

Department of Agriculture: Financial Assistance to Livestock Feeding Operations

GAO-25-106347

Q&A Report to Congressional Requesters

November 12, 2024

Why This Matters

The federal government provides agricultural producers tens of billions in financial assistance every year. This financial assistance covers revenue shortfalls related to commodity price declines or scarce harvests, among other things. From 2018 through 2023, programs administered by the U.S. Department of Agriculture (USDA) increased the amount of assistance to agricultural producers who manage livestock feeding operations. Historically, the agency has provided most of its assistance to agricultural producers who grow crops.

A livestock feeding operation usually houses a single species in a confined setting, such as a building or open-air pen, and provides the animals with feed. Generally, livestock feeding operations must meet eligibility requirements to receive federal financial assistance from USDA programs. For the purposes of this report, we define livestock feeding assistance as federal financial assistance for confined livestock feeding operations—such as dairy, hog, poultry, and feedlot beef cattle production—and other assistance as federal financial assistance for all nonlivestock feeding production—such as crops and grazing beef cattle. Some of these assistance programs help the federal government support the food supply chain, such as income-assistance programs; crop insurance; and supplemental assistance programs, such as the Coronavirus Food Assistance Program.

We were asked to report on federal support for livestock feeding operations, including the amount of assistance and the characteristics of those operations. This report provides information on the amount of financial assistance provided to livestock feeding operations from 2018 through 2023 and describes key characteristics of operations that received this assistance.

Key Takeaways

- The top 10,000 livestock operations—which we define as those that received the most federal financial assistance—received a total of \$12.1 billion in total assistance from 2018 through 2023, with an average assistance of about \$1.2 million per operation over that time. The majority of assistance came from supplemental programs during the 6-year period.
- Dairy, hogs, and beef cattle commodities were the three largest commodities to receive livestock assistance for the top 10,000 operations, at \$4 billion, \$1.4 billion, and \$1.4 billion from 2018 through 2023, respectively.

- From 2018 through 2023, participation in insurance for livestock for the top 10,000 livestock feeding operations increased from 717 to 4,651 policies.
- The top 20 livestock operations in terms of assistance received \$219.3 million in total assistance from 2018 through 2023, with an average assistance of about \$11 million per operation over that time. From the total assistance, \$164.4 million came from insurance for livestock.

What USDA programs provided the majority of financial assistance to the top 10,000 livestock feeding operations?

Four USDA programs provided the majority of federal assistance to the top 10,000 livestock feeding operations from 2018 through 2023 (see table 1).¹ Other USDA programs also provided assistance.²

Table 1: Four U.S. Department of Agriculture (USDA) Programs That Provided the Majority of Federal Assistance to the Top 10,000 Livestock Feeding Operations, 2018 through 2023

Program name	Program type ^a	Program description
Coronavirus Food Assistance Program	Supplemental	Active in 2020 and 2021, this program supported operations that experienced price declines and increased marketing costs for their commodities resulting from the COVID-19 pandemic. ³
Market Facilitation Program	Supplemental	Provided supplemental financial assistance to operations to offset losses in U.S. agricultural export sales caused by international trade disruptions and tariffs in 2018 and 2019. ⁴
Dairy Margin Coverage Program	Farm Bill	Authorized in the 2018 Farm Bill, this program provided dairy operations with risk management coverage that pays participating operations when the difference between the national price of milk and the average cost of feed falls below a certain level selected by the program participants. ⁵ A participating operation pays a premium based on the amount of risk protection that the operation selected. USDA's Farm Service Agency administers the program.
Federal Crop Insurance Program	Crop Insurance	Offers subsidized insurance to operations that produce crops, livestock, and animal products to protect against financial losses from commodity price declines and production losses due to natural causes. To implement the program, USDA's Risk Management Agency partners with private insurance companies, which deliver insurance policies to operations.

Source: GAO analysis of USDA documentation. | GAO-25-106347

^aFarm Bill programs include those that are authorized under the Agriculture Improvement Act of 2018 (commonly referred to as the 2018 Farm Bill). Pub. L. No. 115-334, 132 Stat. 4490. The crop insurance program was initially authorized in 1938 but has been amended over the years, including by the Federal Crop Insurance Act of 1980. Pub. L. No. 96-365, 94 Stat. 1312. The Further Continuing Appropriations and Other Extensions Act, 2024, allows authorized Farm Bill programs to continue through September 30, 2024. Pub. L. No. 118-22, div. B, tit. I, § 102, 137 Stat. 112, 114. Supplemental programs include those that were created to offset losses related to the COVID-19 pandemic and international trade disruptions and are no longer active.

