

OHIO STATE UNIVERSITY EXTENSION

*Ohio Food, Agriculture and Environmental Law  
Webinar Series*

**The 2014 Farm Bill:  
Guiding a Client through the New Law**

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 THE OHIO STATE UNIVERSITY  
COLLEGE OF FOOD, AGRICULTURAL,  
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OHIO FOOD, AGRICULTURE AND  
ENVIRONMENTAL LAW WEBINAR SERIES

JANUARY 9, 2015

THE 2014 FARM BILL: HIGHLIGHTS

“GUIDING A CLIENT THROUGH THE NEW LAW  
FROM A PRACTITIONER’S PERSPECTIVE”

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**Agricultural Act of 2014**

**Landowner Elections  
Under 2014 Farm Bill**

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## Agricultural Act of 2014 Landowner Elections

### □ 1-Time Election to Reallocate Base Acres

- than generic base acres, as in effect on September 30, 2013, among the covered commodities (does not include cotton) planted on the farm at any time during the 2009 through 2012 crop years.
- The reallocation shall be in proportion to the ratio of the 4-year average of the acreage planted on the farm to each covered commodity during 2009 through 2012 to the acreage planted to all covered commodities for such crop years.
- Include any crop year in which the covered commodity was not planted.
- Generic base acres are retained and may not be reallocated.
- [http://www.fsa.usda.gov/Internet/FSA\\_File/fsa\\_base\\_reallocate\\_090514.zip](http://www.fsa.usda.gov/Internet/FSA_File/fsa_base_reallocate_090514.zip)

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## Agricultural Act of 2014 Landowner Elections

### Base Reallocation Example:

	Cotton	Rice	Corn	Soybeans	Wheat	Total
2013 Base Acres	200	150	100	200	150	800
2009-2012 Planted Acres	0	150	300	350	0	800
Covered Commodity Planted as Percentage of Total Covered Commodities Planted		18.75%	37.50%	43.75%	0%	100%
	Generic	Rice	Corn	Soybeans	Wheat	
Base Acres if 2013 Base Acres are Retained	200	150	100	200	150	800
Base Acres if 2013 Base Acres are Reallocated	200	112.50	225	262.50	0	800

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## Agricultural Act of 2014 Landowner Elections

### □ 1-Time Election to Update Payment Yields, on a covered commodity by covered commodity basis for purposes of calculating PLC Payments

- of the average of the yield per planted acre for the crop of the covered commodity on the farm for the 2008 through 2012 crop years, excluding any crop year in which the covered commodity was not planted.
- 75% of the average of the 2008 through 2012 county yield for the commodity, you may assign a yield for that crop year equal to 75% of the average of the 2008 through 2012 county yield.
- Update even if ARC Coverage is selected.
- [http://www.fsa.usda.gov/Internet/FSA\\_File/fsa\\_yield\\_update\\_092214.zip](http://www.fsa.usda.gov/Internet/FSA_File/fsa_yield_update_092214.zip)

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## Agricultural Act of 2014 Landowner Elections

### □ Payment Yield Update

- certification of yield.
  - verification, the owner must have documentary evidence to support the certified yield.
- The regulations provide that documentary evidence includes:
  - (1) production approved by the county committee for some other PSA program purpose;
  - (2) commercial receipts;
  - (3) settlement sheets;
  - (4) warehouse ledger sheets;
  - (5) elevator receipts or load summaries, supported by other evidence showing disposition, such as sales documents;
  - (6) evidence from harvested or appraised acreage, approved for FCIC or multi-peril crop insurance; or
  - (7) other production evidence determined acceptable by the Deputy Administrator.
- Production evidence must show: (1) the producer's name, (2) the commodity, (3) the buyer or name of storage facility, (4) the date of transaction or delivery, and (5) the quantity.

