

## Instructions For FSA-521A

### ***ERP PHASE 2 ALLOWABLE REVENUE WORKSHEET***

The ERP Phase 2 Allowable Revenue Worksheet is used by ERP applicants that are new producers in 2020 or 2021, or who have decreased or increased their operation capacity between 2018 or 2019 and 2020 or 2021, depending on which benchmark and disaster years are selected on the ERP Phase 2 Application, FSA-521. FSA-521A will be used by those producers to help them calculate their adjusted benchmark year revenue, for their own certifications on FSA-521.

There is no requirement for submitting FSA-521A to FSA at the time of completion. FSA-521A is only used by a producer for their own purpose to help complete FSA-521. If requested by the County Office Committee (COC) or designee, producers may have to submit a copy of FSA-521A to support their certification on FSA-521.

***Producers may complete Items 1 through 53.***

*FSA-521A will be completed in an if-then approach. Not all items will be applicable. Producer will only complete items as instructed by the form in Section B. Section B will instruct the producer which Items will be completed.*

#### ***Instructions for Items 1 - 53:***

<b>Item No.</b>	<b>Instructions</b>
1. Enter Applicant Name	Enter Applicant Name. Same as Item 4 on Form FSA-521 (same on Page 2, 3 and Continuation Page(s) if applicable)
2. Enter Application Number	Enter Application Number. Same as Item 1 on Form FSA-521 (same on Page 2, 3 and Continuation Page(s) if applicable)
3. Enter Recording State Name/Code	Enter Producer's Recording State and FSA code. Same as Item 2 on Form FSA-521
4. Enter Recording County Name/Code	Enter Producer's Recording County and FSA code. Same as Item 3 on Form FSA-521
<b>Section A – Disaster Year</b>	
5. Select Disaster Year	Select disaster year, either 2020 or 2021.  Note: Only one disaster year should be selected per FSA-521A. If applying for both 2020 and 2021 disaster years, complete a separate FSA-521A for each year.

<b>Section B – Identify Special Revenue Conditions</b>	
6. Select Yes or No	<p>Select “<b>YES</b>” if a new producer in 2020 or 2021 and does not have any allowable gross revenue in 2018 or 2019. Select “<b>NO</b>” if there is allowable gross revenue in 2018 or 2019.</p> <p>If answer is “<b>YES</b>”, complete <b>Section D</b> for actual allowable disaster year revenue, complete <b>Sections E through G</b> to calculate <b><u>Expected Allowable Disaster Year Revenue</u></b>, which is the amount of allowable gross revenue that was expected in the disaster year selected in Section A (2020 or 2021) prior to the impact of the qualifying disaster event. Once <b>Sections E through G</b> are calculated, complete <b>Sections H and K</b>.</p> <p>If answer is “<b>NO</b>”, continue to <b>Item 7</b>.</p>
7. Select Yes or No (if applicable)	<p>Select “<b>YES</b>” if there was allowable gross revenue in 2018 or 2019, but the operation has undergone a decrease in operation capacity from the selected benchmark year to the selected disaster year. Select “<b>NO</b>” if the operation has not undergone a decrease in operation capacity from the selected benchmark year to the selected disaster year.</p> <p>Example: Jane lost a lease for 1000 acres between her selected benchmark year and her selected disaster year. Jane’s operation went from 2000 acres to 1000 acres and as a result has experienced a decrease in operation capacity and should select “<b>YES</b>”.</p> <p>If answer is “<b>YES</b>”, complete <b>Section C</b> for actual allowable benchmark year revenue <b>and D</b> for actual allowable disaster year revenue, complete <b>Sections E through G</b>, as applicable, to calculate <b><u>Expected Decreased Revenues</u></b>, which should only include the portion of revenue that was expected to decrease between the benchmark year and the disaster year as a result of the decrease in operation size. Once <b>Sections E through G</b> are calculated, complete <b>Sections I and K</b>.</p> <p>Note: FSA-521A will first establish an actual allowable benchmark year revenue (Section C). That actual allowable benchmark year revenue will be adjusted in Section I by subtracting the amount of Expected Decreased Revenues (from Sections E through G). This will establish an adjusted benchmark year revenue for comparison with an applicant’s actual allowable disaster year revenue.</p> <p>Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Sections E through G to calculate the expected decrease in revenue from 2019 to 2020 for the 1,000 acres she lost. Jane uses Section E through G to determine that the total expected decrease in revenue is \$500,000. The \$500,000 will be subtracted from her 2019</p>