USDA's supplemental assistance programs provide payments to eligible producers that have been affected by a variety of situations or events, such as financial hardship. These supplemental assistance programs are often reactive to particular adverse events, rather than long-standing programs designed to cover regular market fluctuations, such as many Farm Bill programs. Historically, these programs have contained limits on the amount that producers could receive in assistance.⁶

How much total assistance have the top 10,000 livestock feeding operations received?

The top 10,000 livestock feeding operations in terms of assistance received a total of \$12.1 billion in total assistance from 2018 through 2023, with each operation receiving an average of about \$1.2 million over that time (see table 2). Of the total, approximately \$8.7 billion, or 72 percent, was for livestock feeding assistance, and about \$3.4 billion was for other assistance, such as assistance for crops. The top 20 operations made up 0.2 percent of the top 10,000 operations but accounted for about nearly 2 percent of the total assistance provided to this group.⁷

Table 2: Financial Assistance to Livestock Feeding Operations, 2018 through 2023

Dollars (in millions)

Operations	Livestock feeding assistance	Other assistance	Total assistance	Average total assistance	Percent total assistance	Percent operations
Top 20	209.7	9.7	219.4	11.0	1.8	0.2
Top 1,000	2,556.9	352.1	2,909.0	2.9	24.1	10.0
Top 10,000	8,675.7	3,377.6	12,053.3	1.2	100.0	100.0

Source: GAO analysis of U.S. Department of Agriculture (USDA) data. | GAO-25-106347

Note: We identified 448,974 livestock operations that received federal financial assistance provided by USDA programs from 2018 through 2023. Of those operations, we focused on the top 10,000, top 1,000, and top 20 operations based on the amount of feeding assistance received. Totals do not sum. We define livestock feeding assistance as federal financial assistance for confined livestock feeding operations—such as dairy, hog, poultry, and feedlot beef cattle production—and other assistance as federal financial assistance for all nonlivestock feeding production—such as crops and grazing beef cattle.

For an example of a livestock feeding operation, see figure 1.

Figure 1: Livestock Feeding Operation

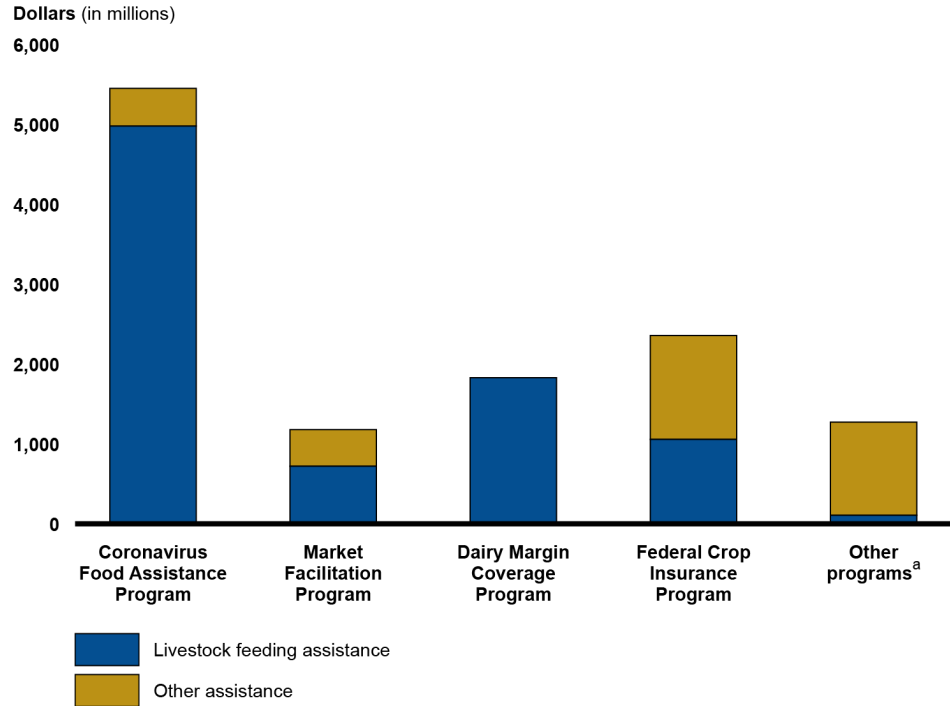


Source: Vadim/stock.adobe.com. | GAO-25-106347

Which federal programs provided the most assistance to the top 10,000 operations?