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## Agricultural Act of 2014

### Producer Elections Under 2014 Farm Bill

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## Agricultural Act of 2014 Producer Elections

- **ALL** of the producers on a farm shall make a 1-time irrevocable election to receive PLC payments on a covered commodity by covered commodity basis or ARC payments.
- If the producers on a farm elect to receive ARC payments, the producers on the farm shall unanimously select whether to receive ARC payments on county coverage applicable on a covered commodity by covered commodity basis or individual coverage applicable to all of the covered commodities on the farm.
- If the producers on a farm fail to make a unanimous election for the 2014 crop year, the Secretary shall not make any PLC or ARC payments with respect to the farm for the 2014 crop year and the producers on the farm shall be deemed to have elected PLC payments for all covered commodities on the farm for the 2015 through 2018 crop years.

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### Agricultural Act of 2014 Important Dates:

- ▣ **Sept. 29, 2014 to Feb. 27, 2015:**
  - Land owners may visit their local Farm Service Agency office to update yield history and/or reallocate base acres.
- ▣ **Nov. 17, 2014 to March 31, 2015:**
  - Producers make a one-time election of either ARC or PLC for the 2014 through 2018 crop years.
- ▣ **Mid-April 2015 through summer 2015:**
  - Producers sign contracts for 2014 and 2015 crop years.
- ▣ **October 2015:** Payments for 2014 crop year, if needed.
  - Source: FSA News Release No. 0161.14

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### Agricultural Act of 2014

#### PRICE LOSS COVERAGE

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### Agricultural Act of 2014 Price Loss Coverage

- ▣ Essentially a counter-cyclical payment.
- ▣ Decoupled payment.
- ▣ Secretary shall make price loss coverage payments for a covered commodity if the Secretary determines that -
  - The effective price for the covered commodity for the crop year; is less than
  - The reference price for the covered commodity for the crop year.

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### Agricultural Act of 2014 Price Loss Coverage

- ▣ Price Loss Coverage payment for a covered commodity is made when the **effective price** for the covered commodity is **LESS** than the **reference price** for the covered commodity.
  - “**Effective Price**” for a crop year is the HIGHER of the national average market price received by producers during the 12-month marketing year for the covered commodity or the Loan Rate.
  - “**Reference Price**” is set in the Farm Bill like the target price for CC Payments was in 2008 Farm Bill.
    - Reference Price for Rice - \$14.00 per hundredweight
    - Reference Price for Corn - \$3.70 per bushel
    - Reference Price for Wheat - \$5.50 per bushel
    - Reference Price for Grain Sorghum - \$3.95 per bushel
    - Reference Price for Soybeans - \$8.40 per bushel

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### Agricultural Act of 2014 Price Loss Coverage

- ▣ Amount of Price Loss Coverage Payment equals the **Payment Rate** times the **Payment Yield** times the **Payment Acres**.
  - ▣ The “Payment Rate” is the difference between Reference Price and Effective Price (higher of NAMP and Loan Rate).
  - ▣ The “Payment Yield” is the counter-cyclical payment yield for the covered commodity under 2008 Farm Bill or updated yield if landowner elects to update (90% of 2008-2012 average).
  - ▣ The “Payment Acres” equal 85% of base acres of the covered commodity and generic base attributed to the covered commodity.

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### Agricultural Act of 2014 Price Loss Coverage

PLC Example for Rice	
Assumed 2014 National Average Market Price for Rice	\$13.42/cwt
Reference Price for Rice	\$14.00/cwt
PLC Payment Rate based on assumed NAMP of \$13.42/cwt	\$0.58/cwt
Payment Yield on Hypothetical Farm	55.0 cwt
Base Acres of Rice on Hypothetical Farm	1,000 base acres
Payment Acres on Hypothetical Farm	$1,000 \times 0.85 = 850$ acres
PLC Payment on Hypothetical Farm if NAMP is \$13.65	$\$0.58 \times 55.0 \times 850 = \$27,115$

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## **Agricultural Act of 2014**

### **Agricultural Risk Coverage** (County Coverage)

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### **Agricultural Act of 2014 Agricultural Risk Coverage County Coverage**

- ▣ Alternative to receiving price loss coverage payments for a covered commodity.
- ▣ ARC is a revenue based program.
- ▣ County Coverage or Individual Coverage option.

