April 7, 2005 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 MEASURE Round to:		
		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 crops		
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:				

Round to	(1.00)	Round to	whole numbers i	in a 2 position decimal field.
Round to	(0.10)	Round to	tenths in a 2 p	position decimal field.
Round to	(0.01)	Round to	hundredths in a	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