Rural & Farm Finance Policy Analysis Center
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Additional Base Acres for ARC and PLC: January 2026 Update

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The goal of this policy brief is to update RaFF's projections of expanded base acres and their allocation under the One Big Beautiful Bill Act according to the January 2026 final rule on Changes to Agriculture Risk Coverage, Price Loss Coverage, and Dairy Margin Coverage Programs.

Policy Background

The One Big Beautiful Bill Act (OBBBA), signed into law on July 4, 2025, makes provisions to expand the number of base acres eligible for participation in the Agricultural Risk Coverage (ARC) and the Price Loss Coverage (PLC) programs, to align them with recent planting history. Currently, base acres across the 22 covered commodities[1] amount to 274.0 million acres (including unassigned base acres). Those existing base acres for covered commodities will remain unchanged. The OBBBA instructs the USDA Farm Service Agency (FSA) to allow for a one-time voluntary *increase* in the number of base acres nationwide, up to 30 million. RaFF first projected the increase in base acres according to the description in the OBBBA in July 2025 to be in the range of 26.7–30.0 million acres, depending on the assumptions regarding *total acres on the farm*

[1] Covered commodities include wheat, oats, barley, corn, grain sorghum, long grain rice, medium/short grain rice, temperate japonica rice, seed cotton, dry peas, lentils, large and small chickpeas, soybeans, peanuts, sunflower seed, canola, flaxseed, mustard seed, rapeseed, safflower, crambe, and sesame seed.

and *noncovered commodities* (only loosely described in the OBBBA text). Read the full article here.

On January 12, 2026, the final rule of Changes to Agriculture Risk Coverage, Price Loss Coverage, and Dairy Margin Coverage Programs (2026) by FSA and Commodity Credit Corporation (CCC) was published in the Federal Registry. The final rule provides more clarity on how additional base acres would be calculated, although it still allows for alternative interpretations regarding the inclusion criteria for some individual commodity categories used in the calculation of *total acres on the farm* and *noncovered commodities*. The actual increase in total base acres and its allocation across covered commodities will be highly influenced by the way in which FSA defines those loosely defined concepts and implements the mandate from the OBBBA.

The final rule indicates the possibility of delaying the 2026 deadline for ARC/PLC program election and enrollment, processes that farmers must complete before becoming eligible for program payments for crop year 2026. At the same time, the final rule stipulates that a farmer's 2025 program election decision will serve as the default program election for crop years 2027–2031, unless the farmer makes a new election with FSA.

Data

The data used in this calculation are final Crop Acreage Data for crop years 2019–2023 published by USDA-FSA (n.d.-a). The data include planted, failed, and prevented acres to specific commodity types at the county level. Since some commodity types in Crop Acreage Data do not directly align with the list of 22 covered commodities eligible for ARC or PLC, the following definitions were used for the corresponding covered commodities:

- Dry peas only refer to peas for dry edible use (all crop types).
- Chickpeas (large) only refer to the garbanzo large Kabuli type.
- Chickpeas (small) only refer to the garbanzo small DESI or garbanzo small Kabuli types.
- Grain sorghum only refers to the grain type and the sorghum dual purpose with intended use for grain.
- Seed cotton refers to both upland and extra-long staple (ELS) cotton.
- Sunflower seed refers to all Sunflowers category and sunflowers with intended use as seed in the Flowers category.

In addition, we use total base acres for covered commodities by county in crop year 2023, obtained from USDA-FSA (n.d.-b), as an approximation for the total number of base acres on September 30, 2024, which is a piece of information not yet publicly available.

Due to the lack of farm-level data, we treat all farms in the county as one single farm for this report.

Methodology

According to the OBBBA, a farm is eligible to receive an allocation of *additional base acres* if the *updated base acres* exceed the total number of base acres for covered commodities in the farm on September 30, 2024 (*current base acres*). The *updated base acres* shall be calculated as the historical average of planted, failed, and prevented acres to all covered commodities over crop years 2019–2023, plus the lesser of (i) 15% of the *total acres on the farm* or (ii) the *historical average* of planted, failed, and prevented acres to all *noncovered commodities* over crop years 2019–2023.