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### **Agricultural Act of 2014 Agricultural Risk Coverage County Coverage**

- ▣ ARC payments are to be made on a covered commodity when the “actual crop revenue” is less than the “agricultural risk coverage guarantee”.
  - “Actual crop revenue” is the product of:
    - The actual average county yield per planted acre for the covered commodity; and
    - The higher of the national average market price received by producers during the 12-month marketing year or the national average loan rate for a marketing assistance loan.

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### Agricultural Act of 2014

#### Agricultural Risk Coverage

##### County Coverage

- ▣ ARC payments are to be made on a covered commodity when the “actual crop revenue” is less than the “agricultural risk coverage guarantee”.
  - “Agricultural risk coverage guarantee” is 86 percent of the benchmark revenue.
  - Benchmark revenue is the product of:
    - The average historical county yield for the most recent five crop years, excluding the crop years with the highest and lowest yields; and
    - The national average market price for the most recent five crop years, excluding the crop years with the highest and lowest prices.

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### Agricultural Act of 2014

#### Agricultural Risk Coverage

##### County Coverage

- ▣ The **payment rate** for a covered commodity, in the case of county coverage is be equal to the **lesser of**:
  - The amount by which the agricultural risk coverage guarantee (86% of Benchmark) exceeds the actual crop revenue; or
  - 10 percent of the benchmark revenue.

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### Agricultural Act of 2014

#### Agricultural Risk Coverage

##### County Coverage

- ▣ Amount of ARC Payments
  - The amount of the agricultural risk coverage payment for the crop year shall be the product of the **payment rate** and the **payment acres**.
    - **Payment acres** for county coverage is 85% of base acres of the covered commodity, including generic base acres attributed to the covered commodity.

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## Agricultural Act of 2014 Agricultural Risk Coverage

COUNTY COVERAGE  
ARC EXAMPLE  
(Corn)

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## Agricultural Act of 2014 Agricultural Risk Coverage

ARC County Coverage Example for Corn	
Assumed Olympic Average County Yield	155
Assumed Olympic Average Market Price	\$5.30
ARC Benchmark Revenue (155 x \$5.30 = \$821.50)	\$821.50
ARC Guarantee (86% Benchmark Revenue)	\$706.49
Assumed Actual County Yield	163
Assumed National Average Market Price	\$3.84
Actual County Revenue (163 x \$3.84 = \$625.92)	\$625.92
ARC Guarantee minus Actual County Revenue	\$80.57
85% Adjustment	
County Coverage ARC Payment per Base Acre	\$68.48
Under this scenario there would be no PLC payment for corn as National Average Market Price was greater than the Reference Price for corn.	

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## Agricultural Act of 2014

**Agricultural  
Risk  
Coverage**  
(Individual Coverage)

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**Agricultural Act of 2014**  
**Agricultural Risk Coverage**  
**Individual Coverage**

- ▣ Individual coverage ARC is a whole farm revenue based program.
- ▣ Unlike county coverage ARC which can be selected on a covered commodity-by-covered commodity basis, individual ARC applies to ALL covered commodities on the farm.
- ▣ Individual ARC payments are to be made when actual crop revenue is less than the agricultural risk coverage guarantee.

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**Agricultural Act of 2014**  
**Agricultural Risk Coverage**  
**Individual Coverage**

- ▣ Actual crop revenue is based on the producer's share of all covered commodities planted on all farms for which individual coverage has been selected is determined as follows:
  - For each covered commodity, determine the product of the total production of the covered commodity on such farms and the higher of the national average market price received by producers during the 12-month marketing year or the national average loan rate for a marketing assistance loan;
  - Total the amount determined for each covered commodity
  - Divide the total by the total planted acres of all covered commodities on such farms.

