Maine DACF
2026 Natural Resources Disaster Relief Program

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Purpose of Today's Discussion

Program Overview

Producer Eligibility

Loss Calculation

Required Documentation

Timeline & Next Steps

Section 1

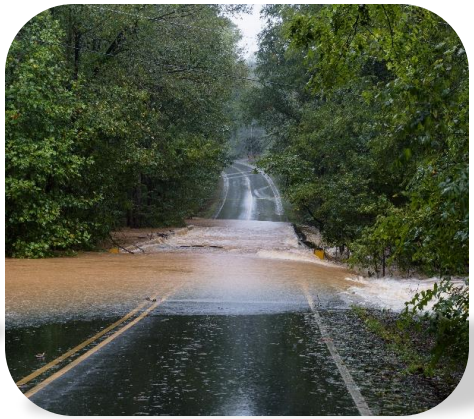
Program Overview

Eligible Losses

DACF may pay Eligible Producers for eligible losses associated with the following:

Part 1:
Crop &
Aquaculture Loss

Part 2:
Timber Loss



Part 3:
Infrastructure
Loss

Part 4:
Bare-Ground
Practices

Eligible Loss Examples

Crop: Partial/total crop loss

Crop: Loss in crop quality

Aquaculture: death of seed/fish or loss in quality

Infrastructure: Damage to a barn, irrigation, hoophouse, or support facility

Bare Ground Practices: A field flooded destroying a crop or the nutrients requiring work before replanting