The Coronavirus Food Assistance Program, the federal crop insurance program, and the Dairy Margin Coverage Program provided the most federal assistance to the top 10,000 livestock feeding operations from the programs we reviewed (see fig. 2).⁸

Figure 2: Total Federal Assistance Received by the Top 10,000 Livestock Feeding Operations, by Program and Type of Assistance, 2018 through 2023



Source: GAO analysis of U.S. Department of Agriculture data. | GAO-25-106347

^aOther programs include, for example, Agriculture Risk Coverage and Price Loss Coverage Programs, Conservation Reserve Program, Dairy Indemnity Payment Program, Emergency Relief Program, and Environmental Quality Incentives Program.

Note: We define livestock feeding assistance as federal financial assistance for confined livestock feeding operations—such as dairy, hog, poultry, and feedlot beef cattle production—and other assistance as federal financial assistance for all nonlivestock feeding production—such as crops and grazing beef cattle.

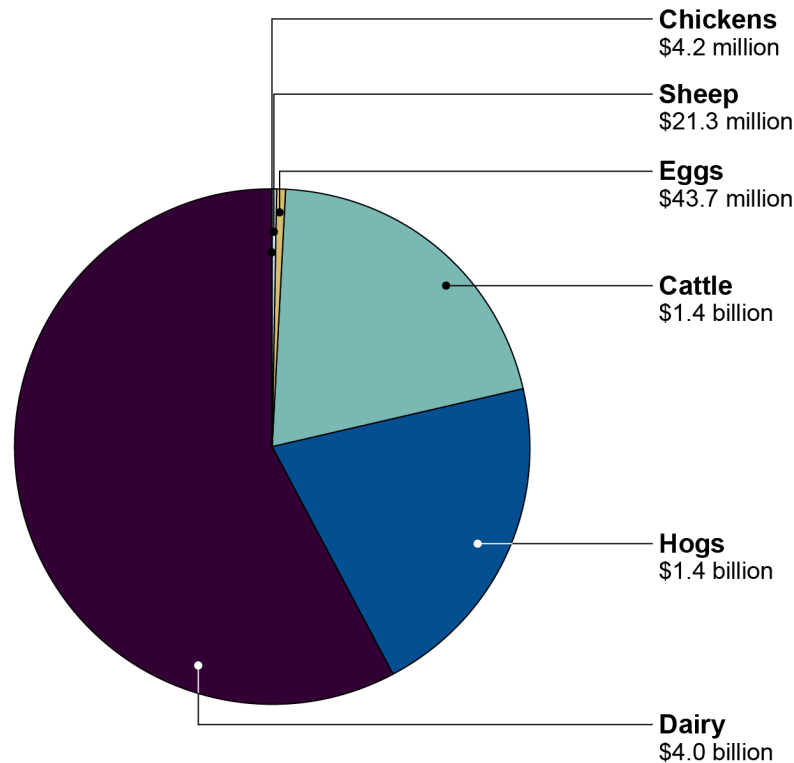
The Coronavirus Food Assistance Program, a supplemental program, provided the most total assistance, nearly \$5.5 billion, to the top 10,000 operations, with nearly \$5 billion in livestock feeding assistance. The Market Facilitation Program, another supplemental program, provided about \$1.2 billion in total assistance, with about \$722.4 million for livestock feeding assistance.

The federal crop insurance program provided about \$2.4 billion in total assistance to the top 10,000 operations, with about \$1.1 billion in livestock feeding assistance. The Dairy Margin Coverage Program provided about \$1.8 billion in total assistance to the top 10,000 operations. This program provides only livestock feeding assistance. Other USDA programs provided \$1.3 billion in other assistance, such as conservation assistance for crops and nonconfined animals, from 2018 through 2023.

What was the total livestock feeding assistance received, by commodity, for the top 10,000 livestock feeding operations?

The top 10,000 livestock feeding operations received the highest amount of assistance for dairy—accounting for about \$4 billion of the livestock feeding assistance provided to those operations from 2018 through 2023 (see fig. 3). This is due, in part, to the annual assistance provided to operations by the Dairy Margin Coverage program, which offers continual protection to dairy producers based on the difference between milk and feed prices.

Figure 3: Top 10,000 Livestock Feeding Operations That Received Financial Assistance, by Commodity, 2018 through 2023