Under the final rule, *total acres on the farm* is defined as the total of cropland acres minus acres enrolled in a federally funded conservation program that restricts the production of an agricultural commodity except the Conservation Reserve Program (CRP). As a result, we calculated *total acres on the farm* by adding across the 5-year average acres reported in FSA's Crop Acreage Data, excluding (i) acreage that could result in double counting (cover crops, the Environmental Quality Incentives Program, and the Conservation Stewardship Program), (ii) areas enrolled in federal programs that prohibit agricultural production (Emergency Watershed/Floodplain, Grassland Reserve Program, Water Impoundment Structure, Waterbank, Wetland Bank Reserve, Wetland Reserve Program, and Wildlife Habitat Incentive Program), (iii) acres producing non-crop products (e.g., finfish, wool, honey, etc.), and (iv) grassland acres left standing or used for grazing. Grass acreage with other intended uses was included as hay acreage.

Additionally, the rule defines eligible *noncovered commodities* as all other commodities that are not designated as covered commodities, while explicitly excluding tobacco, cannabis, cover crops, commodities reported as a tree, bush, vine, grass, idle, or fallow, and those enrolled in other conservation programs including CRP. Despite this detailed definition, the exact classification of crops into trees, bushes, and vines remains unclear. Since many perennial specialty crops, such as apples, citrus, blueberries, and grapes, are grown as trees, bushes, and vines, their exclusion could affect the allocation of additional base acres to regions that primarily produce these crops. This report presents two alternative scenarios based on different assumptions regarding the set of *noncovered commodities*:

- Scenario 1: no trees, bushes, or vines are categorized as *noncovered commodities*.
- Scenario 2: only trees, bushes, and vines that are not intended to be harvested as specialty crops are classified as *noncovered commodities*.

The exhaustive list of the commodities used in this report to calculate *total acres on the farm* and *noncovered commodities* can be found in the Appendix.

Finally, given the explicit limitation on nationwide base acreage expansion across all covered commodities, when the national total of *additional base acres—updated base acres* minus *current base acres*—exceeds 30 million, the resulting calculation is scaled down to 30 million on a

pro-rata basis. The allocation of the scaled-down *additional base acres* per farm (or county, in our calculation) across covered commodities shall be proportional to the ratio of (i) average of planted, failed, and prevented acres to each covered commodity over 2019–2023; to (ii) the average of planted, failed, and prevented acres to all covered commodities over the same period.

If no *additional base acres* are allocated to a farm, it will retain its *current base acres*. For farms eligible for an additional base acre allocation, their existing *unassigned base acres*[2] are first converted to covered commodity base acres on an acre-for-acre basis until they are exhausted. If a farm has no *unassigned base acres* or if the allocated *additional base acres* exceed its *unassigned base acres*, the excess will be added to the farm's total base acres. Conversely, if the allocated *additional base acres* are fewer than the farm's *unassigned base acres*, any remainders will stay unassigned.

Results

Total *additional base acres* are projected to equal 29,967,706 acres in Scenario 1 and 30,287,414 acres in Scenario 2. Accordingly, the total *additional base acres* are scaled down to 30 million only in Scenario 2 using a pro-rata basis. As shown in Table 1, 1.53–1.56 million *unassigned base acres* are projected to be converted to covered commodity base acres. Therefore, *net additional base acres* (*additional base acres* minus *unassigned base acres* converted to covered commodity base acres) would total approximately 28.44 million in both scenarios. Remaining *unassigned base acres* would decline to 1.63 million in Scenario 1 and 1.60 million in Scenario 2. The total *2026 base acres* (*current base acres* plus *net additional base acres* and remaining *unassigned base acres*) would reach 300.9 million acres in both scenarios.

At the finer level, the top recipient with the largest net additional base acres is North Dakota (2.62–2.65 million, 12.4%–12.5% increase), followed by South Dakota (2.34–2.36 million, 16.6%–16.8% increase) and Kansas (2.34–2.36 million, 10.7%–10.8% increase), see Figure 1. Notably, Texas would rank second in terms of additional base acres, but it ranks fifth after accounting for converted unassigned base acres. Correspondingly, the counties with the largest gains in additional base acres are Parmer County, Texas, with more than 200,000 acres, and Williams County, North Dakota, with approximately 180,000 acres.

Across commodities, corn has the largest share of additional base acres, as reported in Table 2, accounting for 37% of the total (11.13 million acres in both scenarios), followed by soybeans at 32% (9.67 million and 9.65 million acres in Scenarios 1 and 2, respectively). Ranking third, the additional wheat-base acres would amount to 19%–20% of the total (5.87 million and 5.83 million acres in Scenarios 1 and 2, respectively). Seed cotton and grain sorghum rank fourth and fifth with

[2] Unassigned base acres consist of generic and upland cotton base acres. In this report, upland cotton base acres are treated as seed cotton base acres in all scenarios in this report; thus, they are not included in the unassigned base acres.

shares of 4% and 2%, respectively, while all other covered commodities would collectively earn 5% of the total.

