

## Farm Credit Administration

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

June 21, 2007



To: The Chief Executive Officer  
Each Farm Credit System Institution

From: Doug Valcour  
Chief Information Officer

A handwritten signature in black ink, appearing to read 'D. Valcour', is written over the printed name of Doug Valcour.

Subject: Call for Reports of Financial Condition and Performance and Loan Account Reporting System Data for the Quarter Ending June 30, 2007

To comply with 12 CFR, Part 621, a report of financial condition and performance for the 3-month period ending June 30, 2007, 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 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 July 20, 2007. Agricultural credit associations, federal land credit associations, and service corporations should submit their Call Report to us on or before July 31, 2007. Each institution should download a copy of the June 30, 2007, Excel file from FCA's Web site and use it to prepare the Call Report.

FCBs and CoBank, ACB, should submit, by July 20, 2007, a LARS data file for their district for the quarter ending June 30, 2007. Associations that submit their own LARS data and the Farm Credit Financial Partners, Inc., should also submit a LARS data file by July 20, 2007. 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; CoBank, ACB; and specific associations that have been contacted by an FCA examination team should file a Supplemental Call Report with asset/liability management (ALM) information. These institutions should download a copy of the Supplemental Call Report Excel file from 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 August 29, 2007.

**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 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 CoBank, ACB, should download a copy of the supplemental addendum report from FCA's Web site and use it to prepare the report. This supplemental addendum report has the same due date as the Call Report.

Enclosed with this Call request are updates to the Loan Service Organization Codes and the Standard Industrial Codes use for LARS reporting.

Please contact Nancy Nevin at (703) 883-4073 regarding any questions or clarification.

Enclosures

FARM CREDIT ADMINISTRATION  
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 56  
Effective June 15, 2007

Enclosed is the fifty-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. 56 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: 4924 Natural Gas Distribution, 4941 Water Supply, and 7542 Carwashes.

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. ix – xiii  
pp. 78 - 109

pp. ix - xiii  
pp. 78 – 110

Loan Service Organization Codes

Loan Service Organization Codes

pp. 1 - 45

pp. 1 - 45