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**Agricultural Act of 2014**  
**Agricultural Risk Coverage**  
**Individual Coverage**

- ▣ Agricultural risk coverage guarantee is 86 percent of the benchmark revenue.
  - Benchmark revenue is based on the producer's share of all covered commodities planted on all farms for which individual coverage has been selected is determined as follows:
    - determine the product of :
      - The yield per planted acre for the covered commodity on such farms; and
      - The national average market price received by producers during the 12-month marketing year;
    - For each covered commodity, the average of the revenues determined for the most recent five years excluding each crop year with the highest and lowest revenues;
    - The sum of the amounts determined for all covered commodities on such farms, but adjusted to reflect the ratio between to total number of acres planted on such farms to a covered commodity and the total number of acres of all covered commodities planted on such farms.

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**Agricultural Act of 2014**  
**Agricultural Risk Coverage**  
**Individual Coverage**

- ▣ The payment rate for a farm, in the case of individual coverage, shall be equal to the **lesser of:**
  - ▣ The amount by which the agricultural risk coverage guarantee (86% of Benchmark) exceeds the actual crop revenue; or,
  - ▣ 10 percent of the benchmark revenue.

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**Agricultural Act of 2014**  
**Agricultural Risk Coverage**  
**Individual Coverage**

- ▣ Amount of ARC Payments:
  - The amount of the individual ARC payment for the crop year shall be the **product of the payment rate** and the **payment acres**.
  - ▣ Payment acres for individual coverage is **65%** of base acres of covered commodities on all farms enrolled in individual ARC, including any generic base acres attributed to a covered commodity on said farms.

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**Agricultural Act of 2014**  
**Agricultural Risk Coverage**

INDIVIDUAL COVERAGE  
ARC EXAMPLE

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## Agricultural Act of 2014 Agricultural Risk Coverage

### ARC Individual Coverage Example

#### Assumptions:

Producer A has an interest in two (2) farms for which individual coverage ARC was selected.

FSN 111 consists of 150 cropland acres. There are 100 base acres of rice and 50 base acres of soybeans on FSN 111. Producer A's interest in FSN 111 is 100%. Producer A will plant 100 acres of rice and 50 acres of soybeans on FSN 111 in 2014.

FSN 222 consists of 350 cropland acres. There are 100 base acres of rice, 100 base acres of corn, and 150 base acres of soybeans on FSN 222. Producer A's interest in FSN 222 is 100%. Producer A will plant 100 acres of rice, 175 acres of corn, and 75 acres of soybeans on FSN 111 in 2014.

## Agricultural Act of 2014 Agricultural Risk Coverage

### ARC Individual Coverage Example Calculation of Benchmark Revenue

Step 1: Determine Olympic Average Revenue for Each Covered Commodity Planted on Farms in which Producer A has an interest on which Individual ARC was selected.

#### SOYBEANS

Crop Year	Assumed Yield (bu./acre)	National Average Market Price	Revenue
2009	52	\$9.59	<del>\$499</del>
2010	45	\$11.30	\$509
2011	41	\$12.50	\$513
2012	49	\$14.40	<del>\$706</del>
2013	53	\$13.00	\$689
Olympic Average Revenue for Soybeans <small>(Excludes High and Low - National Average Market Prices are estimates and may not be actual figures used by USDA in calculating ARC payments.)</small>			\$570

## Agricultural Act of 2014 Agricultural Risk Coverage

### ARC Individual Coverage Example Calculation of Benchmark Revenue

Step 1: Determine Olympic Average Revenue for Each Covered Commodity Planted on Farms in which Producer A has an interest on which Individual ARC was selected.

