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**Frequently Asked Questions****Whole-Farm Revenue Protection (WFRP) Plan**

Aug 27, 2015

Whole-Farm Revenue Protection (WFRP) insurance provides coverage against the loss of revenue that you expect to earn, or will obtain from commodities you produce or purchase for resale during the insurance period under one insurance policy. WFRP combines the Adjusted Gross Revenue (AGR) and Adjusted Gross Revenue-Lite (AGR-Lite) pilot programs and provides additional enhancements such as:

- A range of coverage levels from 50-85 percent to fit the needs of more farming and ranching operations;
- Replant coverage for annual crops;
- The ability to consider market readiness costs as part of the insured revenue and expenses;
- Provisions to adjust the insurance guarantee to better fit expanding operations;
- An improved timeline for farming operations that operate as fiscal year filers; and,
- Streamlined underwriting procedures based on the forms used for WFRP.

**WFRP Modifications: New for 2016****Q: Was there any expansion to the WFRP program for 2016?**

A: Yes! WFRP has been expanded to all counties nationwide for 2016. This means the program is newly available in Arkansas, Louisiana, Mississippi, Oklahoma, Texas, and in the remainder of counties in Alaska and California.

**Q: What are the WFRP records requirements for insureds who direct market their produce (or animal products)?, such as farmer's markets or roadside stands?**

A: The WFRP policy requirements were changed to better reflect the type of records direct marketers keep as sales records. Sales/marketing records can be farm records that are kept during the sales year.

**Q: What type of records should a producer who direct markets keep for WFRP?**

A: RMA has released some recordkeeping aids on its website for direct marketers to use as guides for record-keeping. These aids are available to simply print and use as paper copy or to use with your computer. These aids are not required but offer a method for insureds to record farm marketing information during the year and will also be useful to producers in identifying profitability of individual commodities. Use of one of these aids will help insureds to keep contemporaneous farm records adequate for WFRP insurance needs. The aids can be found at: <http://www.rma.usda.gov/policies/wfrp.html>

**Q: Have there been changes to the WFRP animal and animal product limit?**

A: Yes! Producers may now qualify for WFRP if their farm has up to \$1 million of expected revenue from animals and animal products. The 35 percent limit for animals and animal products has been removed.

**Q: Have there been changes to the WFRP nursery/greenhouse limit?**

A: Yes! Producers may now qualify for WFRP if their farm has up to \$1 million of expected revenue from nursery/greenhouse products. The 35 percent limit for nursery/greenhouse has been removed.

**Q: Is there more capacity in the WFRP policy for expanding operations?**

A: Yes! Subject to AIP approval, producers may now qualify for to increase their insurance guarantee by up to 35 percent of their average revenue history if their farm has had physical growth of some kind. Physical growth can be increased acreage, the addition of something like a greenhouse, changes to varieties or planting patterns, or any other production capacity change. Producers interested in this increased coverage must provide information to the crop insurance agent showing that physical expansion has occurred and what the resulting increased revenue is expected to be. The previous policy provisions allowed an increase of 10 percent.

**Q: Have any changes been made to make more Beginning Farmers and Ranchers (BFR's) eligible for coverage under WFRP?**

A: Yes. Subject to USDA qualification under the BFR Procedures, BFR's may obtain coverage under WFRP with a minimum of 3 years of tax history as long as they also farmed the year before the insured year (lag year). Similar to established producers, a 5-year average revenue will be constructed using the BFR's three years of history, the lag year and the lowest revenue amount from those four years as the fifth year of history. BFR's qualify for an additional 10 percent premium subsidy.

**Q: Are Tribal Entities eligible for coverage under WFRP?**

A: Yes, in some cases. Entities that are tax exempt but are eligible for Federal benefits, such as Tribal entities, can qualify for WFRP as long as third party verifiable records are available and can be converted into acceptable Substitute Schedule F forms needed for WFRP. AIP approval that suitable records are available is necessary for eligibility.

**Q: Can a producer meet WFRP revenue history requirements if they were prevented from farming for a year due to circumstances beyond their control?**

A: Yes. If a producer was not required to file farm income taxes in a single year within the most recent five years because the farm income was zero, due to the producer's inability to farm, then the producer will be allowed to use the year previous to the insured year (lag year's) farming information to create a 5th year of history. The individual must have been farming during the lag year to utilize this exception. This change may be useful for some producers who have an illness or who may be deployed for a year.