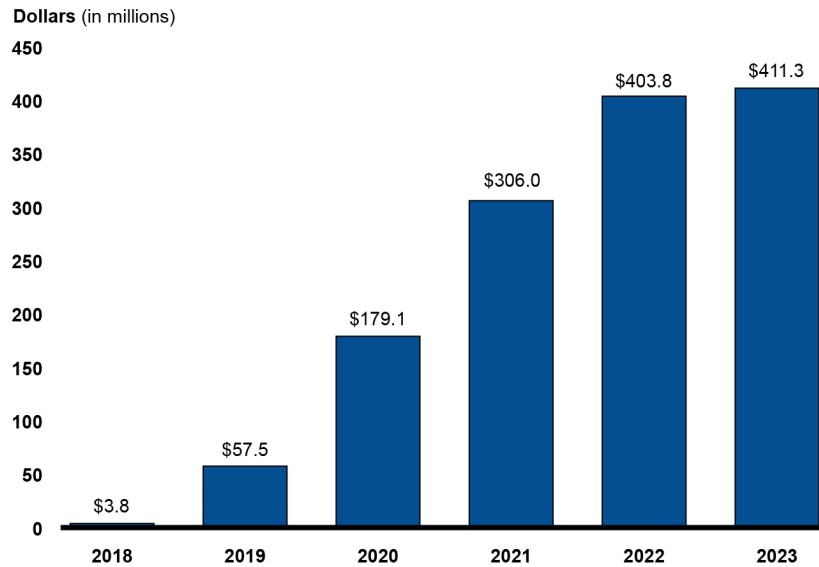
Source: GAO analysis of U.S. Department of Agriculture data. | GAO-25-106347

Note: We use the terms “dairy” to include milk production and “hog” to include pig and hog production from programs such as the Coronavirus Food Assistance Program and the Market Facilitation Program. The term “hog” also includes insurance for “swine” from USDA’s Livestock Gross Margin-Swine and Livestock Risk Protection-Swine insurance programs.

How did the top 10,000 operations’ subsidies for insurance for livestock change from 2018 through 2023?

Total annual subsidies for insurance for livestock for the top 10,000 livestock feeding operations increased from \$3.8 million in 2018 to \$411.3 million in 2023 (see fig. 4). The increase in these subsidies shows larger participation in insurance for livestock—from 717 to 4,651 policies during this period. More operations may have been incentivized to participate in insurance programs in 2019 due to the availability of higher subsidies, as well as dairy operations being simultaneously eligible for both the Dairy Margin Coverage Program and dairy insurance.

Figure 4: Subsidies for Insurance for Livestock for the Top 10,000 Livestock Feeding Operations, 2018 through 2023



Source: GAO analysis of U.S. Department of Agriculture data. | GAO-25-106347

Note: In this figure, insurance for livestock combines premium subsidies and administrative and operating expense subsidies that USDA provides to insurance companies on behalf of operations. The insurance for livestock programs we reviewed were the Livestock Gross Margin, Livestock Risk Protection, and Dairy Revenue Protection programs.

Insurance for livestock protects livestock operations against financial losses from price declines and production losses due to natural causes.⁹ For example, if the market price declines, the operation can receive a payment to make up for the lost revenue.

Some USDA farm programs are not available to entities or individuals with an average adjusted gross income—the average adjusted gross income over the 3 preceding tax years—that exceeds \$900,000.¹⁰ In contrast, the federal crop insurance program, including insurance for livestock, does not have income limits.

In addition, we previously reported that participating insurance companies receive more in administrative and operating subsidies for larger crop insurance policies—those with higher premium amounts—than for smaller ones. We also reported that basing the administrative and operating subsidies on a fixed percentage of a policy’s premium creates incentives for companies to focus on selling and servicing large policies and not adequately service small producers, according to representatives from a producer organization.¹¹

How much assistance did the top 10,000 operations owned by historically underserved producers receive?

We identified 1,181 of the top 10,000 livestock feeding operations that received assistance from 2018 through 2023 as historically underserved producers (see table 3). As part of certain USDA farm programs, individual producers or legal entities can voluntarily self-certify as a historically underserved producer.¹² For certain categories of historically underserved producers, legal entities can be considered historically underserved if 50 percent of the interest is held by historically underserved producers.¹³ The 1,181 operations received about \$1.5 billion in total assistance from 2018 through 2023, with nearly \$900 million related to livestock feeding. Average total assistance per operation that identified as historically underserved was approximately \$1.3 million over the 6-year period.

Table 3: Characteristics of Livestock Feeding Operations Owned by Historically Underserved Producers, 2018 through 2023

