IOWA
BUCHANAN

USDA Farm Service Agency
U.S. DEPARTMENT OF AGRICULTURE

Prepared: Jun 1, 2026

Base Allocation Summary

Farm Number	883	**Eligible for Base Allocation**	**Yes**
Operator	PATRICK J MAHONEY		
Owners	PATRICK J MAHONEY, EUNICE M MAHONEY TRUST		
Other Associated Producers			

Farm Acreage History

Crop	Status	2019	2020	2021	2022	2023	5-Year Average
Corn	Eligible	161.13	124.09	159.96	123.96	160.02	145.83
	Subsequent*	0.00	0.00	0.00	0.00	0.00	
Soybeans	Eligible	123.96	159.96	124.09	160.02	123.96	138.40
	Subsequent*	0.00	0.00	0.00	0.00	0.00	
Total Covered Commodity	Eligible Only	285.09	284.05	284.05	283.98	283.98	284.23 (A)
Eligible Non-Covered Commodities (NCC)	Eligible	0.00	1.17	1.17	0.00	0.00	0.47 (B)
Subsequent Acre Designation Filed	N/A						

* By default, subsequent acres are not utilized in the base allocation calculation. If a subsequent acre designation has been filed, the acres are listed as eligible acres. Contact your FSA Office if you wish to use subsequent acres in exchange for currently eligible acres. Restrictions may apply.

Allocation Calculation

Five Year Average Covered Commodity History (A)		Lesser of NCC History(B) or 15% of (D) 2026 Effective Cropland + CRP Acreage		Eligible Cropping History		2024 Base (Not including UB) plus CCC-505 Reduction Acres		Potential Allocation (C)
284.23	+	0.47	=	284.70	-	279.00	=	5.70

2026 Effective Cropland + CRP Acreage (D)		2026 Base (Not including UB) plus CCC-505 Reduction Acres (E)		2026 Unassigned Base (UB) (F)		2026 Acres Without Base (G)
287.03	-	279.00	-	0.00	=	8.03

2026 Acres Without Base (G)		Potential Allocation (C)		Converted Unassigned Base (H)**		Potential Allocation - Converted Unassigned Base (I)		Maximum Potential Allocation (Lessor of (G) or (I))
8.03	or	5.70	-	0.00	=	5.70		5.70

Allocation Crop Percentage*** (% of Crop 5 Year Average to Total Covered Commodity 5-Year Average (A))

Corn	51.31%	Soybeans	48.69%				

** Any unassigned base will be converted to new crop base and count towards the potential allocation before additional base is added to the farm.
*** Crop base resulting from the conversion of any unassigned base and additionally allocated base will be determined using the Allocation Crop Percentage.

Disclaimer: If total calculated base acreage allocated nationwide exceeds 30 million acres, an across the board pro-rata reduction will be applied by FSA.

USDA is an equal opportunity provider, employer and lender.