Comparing across scenarios, the differences in total additional base acres allocation by commodity are minor, except for temperate japonica rice. In Scenario 1, temperate japonica rice is allocated less than one acre of additional base acres, compared with 8,600 acres in Scenario 2. Consequently, additional base acres for most covered commodities (e.g., corn, soybeans, wheat, grain sorghum) in Scenario 1 are slightly higher than those in Scenario 2.

Spatial allocations of additional base acres for specific covered commodities are presented at the state level in Table 3 and Table 4 and at the county level in Figure 2, Figure 3, Figure 4 and Figure 5. Again, the differences between both scenarios are subtle. The largest portions of additional corn base acres would be allocated to Nebraska (1.26–1.27 million), Wisconsin (1.22–1.23 million), and South Dakota (1.05–1.06 million). For soybeans, Missouri is projected to be the top recipient of additional base acres (1.07–1.08 million), with South Dakota (0.87 million), Minnesota (0.77 million), and North Dakota (0.72–0.73 million) behind. The states with the highest additional wheat base acres would be Texas (1.34–1.35 million), North Dakota (0.89–0.90 million), and Kansas (0.80 million). Meanwhile, largest additional seed cotton base acres are concentrated in northwestern Texas.

Additional tables, which show (i) additional base acres by state and commodity, (ii) additional and 2026 base acres by county and commodity, and (iii) details on changes in total base acres by county, are reported in the accompanying spreadsheet. (Click here to download the Microsoft Excel file.)

Concluding Comments

The OBBBA authorizes a voluntary expansion of base acres covered by ARC and PLC programs beginning in crop year 2026. This change would benefit eligible producers by increasing their acreage covered by these farm safety net programs. Although the recently published final rule by FSA and CCC provided greater clarity on the methodology and definitions used to calculate additional base acres, the actual number may differ from our estimates due to the lack of farm-level data and uncertainties related to the classifications of *total acres on the farm* and *noncovered commodities*. The Agricultural Risk Policy Center at North Dakota State University also projects additional base acres to total 30 million acres, with alternative scenarios ranging from 17.68–30.00 million acres (Turner, 2026).

These results are relevant to policymakers involved in the development of said guidelines, and to inform farmers and other agricultural stakeholders about the potential impact of this piece of legislation on their safety net.

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Tables & Figures

Table 1. Composition of the Projected Change in Base Acre Totals (million acres)

Base Acres	Scenario 1	Scenario 2
Current Covered Commodity Base Acres	270.85	270.85
Current Unassigned Base Acres	3.16	3.16
Additional Base Acres	29.97	30.00
Net Additional Base Acres	28.44	28.44
Unassigned Base Acres Converted to Covered Commodity Base Acres	1.53	1.56
Remaining Unassigned Base Acres	1.63	1.60
2026 Base Acres	300.92	300.90

Table 2. Total Additional Base Acres Allocated by Commodities

Commodity	Scenario 1		Scenario 2	
	Additional Base Acres (acre)	% of Additional Base Acres	Additional Base Acres (acre)	% of Additional Base Acres
Corn	11,131,102	37%	11,128,655	37%
Soybeans	9,667,628	32%	9,651,332	32%
Wheat	5,866,647	20%	5,832,624	19%
Seed Cotton	1,213,648	4%	1,268,474	4%
Grain Sorghum	562,913	2%	560,879	2%
Oats	351,464	1%	350,506	1%
Canola	249,809	1%	247,471	1%
Barley	226,313	1%	225,183	1%
Sunflower Seed	211,526	1%	210,296	1%
Peanuts	103,518	< 1%	132,956	< 1%
Dry Peas	119,224	< 1%	118,173	< 1%
Rice - Long Grain	92,941	< 1%	93,568	< 1%
Lentils	79,697	< 1%	78,944	< 1%
Flaxseed	42,511	< 1%	42,108	< 1%
Chickpeas (Large)	13,887	< 1%	13,778	< 1%
Sesame Seed	9,690	< 1%	9,695	< 1%
Mustard Seed	8,977	< 1%	8,897	< 1%
Rice - Temperate Japonica	< 1	< 1%	8,600	< 1%
Rice – Short/Med Grain	5,543	< 1%	7,191	< 1%
Chickpeas (Small)	4,506	< 1%	4,471	< 1%
Safflower	4,237	< 1%	4,287	< 1%
Rapeseed	1,886	< 1%	1,875	< 1%
Crambe	36	< 1%	36	< 1%
U.S. Total	**29,967,706**	**100%**	**30,000,000**	**100%**