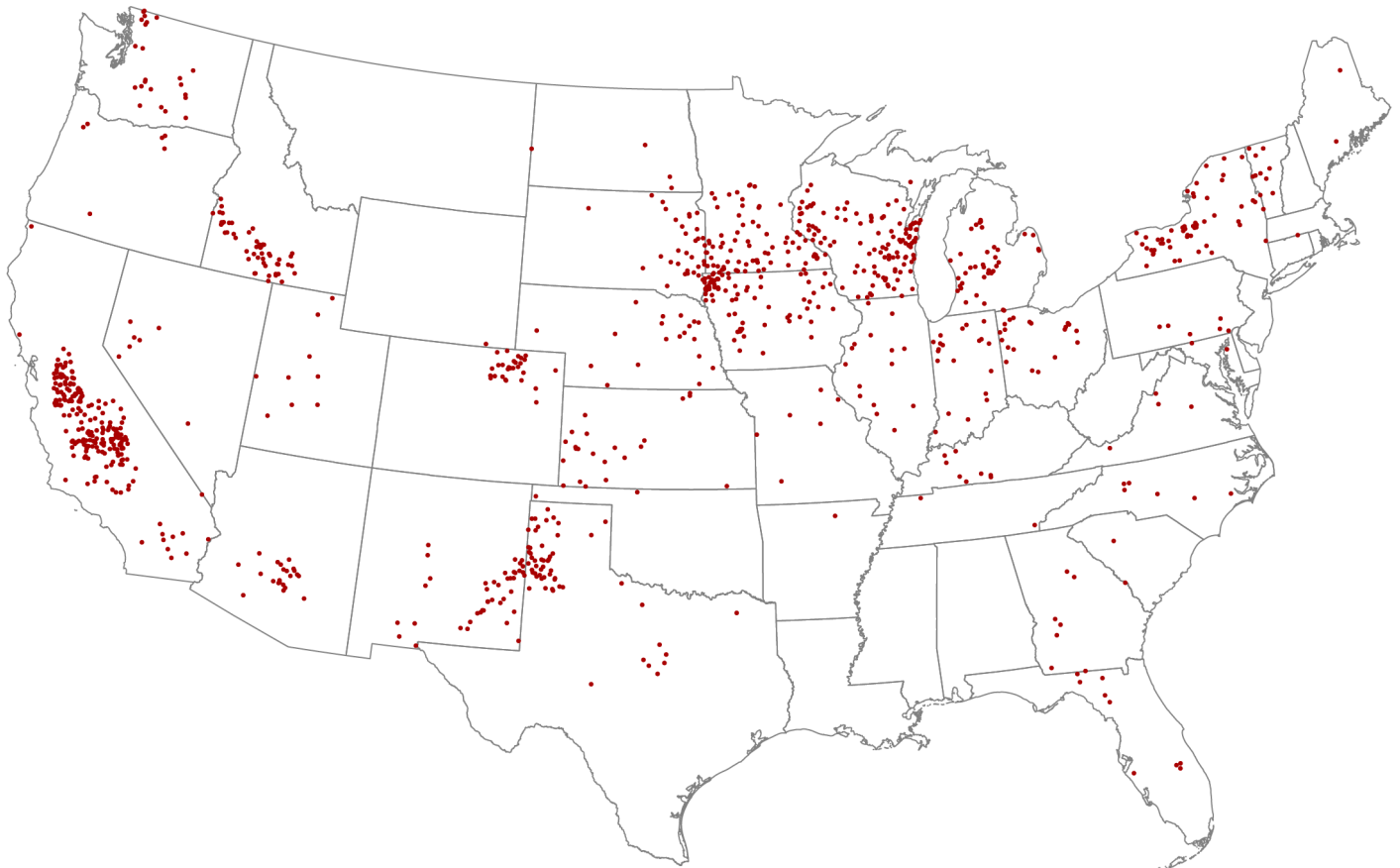
Historically underserved producers		Assistance (dollars in millions)			
Operations	Count	Livestock feeding	Other	Total	Average per operation
Top 20	1	11.1	0.5	11.7	11.7
Top 1,000	74	181.3	47.1	228.4	3.1
Top 10,000	1,181	889.3	645.5	1,534.8	1.3

Source: GAO analysis of U.S. Department of Agriculture (USDA) data. | GAO-25-106347

What was the geographic distribution of the top 1,000 operations?

Most livestock feeding operations out of the top 1,000 operations were located in California (209), Wisconsin (115), Minnesota (72), Iowa (70), and Texas (56), based on our review (see fig. 5). California had four of the top five counties by operation count, which accounted for 64 percent of the state’s total livestock feeding operations. According to USDA data, Wisconsin and California accounted for about 32 percent of all dairy inventory in 2022. Additionally, cattle feedlots are primarily concentrated in states such as Texas, Oklahoma, Kansas, Nebraska, Colorado, South Dakota, and Iowa.

Figure 5: Distribution of the Top 1,000 Livestock Feeding Operations by State, 2018 through 2023



Source: GAO analysis of U.S. Department of Agriculture and U.S. Census Bureau data. | GAO-25-106347

Note: We define the top 1,000 operations as those that received the most federal financial assistance.

What are key characteristics of the top 20 livestock feeding operations, and how much federal assistance did they receive?

