation has been filed, the acres are listed as eligible acres. Contact your FSA Office if you wish to use subsequent acres in exchange for currently eligible acres. Restrictions may apply.

Allocation Calculation

Five Year Average Covered Commodity History (A)		Lesser of NCC History(B) or 15% of (D) 2026 Effective Cropland + CRP Acreage		Eligible Cropping History		2024 Base (Not including UB) plus CCC-505 Reduction Acres		Potential Allocation (C)
146.8	+	0.0	=	146.8	-	134.0	=	12.8

2026 Effective Cropland + CRP Acreage (D)		2026 Base (Not including UB) plus CCC-505 Reduction Acres (E)		2026 Unassigned Base (UB) (F)		2026 Acres Without Base (G)
159.0	-	134.0	-	0.0	=	25.0

2026 Acres Without Base (G)		Potential Allocation (C)		Converted Unassigned Base (H)**		Potential Allocation - Converted Unassigned Base (I)		Maximum Potential Allocation (Lessor of (G) or (I))
25.0	or	12.8	-	0.0	=	12.8		12.8

Allocation Crop Percentage* (% of Crop 5 Year Average to Total Covered Commodity 5-Year Average (A))**

Corn	48.3%	Soybeans	51.7%

** Any unassigned base will be converted to new crop base and count towards the potential allocation before additional base is added to the farm.
*** Crop base resulting from the conversion of any unassigned base and additionally allocated base will be determined using the Allocation Crop Percentage.

Disclaimer: If total calculated base acreage allocated nationwide exceeds 30 million acres, an across the board pro-rata reduction will be applied by FSA.

USDA is an equal opportunity provider, employer and lender.

One Common Misunderstanding: The 15% Rule

The 15% limitation only applies to non-covered commodities (such as vegetables and specialty crops). **For farms with only covered commodities such as corn, soybeans, wheat, and cotton, the 15% rule does NOT apply.**

Bottom Line

When reviewing a Base Acre Allocation Summary, focus on two main questions:

1. How many potential additional base acres could the farm receive?

2. How will those additional acres be allocated among crops?

Everything else on the form supports those two answers.

Don't get lost in the math. Reach out if our Tilley team can help. TilleyAg.com