**General Questions****Q: What types of farms is WFRP insurance made for?**

A: WFRP is designed to meet the needs of highly diverse farms that are growing a wide range of

commodities, and for farms selling commodities to wholesale markets. The WFRP policy was specifically developed for farms that tend to sell to direct, local or regional, and farm-identity preserved markets and grow specialty crops and animals and animal products.

**Q: What farm revenue is covered?**

A: The amount of farm revenue you can protect with WFRP insurance is the lower of the revenue expected on your current year's farm plan or your five-year historic income adjusted for growth. This represents an insurable revenue amount that can reasonably be expected to be produced on your farm during the insurance year. All commodities produced by the farm are covered under WFRP except timber, forest, and forest products, and animals for sport, show or pets.

It is important to understand that WFRP is covering revenue produced during the insurance year. For example: If a calf weighs 800 pounds at the beginning of the year and will be sold at 1200 pounds during the insurance year, the value of production will be the additional 400 pounds gained. Inventory adjustments are used to remove production produced during previous years and to add revenue for production that hasn't been harvested or sold yet.

**Q: What adjustments are made for farm growth in determining my insured revenue amount?**

A: There are two ways the WFRP policy looks at growing operations. The first is an indexing procedure that looks to see if the allowable income from either of the last two years is higher than the five (5) year average allowable income and then, if that condition is met, increases the historic income based on how much the farm has grown over the five historic years. The second way the WFRP policy looks at farm growth depends on records provided by the insured to show that physical changes have occurred on the farm that support an expanded operation increase of up to 35 percent over the 5-year average allowable income. Only those operations that meet one of these two conditions will be allowed to have adjustments in the guarantee as an expanding operation. This expansion is subject to AIP approval.

**Q: How are commodities counted on my farm?**

A: The WFRP commodity count is a calculation rather than simply a count of commodities produced. It is important to understand that the commodity count used by WFRP is not just what you are growing or producing on the farm, but is a measure of farm diversification that shows the farm has reduced its risk by producing significant amounts of multiple commodities. For example: A farm may have 95 percent of its revenue coming from apples and 5 percent from pears. For WFRP purposes, this farm would be considered to have only 1 commodity. However, if the farm had 80 percent of its revenue coming from apples and 20 percent from pears, the farm would be considered to have 2 commodities. The commodity count calculation must be used to determine the number of commodities that count under the policy.

The calculation determines the minimum proportion of revenue a commodity must contribute to the farm to be considered a countable commodity for WFRP. A farm's revenue would be evenly distributed if an equal percentage of revenue came from each commodity produced, for example, 25 percent from Corn, 25 percent from Soybeans, 25 percent from Spinach and 25 percent from Carrots. The minimum proportion to be considered a countable commodity is 1/3 of that evenly distributed amount. Therefore, in this example, for corn, soybeans, spinach, or carrots, each commodity would have to make up at least 8.3 percent of the total revenue of the farm to count as a commodity under WFRP. Commodities with revenue below the minimum will be grouped together in order to recognize the diversification of the multiple commodities (this will make the commodity count higher). The formula for the commodity count can be found in the WFRP policy.

**Q: Does diversification on my farm matter?**

A: Yes! Farm level diversification is important in WFRP. In general, diversification is measured by the number of commodities on the farm. Farm diversification reduces revenue risk on the farm. The following are key items in WFRP that are affected by diversification on the farm (Note: The number of commodities is determined by the amount of farm diversification measured by a commodity count calculation in the policy, as described in the answer to the previous question.):

- Qualification for the 80 and 85 percent coverage levels require a minimum of three (3) commodities.
- A minimum of two (2) commodities is required for potato farms to qualify for WFRP insurance.
- Farms that have a commodity that is insurable under Revenue Protection, Revenue Protection with the Harvest Price Exclusion, or the Actual Revenue History plan of insurance must have a minimum of 2 commodities on the farm in order to qualify for WFRP insurance.
- Farms with two (2) or more commodities will receive a premium rate discount based on the amount of diversification. This discount is a reflection of the lower risk of revenue loss because of the farms diversification.
- Farms with two (2) or more commodities will also receive a whole-farm subsidy resulting in less premium cost to the producer.