	<p>benchmark year revenue to establish an adjusted benchmark year revenue of \$500,000.</p> <p>If answer is “<b>NO</b>”, continue to <b>Item 8</b>.</p>
<p>8. Select Yes or No (if applicable)</p>	<p>Select “<b>YES</b>” if there was allowable gross revenue in 2018 or 2019, but the operation has undergone an increase in operation capacity from the selected benchmark year to the selected disaster year. Select “<b>NO</b>” if the operation has not undergone an increase in operation capacity from the selected benchmark year to the selected disaster year.</p> <p>Example: John bought an additional 1000 acres between his selected benchmark year and his selected disaster year. John’s operation went from 1000 acres to 2000 acres and as a result has experienced an increase in operation capacity and should select “<b>YES</b>”.</p> <p>If answer is “<b>YES</b>”, complete <b>Section C</b> for actual allowable benchmark year revenue and <b>D</b> for actual allowable disaster year revenue, complete <b>Sections E through G</b>, as applicable, to calculate <b>Expected Increased Revenues</b>, which should only include the portion of revenue that was expected to increase between the benchmark year and the disaster year as a result of the increase in operation size. Once <b>Sections E through G</b> are calculated, complete <b>Sections J and K</b>.</p> <p>Note: FSA-521A will first establish an actual allowable benchmark year revenue (Section C). That actual allowable benchmark year revenue will be adjusted in Section J by adding the amount of Expected Increased Revenues (from Sections E through G). This will establish an adjusted benchmark year revenue for comparison with an applicant’s actual allowable disaster year revenue.</p> <p>Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Sections E through G to calculate the expected increase in revenue from 2018 to 2021 for the 1,000 acres he gained. John uses Section E through G to determine that the total expected increase in revenue is \$500,000. The \$500,000 will be added to his 2018 benchmark year revenue to establish an adjusted benchmark year revenue of \$1,000,000.</p> <p>If answer is “<b>NO</b>”, complete <b>Sections C</b> for actual allowable benchmark year revenue and <b>Section D</b> for actual allowable disaster year revenue and then complete <b>Section K</b>.</p>
<p><b>Section C – Actual Allowable Benchmark Year Revenue</b></p>	
<p>In this Section enter allowable revenue items based only on the selected benchmark year (refer to How to Determine Allowable Gross Revenue Table on Form FSA-521).</p>	

9. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (Schedule F Line 1c).
10. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States and its Territories by the applicant; also include sales of eligible crops grown by the applicant resulting from value added through post-production activities that could have been reported on IRS Schedule F (example: strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (Schedule F Line 2).
11. Enter Amount (if applicable)	Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (Schedule F Line 3a; Form 1099-PATR).
12. Enter Amount (if applicable)	Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG – repayment of CCC loans less than the original amount, MFP, and STRP (Schedule F Line 4a, or Form 1099-G).
13. Enter Amount (if applicable)	Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (Schedule F Line 5a - 5c, Form 1099-A).
14. Enter Amount (if applicable)	Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, 2017 WHIP payments, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (Schedule F Line 6).
15. Enter Amount (if applicable)	Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (Schedule F Line 8).
16. Calculate Total	In the block provided, sum amounts entered in <b>Items 9</b> through <b>15</b> .
<b>Section D – Actual Allowable Disaster Year Revenue</b>	
In this Section enter allowable revenue items based only on the selected disaster year from <b>Item 5</b> (refer to How to Determine Allowable Gross Revenue Table on Form FSA-521).	
17. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (Schedule F Line 1c).

18. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States and its Territories by the applicant (example would corn sold as grain); also include sales of eligible crops grown by the applicant resulting from value-added through post-production activities that would have been reported on IRS Schedule F (example: strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (Schedule F Line 2).
19. Enter Amount (if applicable)	Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (Schedule F Line 3a or Form 1099-PATR).
20. Enter Amount (if applicable)	Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG – repayment of CCC loans less than the original amount, MFP, STRP, and ERP Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop regardless of the tax year in which the payment would be reported to the IRS (Schedule F Line 4a, or Form 1099-G).
21. Enter Amount (if applicable)	Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (Schedule F Line 5a - 5c, Form 1099-A).
22. Enter Amount (if applicable)	Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (Schedule F Line 6).
23. Enter Amount (if applicable)	Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (Schedule F Line 8).
24. Calculate Total	In the block provided, sum amounts entered in <b>Items 17 through 23</b> .

**Section E – Eligible Value-Added Commodities**

**Section E** will be completed according to the answers provided in **Section B**. If not applicable, do not complete **Section E** and proceed to **Section F**. Do not include revenues that would otherwise be included in **Section F** and **Section G**.

Note: expected revenue from blueberries intended to be processed and sold by a producer as blueberry jam is entered in **Section E** as a Value-Added Commodity (blueberry jam). Expected revenue from blueberries intended to be marketed by a producer without further processing is entered in **Section F** as a Yield-Based

Crop/Commodity.

If answer in **Item 6** is “**YES**”, list all Eligible Value-Added Commodities and the amount of Total Expected Revenue associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year prior to the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated prior to the impact of the disaster event.

If answer in **Item 7** is “**YES**”, list Eligible Value-Added Commodities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.

Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section E to calculate the expected decrease in revenue that was directly related to value-added commodities for the 1,000 acres she lost. Jane uses Section E to determine that the decrease in revenue from value-added commodities that, prior to the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$150,000. The \$150,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.

If answer in **Item 8** is “**YES**”, list Eligible Value-Added Commodities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.

Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section E to calculate the expected increase in revenue that was directly related to value-added commodities for the 1,000 acres he gained. John uses Section E to determine that the increase in revenue from value-added commodities that, prior to the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$250,000. The \$250,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.

25. Enter Commodity (if applicable)	Enter Commodity. Enter one Commodity per row. Example – Blueberry Jam
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26. Enter Expected Revenue (if applicable)	Enter Expected Revenue for the Commodity entered in <b>Item 25</b> .
27. Calculate Total (if applicable)	Sum the Total Expected Revenue from Eligible Value-Added Commodities from all rows in <b>Item 26</b> . Round the result to the nearest hundredth.
<b>Section F – Eligible Yield-Based Crops/Commodities</b>	
<p><b>Section F</b> will be completed according to the answers provided in <b>Section B</b>. If not applicable, do not complete <b>Section F</b> and proceed to <b>Section G</b>. Do not include revenues from <b>Sections E</b> and <b>Section G</b>.</p> <p>Note: expected revenue from blueberries intended to be produced and sold by a producer as blueberry jam is entered in <b>Section E</b> as a Value-Added Commodity. Expected revenue from blueberries intended to be marketed by a producer without further processing is entered in <b>Section F</b> as a Yield-Based Crop/Commodity.</p> <p>If answer in <b>Item 6</b> is “<b>YES</b>”, list all Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year prior to the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated prior to the impact of the disaster event.</p> <p>If answer in <b>Item 7</b> is “<b>YES</b>”, list Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p> <p>Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section F to calculate the expected decrease in revenue that was directly related to yield-based crops/commodities for the 1,000 acres she lost. Jane uses Section F to determine that the decrease in revenue from yield-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$250,000. The \$250,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.</p> <p>If answer in <b>Item 8</b> is “<b>YES</b>”, list Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with an increase in operation capacity</p>	

between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.

Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John's operation capacity increased by 1,000 acres. John will complete Section F to calculate the expected increase in revenue that was directly related to yield-based crops/commodities for the 1,000 acres he gained. John uses Section F to determine that the increase in revenue from the yield-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$100,000. The \$100,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.

28. Enter Crop/Commodity (if applicable)	Enter Crop/Commodity. Enter one Crop/Commodity per row.  Example – Highbush Blueberries						
29. Enter Expected Acres (if applicable)	Enter Expected Acres for Crop/Commodity entered in <b>Item 28</b> .						
30. Enter Expected Yield (if applicable)	Enter Expected Yield Per Acre for Crop/Commodity entered in <b>Item 28</b> .						
31. Enter Unit of Measure (if applicable)	Enter Unit of Measure for Crop/Commodity entered in <b>Item 28</b> .						
32. Enter Expected Price (if applicable)	Enter Expected Price Per Unit of Measure for Crop/Commodity entered in <b>Item 28</b> .						
33. Enter Expected Revenue (if applicable)	Enter Expected Revenue. Round the result to the nearest hundredth. <ul style="list-style-type: none"> <li>- Expected Acres (<b>Item 29</b>), multiplied by</li> <li>- Expected Yield Per Acre (<b>Item 30</b>), multiplied by</li> <li>- Expected Price Per Unit of Measure (<b>Item 32</b>), equals <ul style="list-style-type: none"> <li>• Expected Revenue</li> </ul> </li> </ul>						
34. Calculate Total (if applicable)	Sum the Total Expected Revenue from Eligible Yield Based Crops/Commodities from all rows in Item 33. Round the result according to the following table: <table border="1" style="margin-left: 20px; width: 100%;"> <thead> <tr> <th style="text-align: center;">Unit of Measure</th> <th style="text-align: center;">Expressed</th> </tr> </thead> <tbody> <tr> <td>Pounds, ounces, bushels, or inches</td> <td>Whole number</td> </tr> <tr> <td>Tons or cwt.</td> <td>Hundredths</td> </tr> </tbody> </table>	Unit of Measure	Expressed	Pounds, ounces, bushels, or inches	Whole number	Tons or cwt.	Hundredths
Unit of Measure	Expressed						
Pounds, ounces, bushels, or inches	Whole number						
Tons or cwt.	Hundredths						



	Flats or square yard	Whole number
	Flowering tree or shrub	Whole number (1 each)
	Field- or container-grown plants or bushes	
	Containers, bunches, stems, pieces, and lugs	Whole number
		<p><b>Notes:</b> All containers, bunches, stems, pieces, lugs, etc., must include the weight or number, as applicable, and be consistent across the entire State.</p> <p><b>Example:</b> Yield = 100 containers 1 container = 25 pounds</p> <p>STC will ensure that both the yield and average market price are based on the same weight or number. If the weight or number is the same as a self-defined unit of expression, such as pound, ton, etc., use the self-defined unit of expression.</p>

**Section G – Eligible Inventory-Based Crops/Commodities**

**Section G** will be completed according to the answers provided in **Section B**. If not applicable, do not complete **Section G**. Do not include revenues from **Sections E** and **Section F**.

Example: expected revenue from harvested fresh blueberries is entered in **Section F** as a Yield-Based Crop/Commodity. Expected revenue from potted blueberry bushes marketed as a nurse crop is entered in **Section G**.

If answer in **Item 6** is “**YES**”, list all Inventory-Based Crops/Commodities and the amount of Total Expected Revenue associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year prior to the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated prior to the impact of the disaster event.

If answer in **Item 7** is “**YES**”, list Eligible Inventory-Based Crops/Commodities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.

Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation

capacity decreased by 1,000 acres. Jane will complete Section G to calculate the expected decrease in revenue that was directly related to inventory-based crops/commodities for the 1,000 acres she lost. Jane uses Section G to determine that the decrease in revenue from inventory-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$100,000. The \$100,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.

If answer in **Item 8** is “**YES**”, list Eligible Inventory-Based Crops/Commodities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.

Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section G to calculate the expected increase in revenue that was directly related to inventory-based crops/commodities for the 1,000 acres he gained. John uses Section G to determine that the increase in revenue from the inventory-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$150,000. The \$150,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.

35. Enter Crop/Commodity (if applicable)	Enter Crop/Commodity. Enter one Eligible Inventory-Based Crop/Commodity per row.  Example –Highbush Blueberry Bushes
36. Enter Expected Revenue (if applicable)	Enter Expected Revenue for each of the Eligible Inventory-Based Crops/Commodities entered in <b>Item 35</b> .
37 Calculate Total (if applicable)	Sum the Total Expected Revenue from Eligible Inventory-Based Crops/Commodities from all rows in <b>Item 36</b> . Round the result to the nearest hundredth.
<b>Section H – Total Expected Allowable Disaster Year Revenue</b>	
38. Enter Total (if applicable)	Enter total from <b>Item 27</b> .
39. Enter Total (if applicable)	Enter total from <b>Item 34</b> .
40. Enter Total (if applicable)	Enter total from <b>Item 37</b> .

41. Calculate Total (if applicable)	Sum <b>Items 38</b> through <b>40</b> .
<b>Section I – Total Adjusted Benchmark Year Revenue from Decreased Operation Capacity</b>	
42. Enter Total (if applicable)	Enter total from <b>Item 16</b> .
43. Enter Total (if applicable)	Enter total from <b>Item 27</b> .
44. Enter Total (if applicable)	Enter total from <b>Item 34</b> .
45. Enter Total (if applicable)	Enter total from <b>Item 37</b> .
46. Calculate Total (if applicable)	Subtract <b>Items 43</b> through <b>45</b> from <b>Item 42</b> .
<b>Section J – Total Adjusted Benchmark Year Revenue from Increased Operation Capacity</b>	
47. Enter Total (if applicable)	Enter total from <b>Item 16</b> .
48. Enter Total (if applicable)	Enter total from <b>Item 27</b> .
49. Enter Total (if applicable)	Enter total from <b>Item 34</b> .
50. Enter Total (if applicable)	Enter total from <b>Item 37</b> .
51. Calculate Total (if applicable)	Sum <b>Items 47</b> through <b>50</b> .
<b>Section K – Total Allowable Benchmark Year and Total Allowable Disaster Year Revenue</b>	
52. Enter Total (if applicable)	Enter total from <b>Item 16</b> , <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> . <b>Note:</b> If <b>Item 16</b> is the only total available among <b>Item 16</b> , <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> , the total from <b>Item 16</b> will be used as an Actual Allowable Benchmark Year Revenue. <b>Item 16</b> should not be used if totals occur in <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> , instead the total from <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> will be used as Adjusted Benchmark Year

	<p>Revenue. If totals occur in more than one of <b>Item 41</b>, <b>Item 46</b>, or <b>Item 51</b>, review FSA-521A and make adjustments where necessary.</p> <p>Amount entered in <b>Item 52</b> is the Total Allowable Benchmark Year Revenue that can be entered in Item 8 on Form FSA-521 if <b>2020</b> is the selected Disaster Year or can be entered in Item 19 on Form FSA-521 if <b>2021</b> is selected Disaster Year.</p> <p>Note: If the total came from <b>Item 41</b>, <b>Item 46</b> or <b>Item 51</b> “Adjusted” should be selected in Item 7 on Form FSA-521 if <b>2020</b> is the selected Disaster Year or can be entered in Item 19 on Form FSA-521 if <b>2021</b> is selected Disaster Year.</p>
<p>53. Enter Total (if applicable)</p>	<p>Enter total from <b>Item 24</b>.</p> <p>Amount entered in <b>Item 53</b> is the Total Allowable Disaster Year Revenue that can be entered in Item 10 on Form FSA-521 if <b>2020</b> is the selected Disaster Year or can be entered in Item 21 on Form FSA-521 if <b>2021</b> is selected Disaster Year.</p>