Insurance for livestock accounted for about \$164 million, or 75 percent, of the \$219 million in total assistance they received (see table 4). The majority of the top 20 operations were dairy operations. Seven operations raised hogs, and one operation raised beef cattle.

Table 4: Key Characteristics of Federal Assistance Received by the Top 20 Livestock Feeding Operations, 2018 through 2023

		Assistance, by USDA program (dollars in millions)						
	Commodity	Coronavirus Food Assistance Program	Market Facilitation Program	Dairy Margin Coverage Program	Insurance for livestock ^a	Insurance for crops ^a	Other	Total
1	Hogs	0.5	0.4	0.0	28.4	0.0	0.0	29.3
2 ^b	Dairy	0.0	0.0	0.0	20.1	0.0	0.0	20.1
3	Dairy	1.0	0.6	0.8	11.6	0.0	0.2	14.1
4	Dairy	1.1	0.9	0.4	5.8	4.4	1.4	14.1
5	Dairy	1.1	0.1	1.2	10.5	0.0	0.0	12.9
6	Hogs	1.5	0.3	0.0	9.9	0.0	0.0	11.7
7	Hogs	1.4	0.4	0.0	9.4	0.0	0.5	11.7
8	Dairy	1.5	0.4	2.1	6.1	0.0	0.0	10.1
9	Hogs	7.0	1.4	0.0	-0.1	0.0	1.5	9.8
10	Dairy	1.5	0.4	0.8	6.2	0.1	0.0	9.0
11	Dairy	0.6	0.1	0.2	8.0	0.0	0.0	8.9
12	Hogs	0.9	0.4	0.6	6.6	0.0	0.2	8.7
13	Dairy	1.0	0.3	0.8	6.1	0.0	0.0	8.1
14	Dairy	0.1	0.0	0.4	7.5	0.0	0.0	8.0
15	Dairy	1.0	0.4	0.4	6.0	0.1	0.0	7.9
16	Hogs	1.2	0.6	0.0	5.4	0.0	0.0	7.2
17	Dairy	0.7	0.3	0.7	5.4	0.0	0.0	7.0
18	Hogs	1.6	0.4	0.0	5.0	0.0	0.0	7.0
19	Dairy	0.1	0.0	0.4	6.3	0.0	0.0	6.8
20	Beef cattle	6.8	0.0	0.0	0.0	0.0	0.0	6.8
Total		30.5	7.3	8.7	164.4	4.6	3.8	219.3

Source: GAO analysis of U.S. Department of Agriculture (USDA) data. | GAO-25-106347

^aIn this table, insurance assistance for livestock and crop is the insurance loss payment to the operation, minus the premium paid by the operation, plus the administrative and operating expense subsidies that USDA provides to insurance companies on behalf of operations. A negative number indicates that the insurance loss payment to the operation, plus the administrative and operating expense subsidy, was less than the premium paid by the operation.

^bSome operations did not receive assistance for some programs. To receive financial assistance from the Farm Service Agency, operations and their members had to meet certain eligibility requirements, such as meeting criteria related to adjusted gross income.

For three of the operations listed in table 4, we met with Farm Service Agency officials to obtain and review additional documentation to identify the operation’s number of animal units, affiliated entities, and proximity to any environmentally sensitive areas. For example:

- The top recipient of assistance raises over 1 million hogs at dozens of locations across several states, operates feed mills, and includes members who hold significant ownership in a pork processing plant. This operation received a total of \$28.4 million in assistance from insurance for livestock during 2022 and 2023.¹⁴

- The second top recipient is a dairy operation that milks over 20,000 cows across multiple sites, and it is part of a larger farming operation that manages tens of thousands of acres of land and includes crop and beef feeding operations. The dairy operation is a key supplier of a nearby dairy manufacturing plant and is located within a groundwater management area that contains elevated levels of nitrates. This operation received a total of \$20.1 million in assistance from insurance for livestock from 2019 through 2023.¹⁵
- The fifth largest recipient is a dairy operation that manages dairies at multiple sites. It is associated with dozens of farms and over 10,000 acres of farmland. The operation includes members who hold ownership in a nearby dairy manufacturing plant, which is supplied, in part, by the operation. This operation received a total of \$10.5 million in assistance from insurance for livestock from 2019 through 2023.¹⁶

Additionally, 15 of the 20 largest livestock feeding operations also received non-USDA emergency assistance through the Small Business Administration's Paycheck Protection Program.¹⁷ Those operations received \$22.6 million, an average of \$1.5 million per operation in forgivable loans, if certain conditions were met, for payroll and certain other eligible costs due to the COVID-19 pandemic. This assistance is not reflected in table 4.

Agency Comments

We provided a draft of this report to USDA for review and comment. USDA provided technical comments, which we incorporated as appropriate.