Table 3. Total Additional Base Acres for Corn, Soybeans, and Wheat by States, Scenario 1

State	Corn	Soybeans	Wheat	State	Corn	Soybeans	Wheat
Alabama	54,466	62,466	29,200	Montana	4,347	4,590	369,025
Alaska	0	-	-	Nebraska	1,270,523	614,118	136,155
Arizona	20,355	1	5,518	Nevada	11,989	2	7,841
Arkansas	36,167	82,186	8,088	New Hampshire	7,821	99	38
California	43	-	3,244	New Jersey	15,385	20,226	4,153
Colorado	113,917	797	203,627	New Mexico	21,900	25	32,570
Connecticut	2,539	91	8	New York	329,070	80,630	28,862
Delaware	10,625	7,992	1,986	North Carolina	127,379	206,479	79,236
Florida	34,748	2,427	416	North Dakota	497,987	726,738	900,613
Georgia	20,435	4,270	3,454	Ohio	302,122	393,506	40,778
Hawaii	13	-	-	Oklahoma	27,923	72,693	668,608
Idaho	59,750	1	56,201	Oregon	4,307	-	12,531
Illinois	429,355	443,679	49,239	Pennsylvania	326,434	177,589	46,956
Indiana	310,819	339,555	18,038	Rhode Island	1,400	0	37
Iowa	847,339	634,312	2,387	South Carolina	10,400	15,903	7,520
Kansas	612,655	689,500	802,273	South Dakota	1,062,671	874,253	245,175
Kentucky	496,564	602,541	148,049	Tennessee	191,762	287,074	75,840
Louisiana	97,731	153,551	5,219	Texas	194,645	2,124	1,348,028
Maine	19,852	58	75	Utah	13,098	13	1,107
Maryland	52,062	48,045	13,298	Vermont	68,682	4,794	443
Massachusetts	3,310	57	3	Virginia	135,954	99,794	32,474
Michigan	340,507	283,894	85,079	Washington	6,605	1	14,910
Minnesota	867,718	774,075	198,720	West Virginia	19,123	5,845	883
Mississippi	113,296	259,730	8,060	Wisconsin	1,233,677	612,381	59,294
Missouri	695,396	1,079,520	110,500	Wyoming	6,235	3	886

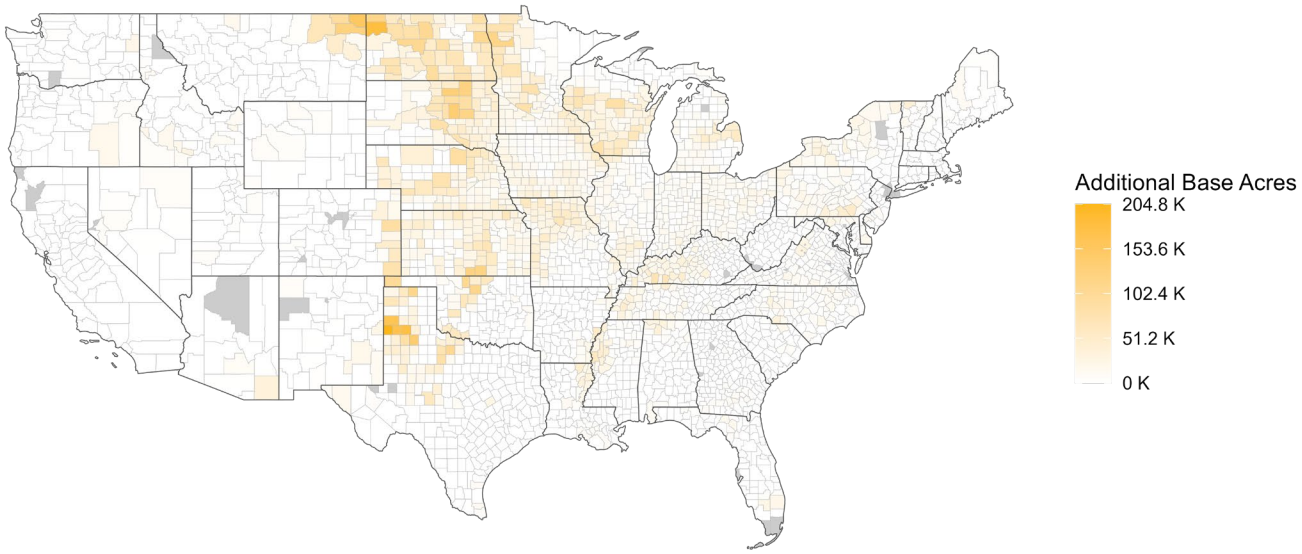
Region	Corn	Soybeans	Wheat
U.S. Total	11,131,102	9,667,628	5,866,647