#### CORN

Crop Year	Assumed Yield (bu./acre)	National Average Market Price	Revenue
2009	167	\$3.70 (Ref. Price)	<del>\$618</del>
2010	175	\$5.18	\$907
2011	163	\$6.22	\$1,014
2012	180	\$6.89	<del>\$1,240</del>
2013	182	\$4.46	\$812
Olympic Average Revenue for Corn <small>(Excludes High and Low - Reference Price used for 2009 as NAMP was less than Reference Price. National Average Market Prices are estimates and may not be actual figures used by USDA in calculating ARC payments.)</small>			\$911

## Agricultural Act of 2014 Agricultural Risk Coverage

### ARC Individual Coverage Example Calculation of Benchmark Revenue

Step 1: Determine Olympic Average Revenue for Each Covered Commodity Planted on Farms in which Producer A has an interest on which Individual ARC was selected.

RICE			
Crop Year	Assumed Yield (cwt/acre)	National Average Market Price (Est.)	Revenue
2009	63.75	\$14.40	\$918
2010	37.65	\$14.00 (Ref. Price)	<del>\$527</del>
2011	58.48	\$14.20	\$830
2012	64.25	\$15.00	\$964
2013 (Projected/Estimated NAMP)	72.28	\$15.40	<del>\$1,113</del>
Olympic Average Revenue for Rice <small>(Excludes High and Low - Reference Price used for 2010 as NAMP was less than Reference Price. National Average Market Prices are estimates and may not be actual figures used by USDA in calculating ARC payments.)</small>			\$904

## Agricultural Act of 2014 Agricultural Risk Coverage

### ARC Individual Coverage Example Calculation of Benchmark Revenue

Step 2: Total Benchmark Revenue for Each Covered Commodity and Adjust Based on % of Planted Acres

Crop	2014 Planted Acres	Percent of Total Planted Acres	Olympic Avg. Revenue	Benchmark Revenue
Soybeans	175	35.0%	\$570	\$200
Corn	125	25.0%	\$911	\$228
Rice	200	40.0%	\$904	\$362
Totals	500	100%		\$790

## Agricultural Act of 2014 Agricultural Risk Coverage

### ARC Individual Coverage Example Calculation of Actual Revenue

Step 3: Calculate Actual Revenue and Adjust for % of Covered Commodity to Total Planted Acres

Crop	Assumed 2014 Marketing Year Average Price	Assumed 2014 Actual Yield	Planted Acres	Percentage of Planted Acres to Total Planted Acres	Assumed 2014 Actual Revenue
Soybeans	\$10.97	50	175	35.0%	\$192
Corn	\$3.84	172	125	25.0%	\$165
Rice	\$13.42	65.5	200	40.0%	\$352
Totals			500	100%	\$709

## Agricultural Act of 2014 Agricultural Risk Coverage

ARC Individual Coverage Example Calculation of ARC Payment	
Step 4: Calculate ARC payment	
2014 Benchmark Revenue	\$790
2014 ARC Guarantee (86% of Benchmark)	\$679
2014 Actual Revenue	\$709
2014 ARC Payment Rate (Limited to 10% of Benchmark Revenue)	\$0
Total Base Acres	500
Total Payment Acres (65% of Base)	325
2014 ARC Payment	325 acres x \$0/acre = \$0.00

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## ARC and PLC Producer Webtools

1. **National Association of Agricultural and Food Policy** led by the Food and Agricultural Policy Research Institute (FAPRI) at the University of Missouri, and the Agricultural and Food Policy Center (AFPC) at Texas A&M University
  - <https://usda.afpc.tamu.edu/>
2. **National Coalition for Producer Education (NCPE)**, led by the University of Illinois
  - <http://fsa.usapas.com/>
3. **FSA Website**
  - [www.fsa.usda.gov](http://www.fsa.usda.gov)

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## Agricultural Act of 2014

### Cotton Provisions

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## Agricultural Act of 2014 Cotton

- ☐ Cotton Transition Payment
  - For 2014 and possibly 2015, the Secretary shall provide transition assistance to producers on a farm for which cotton base acres were in existence for the 2013 crop year.
  - In 2014, payment is based on 60% of cotton base acres on the farm for 2013 crop year.
  - In 2015, payment is based on 33.5% of cotton base acres on the farm for 2013 crop year IF farm is located in a county in which STAX is not available for 2015 crop year.