**Q: Are there limits to what farms can be insured under WFRP?**

A: Yes, if any of the following limits are exceeded, the farm will not qualify for WFRP:

- The farm's total coverage must be \$8.5 million or less at the sales closing date (this is approved revenue multiplied by the selected coverage level);
- The expected revenue from animals and animal products on the farm is greater than \$1 million;
- The expected revenue from nursery and greenhouse products on the farm is greater than \$1 million;
- The farm must have a commodity count of two (2) or more commodities if the farm has potatoes; and
- Farms that have a commodity that is insurable under Revenue Protection, Revenue Protection with the Harvest Price Exclusion, or the Actual Revenue History plan of insurance must have a minimum of 2 commodities on the farm in order to qualify for WFRP insurance.

**Q: What type of subsidy is available for WFRP?**

A: Whole-farm subsidy is available for WFRP if you qualify through diversification on your farm. The availability of whole-farm subsidy for WFRP for farms meeting the diversification requirements for two commodities means that WFRP insurance provides the same higher whole-farm subsidy levels available on the Revenue Protection products. Your WFRP subsidy amount will be based on the commodity count calculation indicating the amount of farm level diversification of revenue that you have. If you have two (2) or more commodities that significantly contribute to your operation, you will receive a whole-farm subsidy. If not, you will receive the basic subsidy. The following subsidy amounts will apply for WFRP:

**WFRP Subsidy: Percentage of Total Premium Paid by Government**

Coverage Level	50%	55%	60%	65%	70%	75%	80%	85%

<b>Basic Subsidy-Qualifying Commodity Count: 1</b>	67%	64%	64%	59%	59%	55%	N/A	N/A
<b>Whole-Farm Subsidy-Qualifying Commodity Count: 2</b>	80%	80%	80%	80%	80%	80%	N/A	N/A
<b>Whole-Farm Subsidy-Qualifying Commodity Count: 3 or more</b>	80%	80%	80%	80%	80%	80%	71%	56%

**Q: Where is WFRP Available?**

A: WFRP is available in all 50 states and all counties within each state. WFRP is the only crop insurance product with nationwide availability.

**Q: How and where do I purchase WFRP insurance?**

A: WFRP is available for purchase from your local crop insurance agent. You can find a crop insurance agent at the following link on the Risk Management Agency (RMA) website:

<http://www.rma.usda.gov/tools/agent.html>

These agents work for Approved Insurance Provider's that have reinsurance agreements with the RMA.

**Q: What is the last date to purchase (sales closing date) WFRP?**

A: Sales closing dates are the same as other spring crop sales closing dates applicable for your county and will be January 31, February 28 or March 15 for 2016. Consult a crop insurance agent or check the Actuarial Information Browser on the RMA website to find the sales closing date for your county. The Actuarial Information Browser can be found on RMA's website at:

<http://webapp.rma.usda.gov/apps/actuarialinformationbrowser2016/CropCriteria.aspx>

**WFRP Coverage****Q: What coverage levels are available for WFRP?**

A: WFRP provides whole-farm revenue protection coverage levels from 50 to 85 percent of insured revenue. These coverage levels are available in 5 percent increments and your farm must have diversification of at least three (3) commodities, in order to qualify for the 80 and 85 percent coverage levels.

**Q: When does my coverage begin?**

A: For first year insureds under WFRP, coverage begins ten days after the application is accepted by your AIP. Producers who were previously insured under Adjusted Gross Revenue or Adjusted Gross Revenue-Lite will be considered to have been insured the previous year; therefore, they will be considered carry-over policyholders and coverage is effective at the beginning of the insurance period.

**Q: What is the insurance period for WFRP?**

A: The insurance period under WFRP is based on your tax year. If you are a calendar year filer, the insurance period is January 1 through December 31. If you are a fiscal year filer your insurance year will be the same as your fiscal tax year.

**Q: How do I determine the prices to use for the commodities on my farm plan?**

A: Prices must be reasonable for your local market and will be determined using the expected value guidelines in the policy. These guidelines are generally based on third party values, but for some farms that grow commodities where little or no price information is available there are times when historic averages will be used. Organic prices may be used for certified organic acreage, and organic prices may also be used for small farms that do not have to have an official organic certification, as long as an organic plan in accordance with the National Organic Program is being followed.