Table 4. Total Additional Base Acres for Corn, Soybeans, and Wheat by States, Scenario 2

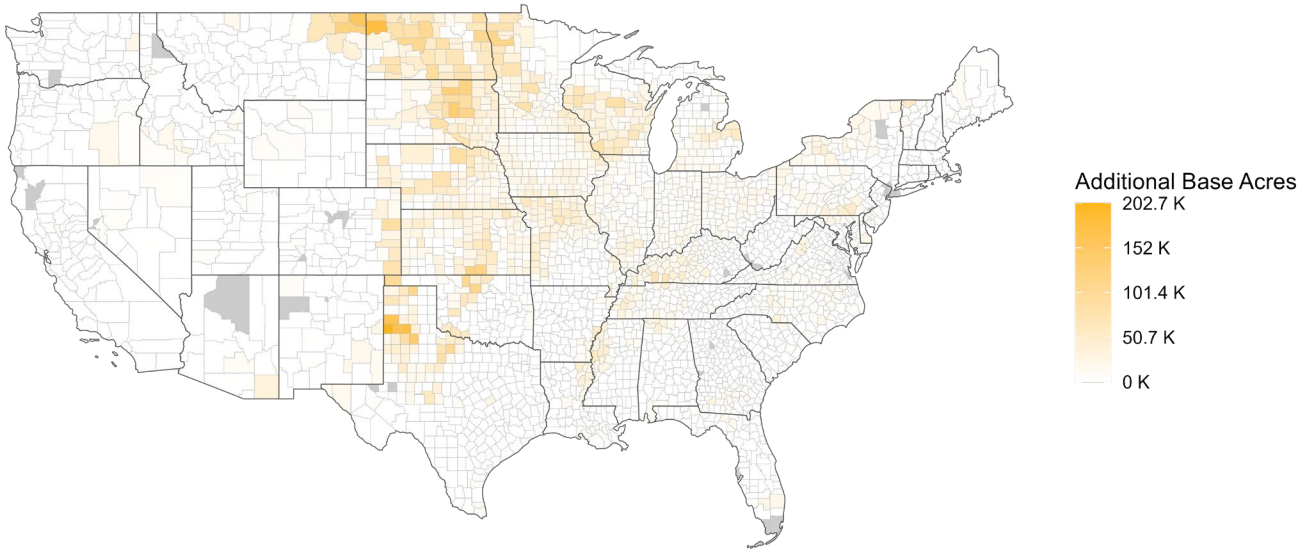
State	Corn	Soybeans	Wheat	State	Corn	Soybeans	Wheat
Alabama	54,183	62,001	28,959	Montana	4,306	4,547	365,553
Alaska	0	-	-	Nebraska	1,259,667	609,115	134,901
Arizona	20,162	1	5,469	Nevada	11,875	2	7,766
Arkansas	37,120	83,737	8,522	New Hampshire	7,747	98	37
California	244	1	3,600	New Jersey	16,224	21,387	4,484
Colorado	112,987	791	201,771	New Mexico	21,692	24	32,261
Connecticut	2,514	90	8	New York	326,318	80,200	28,644
Delaware	13,133	9,878	2,455	North Carolina	128,862	210,267	80,260
Florida	35,069	2,494	444	North Dakota	493,321	719,918	892,089
Georgia	31,486	6,148	4,688	Ohio	304,851	397,792	41,435
Hawaii	13	-	-	Oklahoma	27,692	72,087	663,295
Idaho	59,183	1	55,674	Oregon	4,295	-	12,412
Illinois	437,057	449,791	49,407	Pennsylvania	324,129	176,465	46,646
Indiana	319,256	347,632	18,594	Rhode Island	1,386	0	36
Iowa	840,785	629,323	2,366	South Carolina	10,448	15,940	7,493
Kansas	607,887	684,698	795,694	South Dakota	1,052,843	866,191	242,867
Kentucky	492,235	597,265	146,797	Tennessee	190,175	284,690	75,255
Louisiana	98,017	153,403	5,264	Texas	194,784	2,129	1,344,085
Maine	19,664	58	75	Utah	12,974	13	1,097
Maryland	52,801	49,100	13,512	Vermont	88,166	5,734	446
Massachusetts	3,404	57	3	Virginia	134,844	99,100	32,226
Michigan	356,265	297,078	86,018	Washington	6,543	1	14,769
Minnesota	860,752	767,704	196,862	West Virginia	18,942	5,790	875
Mississippi	113,081	259,831	8,057	Wisconsin	1,222,876	607,143	58,804
Missouri	690,222	1,071,618	109,770	Wyoming	6,175	3	878