Section 2

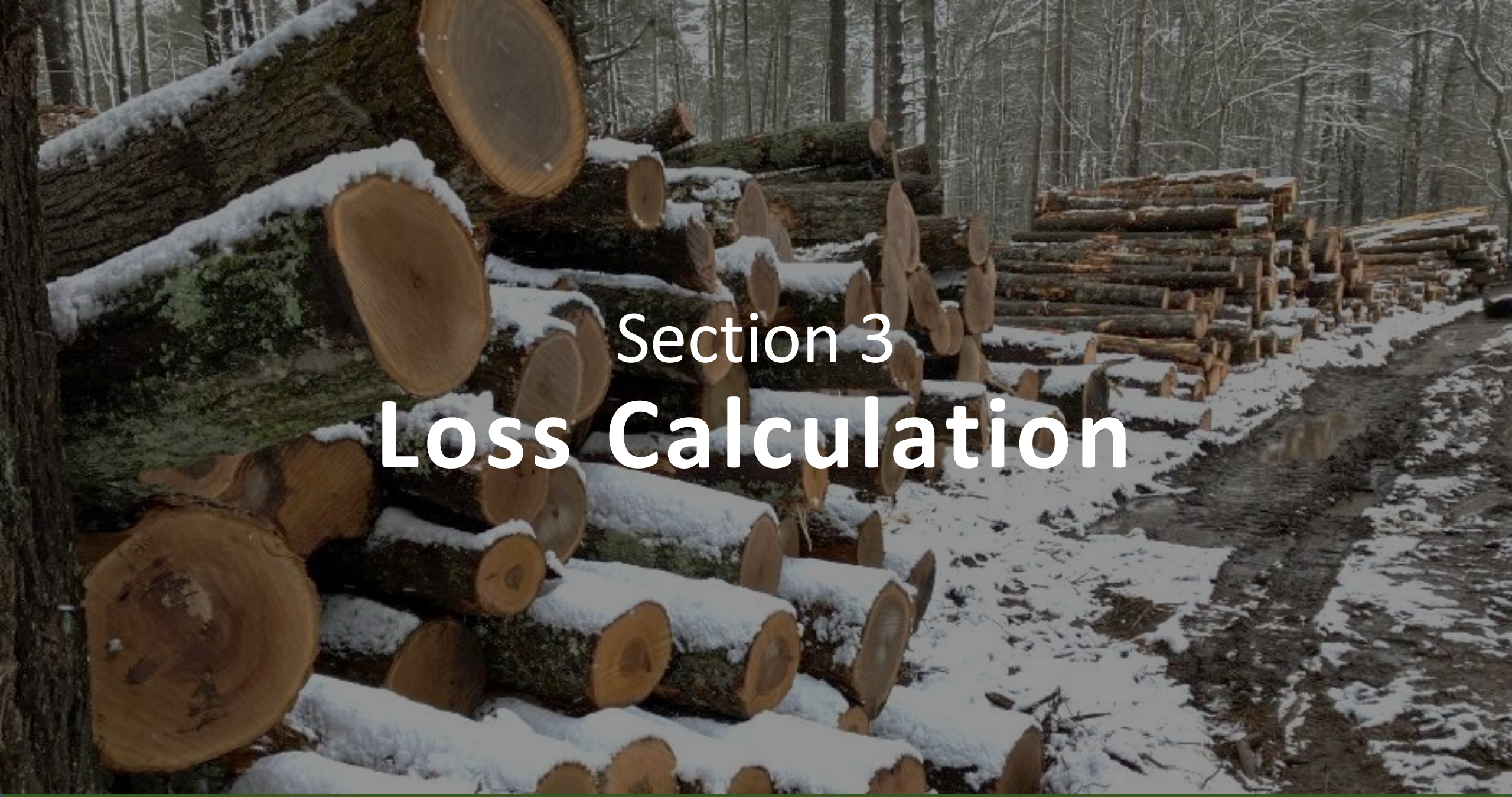
Applicant Eligibility

Producer Eligibility Requirements

Producers applying for assistance through NRDRAP must meet the following requirements:

Eligibility requirements are largely set by the US Department of Agriculture, Farm Service Agency

- Parcel(s) seeking assistance must be in Maine
- At least $1,000 in agriculture products produced and sold
- Suffered an eligible loss in 2023 and/or 2024 due to a weather event
- Must have ownership or legal authority over parcel(s) seeking assistance
- Must register as a vendor with the State of Maine



Section 3

Loss Calculation

Crop Loss Eligibility Requirements

Eligible losses are crop (including aquaculture) losses, including losses incurred from a loss in crop quality and production, as long as those expenses are not already covered by an existing USDA disaster program.

- Revenue based approach to determine impacts from weather events
- Comparison of revenue during 2020 – 2025 and the disaster year(s)
- Less any assistance received from other sources

Crop Loss Eligibility Requirements - Oysters

Due to the unique nature of oyster production, an alternative approach will be used to assess the loss of revenue for oyster producers.

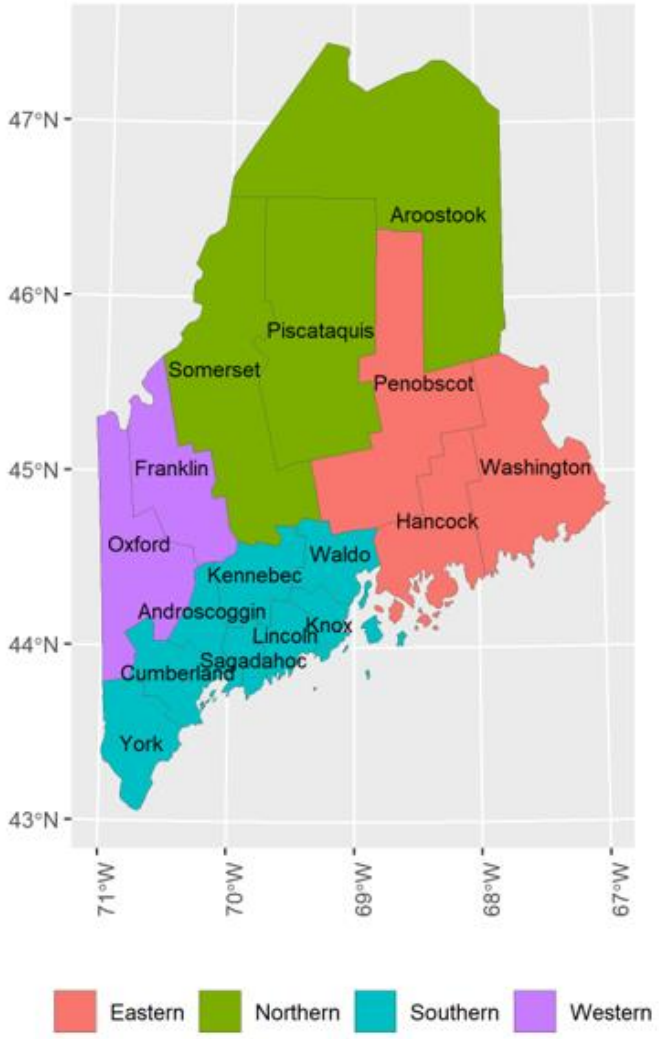
- Revenue assessment based on expected revenue during the covered period using seed purchases and estimated production value
- Expected Revenue = Expected Yield x Market Rate
- Market rates based on the USDA National Crop Table
- Evidence of seed purchases will be required to document the eligible loss

Timber Loss Eligibility Requirements – Standing Timber

Producers applying for losses associated with standing timber will be required to have a licensed forester cruise their timber to attest to pre-disaster value and amount of damage.