**Q: Is replant coverage part of WFRP?**

A: Replant coverage is part of WFRP for annual crops only and is also only for crops on your farm operation that are not insured under another FCIC reinsured policy. For annual crops insured under WFRP and also insured under another FCIC reinsured policy that provides for a replant payment, a qualifying replant payment will only be paid under the other FCIC policy. Damage to the commodity must be due to an insured cause of loss. The AIP must agree that it is practical to replant and give their consent to replant. The maximum amount of a replant payment will be the lower of: (1) 20 percent of the expected revenue times the coverage level per acre for the commodity; or (2) the actual cost of replanting per acre. You must submit verifiable records showing your actual cost of replanting.

**Q: Is there prevented planting coverage under WFRP?**

A: While prevented planting coverage under the WFRP is not the same as prevented planting coverage under the Common Crop Insurance Policy Basic provisions, if a commodity shown on the Intended Farm Operation Report cannot be planted due to an insured cause of loss during the insurance year, and there is a revenue shortfall on the entire farm for the insured year, a loss would be paid. At the time the Intended Farm Operation Report is completed, the producer must have a reasonable expectation that each commodity listed can be produced. Losses for WFRP occur at the end of the year when the approved 'revenue to count' for the insurance year falls below the insured revenue and must be due to an insured cause of loss.

**Q: Can I purchase individual Federal reinsured crop insurance policies for my commodities in addition to WFRP?**

A: Yes. You may purchase other Federal reinsured crop insurance coverage for any of your commodities as long as the other policy provides coverage at a 'buy-up' coverage level and not at the 'catastrophic' coverage level. When you purchase other Federal reinsured crop insurance policies in conjunction with WFRP, the total liability from those policies covering WFRP covered commodities, up to 50 percent of your WFRP policy liability, will be used to adjust the WFRP liability amount for premium calculation purposes. The liability adjustment will be used only for premium calculation and will result in a reduced amount of WFRP premium. The other Federal reinsured crop insurance will become your primary policy and any indemnity paid on those policies will be considered to be revenue for the insurance year under the WFRP policy to assure duplicate payments for the same crop loss are not made. If you purchase other Federal reinsured crop insurance coverage at the 'catastrophic' (CAT) level of coverage, you will not be eligible for WFRP for that insurance year. You are not required to purchase another Federal reinsured crop insurance policy.

**Q: Are there any exceptions to the rule that when producers have other Federal crop insurance with WFRP, the WFRP policy requires those other Federal crop insurance policies to be at buy-up levels of coverage or the producer is not eligible for WFRP insurance?**

A: Yes. Because the WFRP policy was released in early November of 2014, an exception was made for the 2015 insurance year regarding the purchase of catastrophic (CAT) level coverage. This exception will

continue to apply for the 2016 insurance year only for producers who purchased a two-year CAT level insurance policy for a specific crop with a Sales Closing Date prior to November 1, 2014. These producers will be eligible for WFRP insurance provided they meet all other eligibility requirements as reflected in the Special Provisions of Insurance for the county.

**Q: Are there any post-production expenses that can be included in my income and expense calculations?**

A: Yes, Market Readiness provisions are included in the policy to allow certain expenses, such as washing, packing and packaging, to be left in the insured revenue instead of being adjusted out of the revenue. To qualify as market readiness operations, the costs must be the minimum required to remove the commodity from the field and make it market ready and must be performed in the field or in close proximity to the field. Market readiness does not include costs incurred when altering the form of the commodity (such as slicing the apples), adding value to the commodity (such as gift baskets or wine), storage or any activity that occurs off-farm.

Post production costs for activities that occur on or off the farm after producing and harvesting a commodity such as packing and packaging, as well as any added value operations such as making wine from grapes or putting together gift baskets for the farmer's market must be removed from the expected revenue and allowable revenue as well as from the allowable expenses. These costs can vary widely and are not revenue that is at risk. For example, if the apple crop is lost, the boxes can either not be purchased or can be used the following year. The Federal Crop Insurance Act does not allow Federal crop insurance coverage for post-production operations unless they qualify as market readiness costs.

