

## Farm Credit Administration

1501 Farm Credit Drive  
McLean, Virginia 22102-5090  
(703) 883-4000

September 21, 2004



To: The Chief Executive Officer  
Each Farm Credit System Institution

From: C. Edward Harshbarger, Acting Director  
Office of Policy and Analysis

A handwritten signature in black ink, appearing to read 'C. Edward Harshbarger', is placed to the right of the 'From:' field.

Subject: Call for Reports of Financial Condition and Performance and Loan Account Reporting System Data for the Quarter Ending September 30, 2004

To comply with Farm Credit Administration (FCA) Regulation 12 CFR Part 621, a report of financial condition and performance for the 3-month period ending September 30, 2004, is requested of each Farm Credit System institution. The requested information includes the Call Report, Call Report Addenda, and the LARS Reconciliation Report. This data should be electronically submitted to the FCA's Web site, [www.fca.gov](http://www.fca.gov).

Farm Credit Banks (FCBs) and CoBank, ACB, should submit their Call Report to us on or before October 20, 2004. Agricultural Credit Associations, Federal Land Credit Associations, and Service Corporations should submit their Call Report to us on or before November 1, 2004. Each institution should download a copy of the September 30, 2004, Excel file from the Web site and use it to prepare the Call Report.

Each FCB and the CoBank, ACB, should submit, by October 20, 2004, a LARS data file for its district for the quarter ending September 30, 2004. Associations that submit their own LARS data and the Farm Credit Financial Partners, Inc., should also submit a LARS data file by October 20, 2004. The LARS data file should be electronically submitted to the FCA. **All institutions are reminded that the LARS data elements for total note numbers, principal and interest balances outstanding, and related performance status should be reconciled to the related Call Report schedules.** Institutions should electronically submit, to the FCA, a copy of the LARS Reconciliation Report and a full explanation of the reconciling items. The LARS Reconciliation Report can be downloaded from FCA's Web site.

In addition, all FCBs and the CoBank, ACB, should file a Supplemental Call Report with Asset/Liability Management (ALM) information. All FCBs and the CoBank, ACB, should download a copy of the Supplemental Call Report Excel file from the FCA's Web site and use it to prepare the Call Report with ALM information. The Supplemental Call Report should be electronically submitted to the FCA by November 29, 2004.

**While banks are the only institutions required to file a Supplemental Call Report, associations should provide their respective banks certain information on projected income in sufficient time for the banks to report projections on their district's consolidated earnings in the Supplemental Call Reports.**

Further, each FCB and the CoBank, ACB, should electronically submit a supplemental addendum report (Supplemental Addendum – Government Guaranteed Loans) that shows additional information on guaranteed loans and accrued interest payable on Systemwide notes and bonds. Each FCB and the CoBank, ACB, should download a copy of the addendum report from the FCA's Web site and use it to prepare the report. This addendum report has the same due date as the Call Report.

Enclosed with this Call request are revisions to the instructions for the Uniform Call Report, a revised Appendix A that reflects the System structural changes, and updates to the Standard Industrial Codes and the Loan Service Organization Codes used for LARS reporting.

Please review all enclosed materials before preparing any Call Report or LARS information. Contact Gaylon Dykstra at (703) 883-4073 regarding any questions or clarification.

Enclosures

**FARM CREDIT ADMINISTRATION  
UNIFORM CALL REPORT INSTRUCTIONS**

Revision No. 60  
Effective September 15, 2004

Enclosed is the sixtieth revision to the Farm Credit Administration (FCA) Uniform Call Report (Call Report). Listed below are discussions of the revisions to the Call Report instructions and directions for inserting revised pages in the appropriate sections of the Call Report Instruction book. Revisions to specific instructions are identified on each page by an asterisk in the left margin of the paragraph. This information on the sixtieth revision should be filed after the "Revision" tab in your Call Report instruction book.

Discussion of Revisions:

Report of Income:

p. RI-21, Instructions were revised to remove reference to the Farm Credit System Financial Assistance Corporation (FCSFAC) for reporting issuance of preferred stock on Schedule RI-D, line item 12.

p. RI-21, Instructions were revised to remove reference to FCSFAC for reporting retirement of preferred stock on Schedule RI-D, line item 13.

Appendix A:

A new identification code has been assigned for a recent association merger resulting from the restructuring of the Farm Credit System.

Listed below are the instructions for removing existing pages and inserting revised pages in the appropriate sections of the instruction book.

PAGES TO BE REMOVED

Report of Income

p. RI-21

Appendix A:

pp. B-2, B-5

PAGES TO BE INSERTED

Report of Income

p. RI-21

Appendix A:

pp. B-2, B-5

FARM CREDIT ADMINISTRATION  
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 46  
Effective September 15, 2004

Enclosed is the forty-sixth revision to the Farm Credit Administration's Loan Account Reporting System (LARS) Instructions. Revisions of specific instructions are identified on each page by an asterisk in the left margin of the section that has been revised. Revision No. 46 should be filed after the "Revisions" tab in your instruction book. All LARS instructions should be filed in the back of your Uniform Call Report Instruction Manual. Listed below is an explanation of the revisions.

Discussion of Revision

Standard Industrial Codes

The following code and definition was added: 5421 Meat and Fish (Seafood) Markets, Including Freezer Provisioners.

Loan Service Organization Codes

As a result of addition and deletion of branch codes, all pages in this section have been reprinted.

Listed below are the pages that have been revised in the LARS Instructions. The revised pages should be inserted into the appropriate section of the instruction book as follows:

PAGES TO BE REMOVED

PAGES TO BE INSERTED

Standard Industrial Codes

Standard Industrial Codes

pp. x - xi  
pp. 79 - 80

pp. x - xi  
pp. 79 - 80

Loan Service Organization Codes

Loan Service Organization Codes

pp. 1 - 44

pp. 1 - 44