- State divided into four megaregions
- Payment will be assessed by individual stand
- Payment calculations based on region, species, stocking, sawtimber percentage, and percentage of damage
- The expense associated with the forester cruise is an eligible cost

Timber Loss Regions



	MFS determined value/ac		Calculated payment (by State of Maine)								
Stand type	**Pre-event average value/ac (MFS calculation)**		**Sawtimber % Factor (S)**				**Damage class**				
based on >75% of BA	*Based on stocking (a)*		*Very low <15%*	*Low 15-29%*	*Moderate 30-59%*	*High >60%*	*Trace <15%*	*Light 15-29%*	*Moderate 30-59%*	*Severe 60-89%*	*Extreme >90%*
	Eastern		0.4	0.7	1.2	2	*not eligible*	*payment factor = 22.5%*	*payment factor = 42.5%*	*payment factor = 75%*	*payment factor = 97.5%*
Hardwood	**$1,014**	*High - >120 sq ft/ac*					*not eligible*				
	$526	*Med - 60-120 sq ft/ac*					*not eligible*				
	$210	*Low- 30-60 sq ft/ac*					*not eligible*				
Mixed	**$875**	*High - >120 sq ft/ac*					*not eligible*				
	$431	*Med - 60-120 sq ft/ac*					*not eligible*				
	$131	*Low- 30-60 sq ft/ac*					*not eligible*				
Softwood	**$954**	*High - >120 sq ft/ac*					*not eligible*				
	$421	*Med - 60-120 sq ft/ac*					*not eligible*				
	$142	*Low- 30-60 sq ft/ac*					*not eligible*				

Timber Loss Eligibility Requirements – Harvested Timber

Producers applying for losses associated with harvested timber that lost value while at a roadside or landing may be eligible for the reimbursement of this lost value.

- A licensed forester will be required to complete a Harvested Timber Loss Certification detailing the pre-disaster gross value of the harvested timber
- Applicant will submit revenue collected tied to the FON assessed by the forester
- The difference between the pre-disaster gross value and revenue collected will be the eligible payment
- The expense associated with the forester assessment is an eligible cost

Infrastructure Eligibility Requirements

Applicants with infrastructure damaged or destroyed may receive compensation for the repair and/or replacement of infrastructure.

Infrastructure includes:

- On farm buildings
- Above ground irrigation
- Aquaculture infrastructure
- Plasticulture
- On-farm roads, bridges, and culverts

- Payment shall be remitted in the form of a reimbursement
- Applicants can submit paid invoices for completed repairs
- Applicants who have not completed repairs can submit quotes for eligibility determination prior to completing repairs and receiving payment

Bare Ground Practices Eligibility Requirements

Applicants who conducted bare ground practices to mitigate land loss may reimbursed for actual costs or in-kind labor for the project.

- Where applicants hired a contractor for bare ground practices, they may be eligible for payment on actual costs
- In the event an applicant performed the work themselves, payment for in-kind labor will be based on Maine's Department of Labor Prevailing Wage Rates

Section 4

Required Documentation

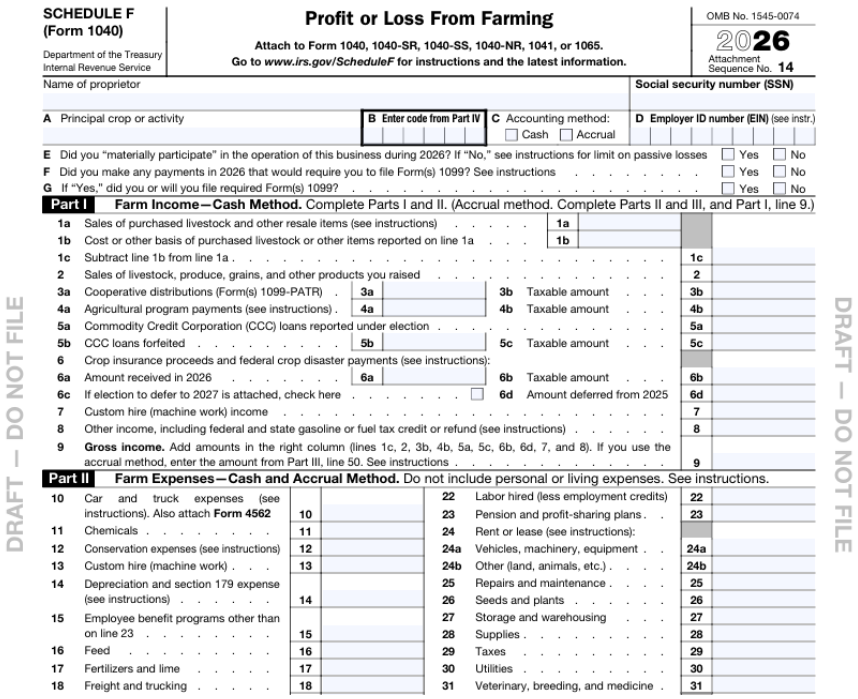
Documentation Requirements

Producers applying for assistance through should expect some of the following documents to be required:

- Ownership or lease documentation for impacted land
- Parcel ID information for impacted parcel(s)
- FSA Farm Number (if applicable)
- Tax ID or other business identification
- Photos or proof of loss
- Form 1040 Schedule F records (crop loss only)
- Receipts/paid invoices for costs incurred (Infrastructure only)
- Insurance payout information (if applicable)

Required Documents Examples

IRS Schedule F



SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074
2026
Attachment Sequence No. 14

Name of proprietor | Social security number (SSN)

A Principal crop or activity | B Enter code from Part IV | C Accounting method: ☐ Cash ☐ Accrual | D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2026? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2026 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a					
1b	Cost or other basis of purchased livestock or other items reported on line 1a	1b					
1c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
5b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):						
6a	Amount received in 2026	6a		6b	Taxable amount	6b	
6c	If election to defer to 2027 is attached, check here ☐			6d	Amount deferred from 2025	6d	
7	Custom hire (machine work) income					7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions					9	

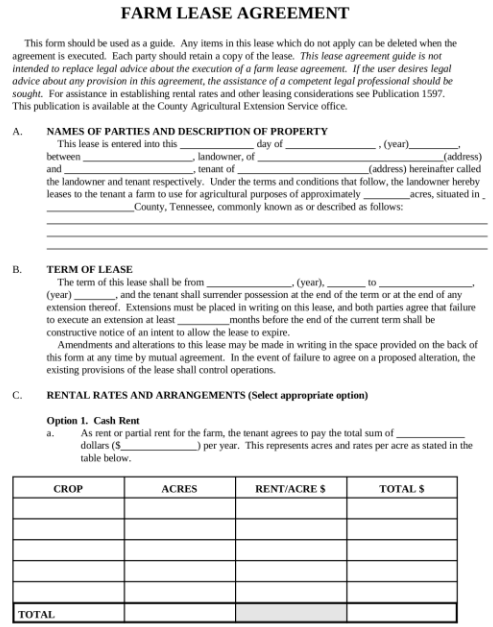
Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		22	Labor hired (less employment credits)	22	
11	Chemicals	11		23	Pension and profit-sharing plans	23	
12	Conservation expenses (see instructions)	12		24	Rent or lease (see instructions):		
13	Custom hire (machine work)	13		24a	Vehicles, machinery, equipment	24a	
14	Depreciation and section 179 expense (see instructions)	14		24b	Other (land, animals, etc.)	24b	
				25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
				27	Storage and warehousing	27	
16	Feed	16		28	Supplies	28	
17	Fertilizers and lime	17		29	Taxes	29	
18	Freight and trucking	18		30	Utilities	30	
				31	Veterinary, breeding, and medicine	31	

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Ownership Documentation



FARM LEASE AGREEMENT

This form should be used as a guide. Any items in this lease which do not apply can be deleted when the agreement is executed. Each party should retain a copy of the lease. *This lease agreement guide is not intended to replace legal advice about the execution of a farm lease agreement. If the user desires legal advice about any provision in this agreement, the assistance of a competent legal professional should be sought.* For assistance in establishing rental rates and other leasing considerations see Publication 1597. This publication is available at the County Agricultural Extension Service office.

A. **NAMES OF PARTIES AND DESCRIPTION OF PROPERTY**

This lease is entered into this _____ day of _____ , (year)_____, between _____, landowner, of _____(address) and _____, tenant of _____(address) hereinafter called the landowner and tenant respectively. Under the terms and conditions that follow, the landowner hereby leases to the tenant a farm to use for agricultural purposes of approximately _____acres, situated in _____County, Tennessee, commonly known as or described as follows:

_____
_____
_____

B. **TERM OF LEASE**

The term of this lease shall be from _____, (year), _____ to _____, (year) _____, and the tenant shall surrender possession at the end of the term or at the end of any extension thereof. Extensions must be placed in writing on this lease, and both parties agree that failure to execute an extension at least _____months before the end of the current term shall be constructive notice of an intent to allow the lease to expire.