How GAO Did This Study

We interviewed agency officials and reviewed our previous reports to learn more about financial assistance programs supporting livestock feeding operations.

We requested and analyzed USDA livestock feeding and other financial assistance data, such as Farm Bill and supplemental assistance programs, for 2018 through 2023. Our scope includes 2018 to include the Market Facilitation Program, which began in 2018 and ended in 2019. We identified 448,974 livestock feeding operations that received assistance for livestock feeding that participate in USDA programs. Of those operations, we focused on the top 10,000, top 1,000, and top 20 operations based on the amount of feeding assistance received.

For the Coronavirus Food Assistance Program, we analyzed data on assistance provided for the production of beef cattle, hogs, sheep, chickens, dairy, and eggs. For the Market Facilitation Program, we analyzed data on assistance provided for the production of hogs and dairy commodities. For the Dairy Margin Coverage Program, we analyzed data on the net benefit provided to the operation. The net benefit is the difference between the assistance to the operation and the premium paid by the operation. For the federal crop insurance program, we analyzed data on assistance—the insurance loss payment to the operation, minus the premium paid by the operation, plus the administrative and operating expense subsidies that USDA provides to insurance companies on behalf of operations—provided for the production of beef cattle, hogs, and dairy commodities for the operations.

To learn more about the top 20 operations that received the most feeding assistance across programs, we conducted an electronic survey of Farm Service Agency county officials in June 2024. We asked those officials to provide information on key characteristics, such as the total estimated number of animals and other associated entities. We conducted a pretest with Farm Service Agency headquarters officials to check that (1) the questions were clear and

unambiguous, (2) the terminology was used correctly, (3) the questionnaire did not place an undue burden on agency officials, (4) the information could feasibly be obtained, and (5) the survey was comprehensive and unbiased. We sent surveys to county offices with the top 20 operations and received completed surveys for each operation. We selected three operations as case studies based on the availability of the information requested and prioritized operations that received the highest amount of assistance. We met with Farm Service Agency officials to obtain additional documentation for these operations.

We also analyzed non-USDA supplemental assistance data from the Small Business Administration's Paycheck Protection Program, which provided additional assistance to the top 20 operations during the scope of our study.

To assess the reliability of the USDA and non-USDA data, we reviewed agency documentation, interviewed agency officials, and performed electronic testing for errors. We found that USDA and non-USDA data in fiscal years 2018 through 2023 were sufficiently reliable for purposes of describing the amount of federal assistance to livestock operations.

We conducted this performance audit from October 2022 through October 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

List of Addressees

The Honorable Kirsten E. Gillibrand
Chair
Committee on Agriculture, Nutrition, and Forestry
Subcommittee on Livestock, Dairy, Poultry, Local Food Systems, and Food Safety and Security
United States Senate

The Honorable Cory A. Booker
United States Senate

We are sending copies of this report to the appropriate congressional committees and the Secretary of Agriculture. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

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Endnotes

¹For the purposes of this report, we define operations as agricultural producers, which are persons or entities, including farmers, ranchers, loggers, agricultural harvesters and fishermen, that engage in the production or harvesting of an agricultural product. Additionally, we define livestock to include beef and dairy cattle, swine, sheep, horses, goats, and other domestic animals ordinarily raised or used on the farm. We also include poultry in the definition of livestock for this report.

²Other programs include the following: Agriculture Risk Coverage and Price Loss Coverage Programs, Biomass Crop Assistance Program, Conservation Reserve Program, Conservation Reserve Program Cost Shares, Conservation Reserve Program Practice Incentive Payment, Dairy Indemnity Payment Program, Emergency Assistance for Livestock, Honey Bees, and Farm, Emergency Forest Restoration Program, Emergency Forestry Conservation Reserve Program, Emergency Grain Storage Facility Assistance Program, Emergency Relief Program, Emergency Relief Program 2022, Emergency Relief Program Phase 2, Environmental Quality Incentives Program, Farm Storage Facility Loan Program, Food Safety Certification for Specialty Crops Program, Livestock Forage Program, Livestock Indemnity Program, Loan Deficiency Payments, Margin Protection Program for Dairy, Marketing Assistance Loans, Noninsured Crop Disaster Assistance Program, Organic and Transitional Education and Certification Program, Organic Certification Cost Share Program, Organic Dairy Marketing Assistance Program, Oriental Fruit Fly Program, Pandemic Assistance for Timber Harvesters and Haulers, Pandemic Assistance Revenue Program, Pandemic Livestock Indemnity Program, Quality Loss Adjustment Program, Reimbursement Transportation Cost Payment Program, Rice Production Program, Seafood Trade Relief Program, Spot Market Hog Pandemic Program, Sugar Storage Facility Loan Program, Supplemental Revenue Assistance Program, Tree Assistance Program, Wildfire and Hurricanes Indemnity Program, Wildfire and Hurricane Indemnity Program-Plus.

