April 7, 2003 Exhibit 99-b FCIC-M13

Rounding Rules

ITEM	FORM	GUIDELINES				
Reported Acres	APH Form Acreage Report Notice, Loss Pmt	Tobacco - Round to (0.01) All other Crops - Round to (0.10)				
		UNIT OF MEASUR	<u>E</u>			
		Bushels, Boxes, Cartons, Lugs, Hundredweight(cwt)	Barrel, Tons	Dollars, Pounds		
APH Yields	APH Form Acreage Report Notice, Loss Pmt	(1.00)	(0.10)	(1.00)		
Guarantee Per Acre Stage Guarantee	Acreage Report Notice, Loss Pmt	(0.10)	(0.10)	(1.00)		
Total Guarantee Loss Guarantee	Acreage Report Notice, Loss Pmt	(1.00)	(0.10)	(1.00)		
Total Producer Premiums & Losses	Acreage Report Notice, Loss Pmt	(1.00) for all cr	ops			
Insured Share	Acreage Report Notice, Loss Pmt	(0.001) for all c	rops			
Production to Count Farm Unit Deficiency		(0.10)	(0.10)	(1.00)		
NOTE:						
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Round to	(1.00)	Round to	whole numbers in a 2 position decimal field.
Round to	(0.10)	Round to	tenths in a 2 position decimal field.
Round to	(0.01)	Round to	hundredths in a 2 position decimal field.
Round to	(0.001)	Round to	thousandths in a 3 position decimal field.

NOTE:

Raisins are not covered by this table. See the Raisin Crop Handbook for rounding rules.

Bu. = bushel(s)
Ctns. = cartons
Lbs. = pounds
T. = ton

Cwt = hundred weight

Dol = Dollar Bbl = Barrel