**Q: How is the commodity list for my county developed and what if a commodity I grow is not on the list?**

A: The commodity list for your county can be found in the actuarial documents on the RMA website at: <http://webapp.rma.usda.gov/apps/actuarialinformationbrowser2016/CropCriteria.aspx>

This list has been compiled by agricultural experts and available information from your state. Each commodity on the list represents a separate risk for the farming operation. You should select the commodity code that most closely represents each commodity you will produce. If a commodity that you produce is not on the list you can utilize the 'other' commodity code for that commodity, such as: 'other fruits', 'other vegetables', 'other crop' or 'other livestock'.

**Q: Why aren't my crop insurance payments and other government agricultural payments from historic years included in my historic income? And why are they included as revenue for the insured year?**

A: Historic insurance payments and other government agricultural payments are not included as revenue because they are not earned as part of the farming operation and cannot be expected to be paid year-to-year. The insurance guarantee must be based on what can be expected to be produced based on what has actually been produced historically. However, these payments are included as revenue-to-count for the insured year because they are earned during the insurance period as a result of the farm operation and are, therefore, part of farm revenue.

**Q: What information does a producer need to provide for WFRP?**

A: You will need the following information for the AIP to underwrite WFRP insurance:

- Five (5) years of historic Schedule F farm tax records (If you don't file Schedule F you will need the farm tax forms you file plus supporting information so a Substitute Schedule F can be completed) except:
  - If you qualify as a Beginning Farmer or Rancher (BFR) you may qualify with fewer years (see the BFR question): or,
  - If you were physically unable to farm for one of the 5 required historic years but were farming the past year, you will need the four years of tax records that you have and completed taxes for last year (the year previous to the insurance year) or the information necessary to complete a Substitute Schedule F for last year; or,
  - If you are a tax exempt entity (such as a Tribal entity) you will need acceptable third party records that can be used to complete Substitute Schedule F tax forms for the five year history.
- Your farm plan for the year to show what commodities you plan to produce and how much of each will be produced. Some of your historic records may be needed to assist with determining expected prices, and if you raise organic commodities you will need your organic certificate and may need to consult your organic plan.
- Farm marketing records are acceptable records for direct marketed commodities.
- Summaries of coverage for any individual insurance policies you have purchased.
- If you have inventories of commodities, accounts receivable or accounts payable you will need to provide this information to your crop insurance agent.

**Q: Do I have to submit three separate Farm Operation Reports, an Intended, Revised and Final?**

A: The Farm Operation Report has three sections, the Intended, Revised, and Final. During the course of the year, you will work to complete the whole form. The intended section tells what you will produce for the year and is used to quote your initial premium. If you follow your Intended plan, you will not have to revise your Farm Operation Report (referred as your Revised Farm Operation Report), just sign the report as complete. However, if you make changes to your Intended plan, you will report these changes when you complete your Revised Farm Operation Report and your amount of insurance and premium will be recomputed based on what you actually ended up growing for the year. The Revised Farm Operation Report is similar to the Acreage Report used for other types of Federal crop insurance. At the end of the insurance year and prior to your next year's sales closing date, you will complete the Farm Operation Report by filling out the Final section. If you do not complete the Final section you will be limited to the 65 percent coverage level the following year.

**Q: How are my Federal farm income tax returns used for WFRP?**

A: Specific items on the Federal farm income tax returns are entered onto worksheets for WFRP. These worksheets have room for adjustments to remove items that are not allowed to be insured, such as post-production operation costs. Once these numbers are sorted through and items that can't be insured are adjusted out, the totals left on these worksheets are 'allowable revenue' and 'allowable expenses' for the specific tax year that will be entered on the Whole-Farm History Report. The Federal farm income tax forms are your 'revenue history' for the historic years on your farm, similar to an APH used for other Federal crop insurance.

**Q: What if I don't fill out a Schedule F tax form but use some other farm tax form instead?**

A: If you didn't use a Schedule F tax form, you may use the farm tax form you did complete along with records from your farm, and complete a Substitute Schedule F form. This will be used, along with your farm plan for the year, to determine your insured amount of revenue. You must be able to show the AIP the records used to complete the Substitute Schedule F and they must approve these for the farm to be eligible.