³Coronavirus Food Assistance Program, 85 Fed. Reg. 59,380 (Sept. 22, 2020); Coronavirus Food Assistance Program, 85 Fed. Reg. 30,825 (May 21, 2020). To receive Coronavirus Food Assistance Program or Market Facilitation Program assistance, operations had to meet certain eligibility requirements, such as (1) having a share in the risk of producing the covered commodities; (2) complying with federal conservation regulations for highly erodible land and wetlands; and (3) meeting criteria related to adjusted gross income, including requiring operations to certify that their average annual adjusted gross income was \$900,000 or less, or that at least 75 percent of their income was derived from farming, ranching, or forestry-related activities.

⁴Trade Mitigation Program, 84 Fed. Reg. 36,456 (July 29, 2019); Market Facilitation Program, 83 Fed. Reg. 44,173 (Aug. 30, 2018).

⁵Agricultural Improvement Act of 2018, Pub. L. No. 115-334, tit. I, subtit. D, 132 Stat. 4490, 4511.

⁶According to the Congressional Research Service, since 1970, Congress has used various policies to address the issue of who should be eligible for farm program payments and how much an individual should be eligible to receive in a single year. In recent years, congressional policy has focused on tracking payments through multiperson entities to individuals, ensuring that payments go to individuals or entities actively engaged in farming, and capping the amount of payments that a qualifying individual may receive in any one year. See Congressional Research Service, *U.S. Farm Programs: Eligibility and Payment Limits*, R46248 (Dec. 7, 2020).

⁷The Environmental Protection Agency defines concentrated animal feeding operations as large if they, among other things, have 1,000 or more cattle, 700 or more dairy cattle, 2,500 or more swine (weighing over 55 pounds), 10,000 or more swine (weighing less than 55 pounds), 10,000 or more sheep or lambs, 30,000 or more laying hens or broilers (liquid manure handling systems), 125,000 or more chickens other than laying hens (other than liquid manure handling systems), or 82,000 or more laying hens (other than liquid manure handling systems).

⁸USDA's Farm Service Agency administered the Coronavirus Food Assistance Program and Market Facilitation Program, and USDA's Risk Management Agency administers federal crop insurance, which includes livestock insurance.

⁹We reviewed insurance assistance data for beef cattle, swine, and dairy operations. We did not review insurance data for poultry operations.

¹⁰In 2015, we reported that about 5,000 operations whose incomes exceeded income limits for other USDA farm programs participated in the crop insurance program in 2013. See GAO, *Crop Insurance: Reducing Subsidies for Highest Income Participants Could Save Federal Dollars with Minimal Effect on the Program*, GAO-15-356 (Washington, D.C.: Mar. 18, 2015).

¹¹GAO, *Crop Insurance: Update on Opportunities to Reduce Program Costs*, GAO-24-106086 (Washington, D.C.: Nov. 7, 2023).

¹²The 2018 Farm Bill includes provisions that focus on providing support for members of farming operations who belong to groups categorized as beginning, limited resource, socially disadvantaged, or veteran. These groups are collectively referred to as historically underserved

producers. Agriculture Improvement Act of 2018, Pub. L. No. 115-334, tit. XII, subtit. C, 132 Stat. 4490, 4950.

¹³A legal entity can be considered a socially disadvantaged or limited resource producer if at least 50 percent ownership is held by members who belong to those groups. To be considered a beginning or veteran producer, all members must individually qualify.

¹⁴The types of insurance for livestock were (1) Livestock Risk Protection-Swine, which insures against declining market prices; and (2) Livestock Gross Margin-Swine, which provides protection against the loss of gross margin (market value of swine, minus feed costs). The annual limit for Livestock Risk Protection-Swine coverage is 750,000 hogs per operation for each year.

¹⁵The type of insurance for livestock was Dairy Revenue Protection, which insures against unexpected declines in the revenue from milk sales relative to a guaranteed coverage level.

¹⁶The type of insurance for livestock was Livestock Gross Margin-Dairy, which provides protection against the loss of gross margin (market value of milk, minus feed costs), and Dairy Revenue Protection.

¹⁷Administered by the Small Business Administration through a network of authorized, participating lenders, and guaranteed at 100 percent by the Small Business Administration, the Paycheck Protection Program provided forgivable loans, if certain conditions were met, for payroll and certain other eligible costs to support eligible entities, such as small businesses and nonprofits affected by the COVID-19 pandemic.