Region	Corn	Soybeans	Wheat
U.S. Total	11,128,655	9,651,332	5,832,624

Figure 1. Additional Base Acres Allocated to All Covered Commodities by County

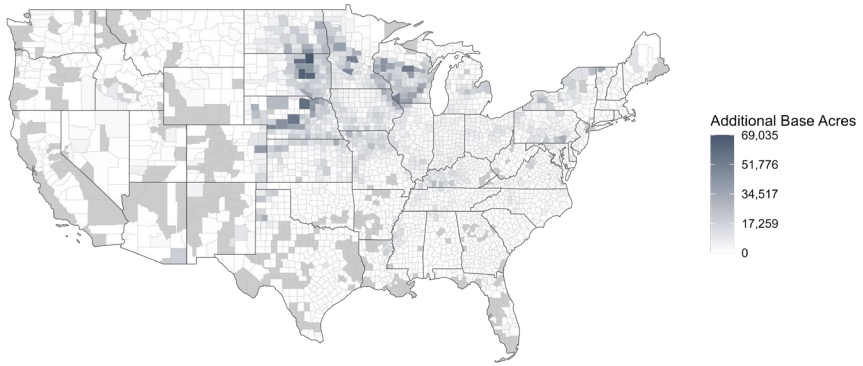


(a) Scenario 1



(b) Scenario 2

Figure 2. Additional Base Acres Allocated to Corn by County



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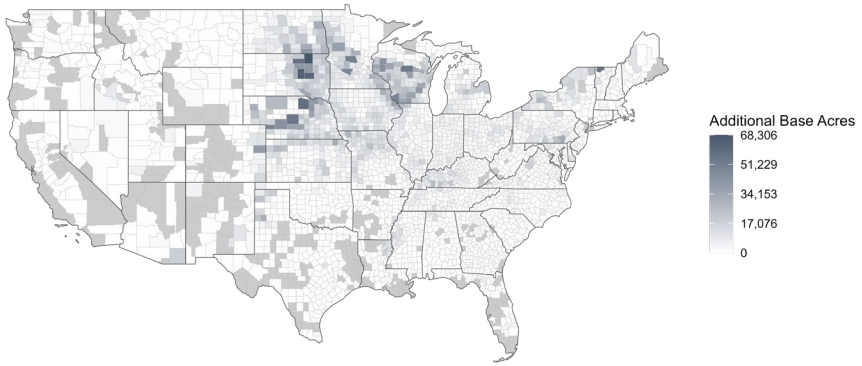
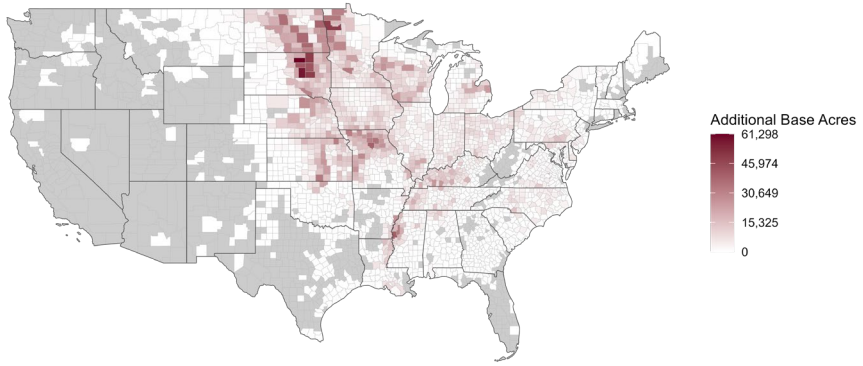