Amendments and alterations to this lease may be made in writing in the space provided on the back of this form at any time by mutual agreement. In the event of failure to agree on a proposed alteration, the existing provisions of the lease shall control operations.

C. **RENTAL RATES AND ARRANGEMENTS (Select appropriate option)**

Option 1. Cash Rent

a. As rent or partial rent for the farm, the tenant agrees to pay the total sum of _____ dollars ($_____) per year. This represents acres and rates per acre as stated in the table below.

CROP	ACRES	RENT/ACRE $	TOTAL $
TOTAL			

Required Documents Examples

Photographic Evidence

Photographic Evidence

Required Documents Examples

Loss Certification

This form is available electronically. *(See Page 2 for Privacy Act and Paperwork Reduction Act Statements)*

CCC-576 U.S. DEPARTMENT OF AGRICULTURE
(12-10-19) Commodity Credit Corporation

NOTICE OF LOSS AND APPLICATION FOR PAYMENT NONINSURED CROP DISASTER ASSISTANCE PROGRAM FOR 2020 AND SUBSEQUENT YEARS

PART A - GENERAL INFORMATION

1. County FSA Office Name and Address *(Including Zip Code)*	2. Crop Year
	2023
3. Producer's Name and *(Including Zip Code)*	4. State and County

PART B - NOTICE OF LOSS

5.Disaster Event

A. What disaster event(s) caused loss?	B. Beginning date of *(MM-DD-YYYY)*	D. Date Stamp (If a 72 hour notification of loss was given attach the Receipt for Service or other documentation.)
Excess Moisture/Precipitation	05-29-2023	
	C. Ending date of disaster *(MM-DD-YYYY)*	

6.Crop

A. Crop Name	B. Crop Type	C. Intended Use	D. Practice	E. Planting Period	F. When was crop loss first apparent (MM-DD-YYYY)
BROCCOLI	None	Fresh	Non-Irrig	01	09-05-2023

7. Intended, but Prevented *(complete only for prevented planted acreage)*

A. Farm Number	B. NAP Unit Number	C. Total Intended Acres	D. Planted Acres	E. Prevented Planted Acres	COC Use Only: F. Prevented Planted Acres	
					Approved	Disapproved

G. For prevented acreage in Item 7E, complete the following questions:

Questions	Yes	No	Describe details and list type of supporting documentation. Attach copies if requested by
(a) Did you purchase or arrange for seed, herbicide, pesticide, or fertilizer?	☐	☐	
(b) Did you perform land preparation measures?	☐	☐	
(c) Are the total acres you intended to plant (planted plus prevented) consistent with prior year's history for this farm?	☐	☐	
(d) Did you have access to the claimed acres in item 7E during the planting period?	☐	☐	
(e) What do you intend to do with the acres in item 7E? (For example, do you intend to plant the crop acreage to another			

8. Disaster Affected Planted *(complete only for disaster affected planted acreage)*

A. Farm Number	B. NAP Unit Number	C. Total Planted Acreage	D. Disaster Affected Planted Acreage	COC Use Only: E. Disaster Affected Acres	
				Approved	Disapproved
		33.4400	33.4400	33.4400	
		33.0000	33.0000	33.0000	
		0.0000			
		37.0000	37.0000	37.0000	
		39.0000	39.0000	39.0000	
		29.0000	29.0000	29.0000	
		13.0000	13.0000	13.0000	
		27.0000	27.0000	27.0000	
		84.0000	84.0000	84.0000	
		0.0000			
		28.0000	28.0000	28.0000	
		26.0000	26.0000	26.0000	

Section 5

Timeline & What's Next

Projected Timeline

August 14:
Application Launch

November 6:
Application Closes

December:
Final Payment Notice

How will I know my payment?

The Department will be assessing all eligible losses against availability of funds so that all applicants will receive funding. No producer will receive more than 95% of their eligible loss

- Scenario 1:
  - Available funds: $60,000,000
  - Total Program Losses: $58,000,000
  - Producer Eligible Loss: $100,000
  - Payment Factor: 95%
  - Producer Payment: $95,000

- Scenario 2:
  - Available funds: $60,000,000
  - Total Program Losses: $65,000,000
  - Producer Eligible Loss: $100,000
  - Payment Factor: 92.31%
  - Producer Payment: $92,310

Thank you! Please feel free to reach out to us anytime via the details below:

NRDRAP Program Contact Information

Maine.gov/dacf/nrdrap

NRDRA.DACF@maine.gov

(207) 287-3491