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## Agricultural Act of 2014 Cotton

- ☐ No longer a covered commodity
- ☐ Cotton base acres become “generic base acres”
  - made with respect to generic base acres planted to a covered commodity for the crop year.
  - According to Farm Bill, generic base acres are allocated to a covered commodity in the following manner:
    - If a single covered commodity is planted and the total planted acres exceeds the generic base acres on the farm, the generic base acres are attributed to that covered commodity in an amount equal to the number of generic base acres.
    - If multiple covered commodities are planted and the total number of acres planted to all covered commodities exceeds the number of generic base acres, the generic base acres are attributed to each of the covered commodities on a pro rata basis.
  - Regulations have not been issued so need to see USDA interpretation.

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## Agricultural Act of 2014 Cotton

- ☐ Example of Attribution of Generic Base Acres– Farm on which a single covered commodity is planted (based on strict interpretation of statutory language).

	Generic Base	Corn	Total
2014 Base Acres	100	100	200
2014 Planted Crops	Cotton	Corn	
2014 Planted Acres	75	125	200
Covered Commodity Planted as Percentage of Total Covered Commodities Planted		100%	
Generic Base Attributed		100	
2014 Effective Base Acres		200	
2014 Payment Acres (Base Acres x 0.85)	0	170	

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## Agricultural Act of 2014 Cotton

- Example of Attribution of Generic Acres – Farm on which multiple covered commodities are planted (based on strict interpretation of statutory language).

	Generic Base	Corn	Soybeans	Rice	Total
2014 Base Acres	100	100	0	100	300
2014 Planted Crops	Cotton	Corn	Soybeans	Rice	
2014 Planted Acres	50	100	75	75	300
Covered Commodity Planted as Percentage of Total Covered Commodities Planted		40%	30%	30%	
Generic Base Attributed		40	30	30	
2014 Effective Base Acres	0	140	30	130	300
2014 Payment Acres (Base Acres x .85)		119	25.5	110.5	

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## Agricultural Act of 2014 Cotton

- Cotton Transition Payment
  - Amount of payment for 2014
    - Payment equals 5.4 cents x 2013 base acres of cotton time the direct payment yield for cotton under 2008 Farm Bill.
    - Example: Assume farm had 250 base acres of cotton and a direct payment yield of 850 lbs. Cotton Assistance Payment for 2014 will be:  $250 \times 850 \text{ lbs.} \times \$0.054 = \$11,475.00$ .
    - Cotton Assistance Payment will be made after October 1 of the calendar year in which the crop of cotton is harvested.
    - Subject to separate payment limit of \$40,000 per individual or legal entity.

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## Agricultural Act of 2014 Cotton

- Cotton Transition Assistance Payment
  - Amount of payment for 2015 (if STAX is not available in county; if STAX is available, no Transition Payment)
    - Payment equals 3.3 cents x 2013 base acres of cotton time the direct payment yield for cotton under 2008 Farm Bill.
    - Example: Assume farm had 250 base acres of cotton and a direct payment yield of 850 lbs. Cotton Assistance Payment for 2015 will be:  $250 \times 850 \times \$0.033 = \$7,012.50$ .
    - Cotton Assistance Payment will be made after October 1 of the calendar year in which the crop of cotton is harvested.
    - Subject to separate payment limit of \$40,000 per individual or legal entity.

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## Agricultural Act of 2014

### Disclaimer:

- Regulations implementing the Agricultural Act of 2014 have not been issued by USDA.
- Presentation is based upon our current understanding of Act and is subject to change based upon interpretation and implementation of Act.

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## Agricultural Act of 2014

### QUESTIONS?

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