(b) Scenario 2

Figure 3. Additional Base Acres Allocated to Soybeans by County



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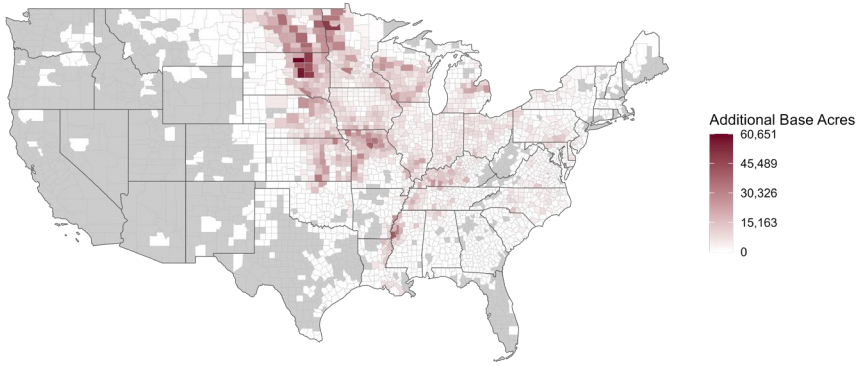
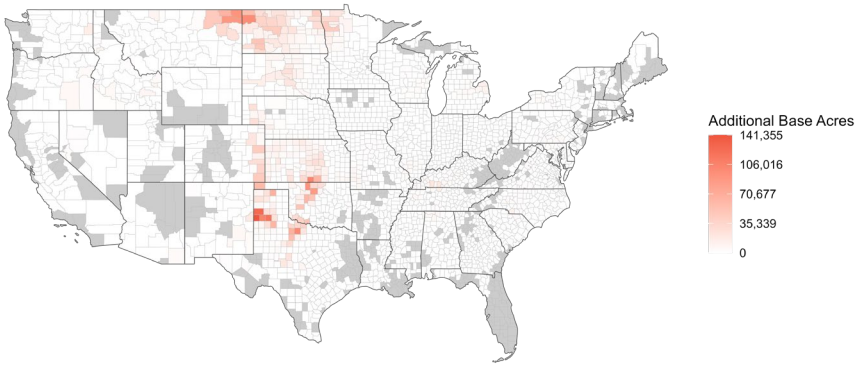


(b) Scenario 2

Figure 4. Additional Base Acres Allocated to Wheat by County



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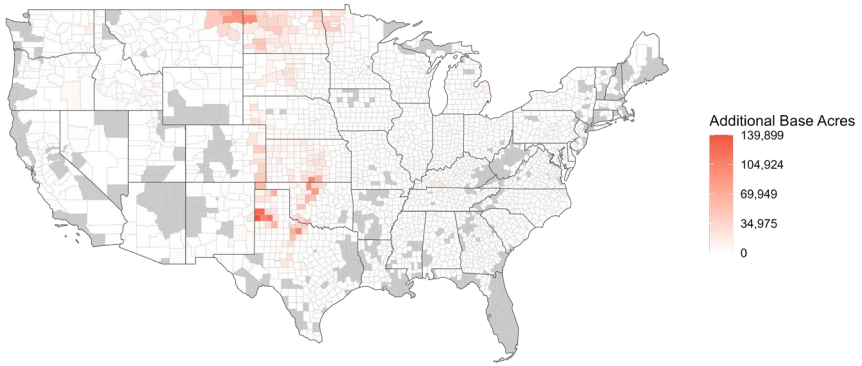
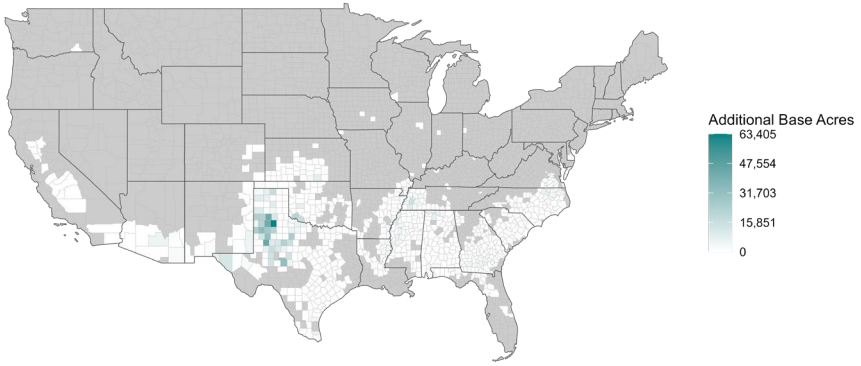
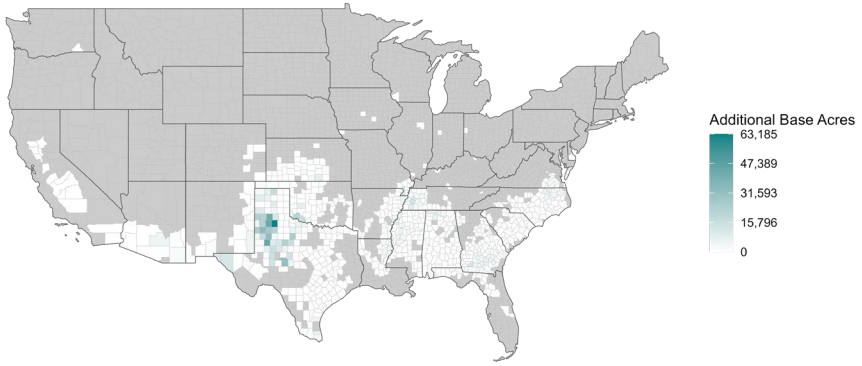