**Q: What if I don't have five (5) years of historic tax forms available?**

A: You generally will not qualify to purchase WFRP. However, there are a few special situations that allow you to qualify even if you don't have 5 years of farm tax records:

1. If you take over at least 90 percent of another operation (see the policy for details), and the person who previously farmed the operation will allow you to use their historic tax forms and supporting records necessary, you may be eligible for WFRP insurance with AIP approval.
2. If you qualify as a Beginning Farmer or Rancher (BFR) under our procedures, you may qualify with fewer years of historic tax forms (see the BFR question): or,
3. If you were physically unable to farm for one of the 5 required historic years but were farming the past year, you may qualify; or,
4. If you are a tax exempt entity (such as a Tribal entity) and have acceptable third party records available that can be used to complete Substitute Schedule F tax forms for the five year history.

**Q: Is WFRP available to New and Beginning Farmers and Ranchers, and if not, why?**

A: WFRP has limited availability to new and beginning farmers and ranchers because five years of farm tax records are important in the underwriting process due to the lack of available data for many commodities. However, some BFR's may be insurable under WFRP:

1. If they have taken over at least 90 percent of a previous operators operation and can use the farm tax records from that previous operator; or
2. If they have 3 consecutive years of Schedule F or other farm tax forms and have farmed during the past year. Either the farm tax forms from the past year or records to complete a Substitute Schedule F form or the past year will be used to complete farm tax history for a fourth year and then the lowest of the four numbers available will be used to complete the five years of history. For the 2016 insurance year, tax forms from 2012-2014 are required and you also must have farmed during 2015.

**Losses Under a WFRP Policy****Q: How and when is a loss paid for WFRP?**

A: At the end of the insurance period and after you have filed your farm income taxes for the insurance year, a loss adjuster will complete an Allowable Revenue and Allowable Expense Worksheet for the insurance year using your farm tax forms. First, the allowable expenses will be compared to your approved expenses to determine if you incurred at least 70 percent of your approved expenses. If you did not, then your insured revenue will be adjusted downwards by 1 percent for each percent you are below 70 percent of your approved expenses.

The allowable revenue will be adjusted for inventory adjustments, unharvested or unsold production, and production you lost for uncovered causes of loss to determine the revenue-to-count for the year. A loss is paid when the total revenue-to-count for the insurance year falls below the insured amount of revenue, multiplied by the expense reduction factor, if applicable.

**Q: Can an insured participate in the Non-Insured Assistance Program (NAP) as well as WFRP?**

A: Yes. Producers may participate in both programs; however, the law says that producers may not receive benefits from both programs. Therefore, producers who do participate in both programs will be required to choose to receive either the NAP payment(s) or the WFRP indemnity. Regardless of the choice of benefits, the producer will be required to pay any premium and administrative costs due for WFRP as well as any costs incurred to participate in NAP.

- For example, if a producer received one or more NAP payments during the year that totaled \$15,000, and is later due a \$25,000 indemnity under WFRP, the producer would need to pay back the NAP payments to the Farm Service Agency and receive a NAP Repayment Certification to complete the claim requirements under WFRP.
- If the NAP payments are larger than the WFRP indemnity, the insured can choose to withdraw their WFRP claim for an indemnity and accept the NAP payment(s).

If a NAP payment is made after a WFRP indemnity has been paid and the producer wishes to accept the NAP payment, the producer must return the WFRP indemnity.

**Q: Are losses due to limited irrigation covered by WFRP?**

A: The WFRP policy provides protection for the expected revenue that will be produced on the farm during the insured year. The insured amount of revenue is based on the expected farm plan for the insurance year and the historical revenue produced in the previous five (5) years as shown on the Schedule F farm tax records. If an input, such as irrigation water, used to produce a commodity is not available, then the expected revenue of the commodities that will be impacted by the lack of the input, such as reduced available water, must be decreased to reflect what can be produced that year. For example, under WFRP insurance, farms experiencing a reduction or lack of irrigation water, that is known or apparent prior to when the expected farm plan is submitted, must reduce the amount of acreage to be grown under the irrigated practice or, if irrigation water is no longer available, record the commodities as a non-irrigated practice with appropriately reduced yields on the Intended Farm Operation Report.

**Contact Information**

For more information, contact [RMA Public Affairs](#).