(b) Scenario 2

Figure 5. Additional Base Acres Allocated to Seed Cotton by County



(a) Scenario 1



(b) Scenario 2

Appendix

Total acres on the farm includes planted, failed, and prevented acres to all crops, except for

- Double counting: EQIP, CSP, Cover Crop
- Federal programs that restrict agricultural production: Emergency Watershed/Floodplain, Grassland Reserve Program, Water Impoundment Structure, Waterbank, Wetland Bank Reserve, Wetland Reserve Program, Wildlife Habitat Incentive Program,
- Pastureland: Grass and Mixed Forage (only 2+ interseeded grass mix and native grass interseeded) with the intended use of "Grazing" and "Left Standing"
- Non-crop products: Finfish, Crustacean, Mollusk, Honey, Wool, Pelt, Mohair

Eligible *noncovered commodities* are all crops, excluding the following crops:

- All excluded crops in *total acres on the farm*.
- Tobacco: Perique Tobacco, Tobacco Burley, Tobacco Burley 31V, Tobacco Cigar Binder, Tobacco Cigar Filler, Tobacco Filler Binder, Tobacco Cigar Wrapper, Tobacco Dark Air Cured, Tobacco, Fire Cured, Tobacco Flue Cured, Tobacco Maryland, Tobacco Virginia Fire Cured
- Cannabis: Cannabis
- (Scenario 1) Trees, bushes, and vines:
    - Trees: Abiu, Acerola, Achachairu, Almonds, Apples, Apricots, Atemoya, Avocados, Breadfruit, Cacao, Caimito, Canistel, Carambola (Star Fruit), Cashew, Cherimoya, Cherries, Chestnuts, Christmas Trees, Cinnamon, Citron, Coconuts, Coffee, Dates, Durian, Figs, Genip, Grapefruit, Guamabana/Soursop, Guava, Hybrid Poplar Trees, Jack Fruit, Jojoba, Jujube, Kumquats, Lemons, Limes, Longan, Loquats, Lychee, Macadamia Nuts, Mandarins/Tangerines, Mangos, Mangosteen, Maple Sap, Moringa, Mulberries, Nectarines, Olives, Oranges, Papaya, Pawpaw, Peaches, Pears, Pecans, Persimmons, Pine Nuts, Pistachios, Plumcots, Plums, Pomegranates, Prunes, Pulasan, Pummelo, Quinces, Rambutan, Sapodilla, Sapote, Star Gooseberry, Tangelos, Tangerines, Tangors, Tangos, Tea, Timber Trees, Walnuts, Wampee, Wax Jamboo Fruit, Woodland/Native Understory
    - Bushes/Shrubs: Aronia (Chokeberry), Blueberries, Caneberries, Cassava, Cranberries, Currants, Eggplant, Elderberries, Gooseberries, Gound Cherry, Guar, Guavaberry, Hazelnuts, Honeyberries, Huckleberries, Juneberries, Mayhaw Berries, Melongene, Noni, Shrubs/Forbs, Tomatillos, Willow Shrub, Wolfberry/Goji
    - Vines: Calabaza Melon, Canary Melon, Cantaloups, Casaba Melon, Chinese Bitter Melon, Citron Melon, Crenshaw Melon, Cucumbers, Gourds, Grapes, Honeydew, Hops, Israel Melons, Jicama, Kiwiberry, Kiwifruit, Korean Golden Melon, Passion Fruits, Pitaya/Dragon fruit, Pumpkin, Sprite Melon, Squash, Tomatoes, Vanilla, Vetch, Watermelon, Winter Melon
- (Scenario 2) Trees, bushes, and vines: Hybrid Poplar Trees, Shrubs/Forbs, Timber Trees, Willow Shrub, Woodland/Native Understory
- Grass, idle, and fallow: non-Hay Grass, Idle and Fallow

- Cover Crops: Cover Crops
- CRP and other conservation programs: CRP and other programs excluded from total farm acres
- Others: Skip Rows