

FARM CREDIT ADMINISTRATION UNIFORM CALL REPORT INSTRUCTIONS

Revision No. 79
Effective June 15, 2012

Enclosed is the seventy-ninth 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 instruction are identified on each page by an asterisk in the left margin of the paragraph. This information on the seventy-ninth revision should be filed after the "Revision" tab in your Call Report instruction book.

Discussion of Revisions:

Report of Condition:

Schedule RC-B.1 – Mission Related Investments – Deleted references to schedule RC-B.2.

Appendix A:

One institution removed

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

Appendix A

pp. B-1 – B-4

Consolidated Report of Condition

pp. RC-46 – RC-52

PAGES TO BE INSERTED

Appendix A

pp. B-1 – B-4

Consolidated Report of Condition

pp. RC-46 – RC-52

***Schedule RC-B.1**
Mission Related Investments

General Instructions

This schedule is intended to serve as a memoranda of the Call Report to identify the amounts of mission related investments (MRI) for the purposes delineated in FCA Informational Memorandums dated June 25, 2004, and January 11, 2005, and authorized under §§ 615.5140(a) 615.5140(e), 615.5172, 615.5174 or FCA Bookletters BL-052 and BL-061.

MRI securities (including bonds or similar instruments) prior approved, approved under pilot programs, or authorized under the reporting institution's current investment or incidental authorities that support the institution's MRI program. This includes not only pilot program mission-related investments, but all mission-related investments, including certain investments made under an institution's general investment authorities under §§ 615.5140 and 615.5142 (*see*, e.g., FCA's Informational Memorandum dated June 30, 2011).

In addition, MRI securities may include rural development projects identified by local, state, tribal, or federal governments or projects in rural areas declared natural disaster areas by the Federal government.

These amounts include securities backed by the guaranteed portion of United States Department of Agriculture (USDA) Business and Industry loan(s) and FSA or FmHA loan(s). Amounts on items 1(a) through 1(k) below would not include those loans originated by the reporting institution and guaranteed by the USDA or SBA, only those securities purchased under the institution's investment authority. Further SBA securities purchased under an institution's investment authorities would not be reported, unless there is sufficient documentation to confirm compliance with the institution's MRI program and definition of a rural area.

***Schedule RC-B.1**
Mission Related Investments (cont'd)

Line-by-Line Instructions

1 MRI reported as securities on Schedule RC, item 2.

1(a) U.S. Government obligations (excluding MBS).

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of U.S. Government obligations (but not the obligations of U.S. Government agencies and corporations, which are to be reported in item 1(b)). See Schedule RC-B, items 1(a) through 1(c), for additional description of securities included in this item.

1(b) Insured or guaranteed obligations.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of obligations (including bonds, notes, and debentures) of U.S. GSAs. See Schedule RC-B, items 2(a) and 2(b), for additional description of securities included in this item.

1(c) Municipal obligations.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of general obligations issued or authorized by States and political subdivisions in the United States as authorized in 12 CFR 615.5140(a)(2). See Schedule RC-B, items 3(a) through 3(d), for additional description of securities included in this item.

1(d) Money market instruments.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of Fed funds sold, negotiable certificates of deposit, banker's acceptances, banker's acceptances, non-callable term federal funds and Eurodollar time deposits, master notes, securities purchased under resale agreements. See Schedule RC-B, items 5(a) through 5(g), above for additional description of securities included in this item.

1(e) Diversified mutual funds.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of diversified investments. See Schedule RC-B, item 6, for additional description of securities included in this item.

1(f) Residential MBS.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of residential MBS. See Schedule RC-B, items 7(a) through 7(d), for additional description of securities included in this item.

***Schedule RC-B.1**
Mission Related Investments (cont'd)

Line-by-Line Instructions

1(g) Commercial MBS.

Report in the appropriate columns the amortized cost and fair value of commercial MBS authorized under 12 CFR 615.5140(a)(5). See Schedule RC-B, item 8, for additional description of securities included in this item.

1(h) Agricultural MBS issued or guaranteed by Federal Agricultural Mortgage Corporation (Farmer Mac).

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of mortgage securities issued and guaranteed as to principal and interest by Farmer Mac. See Schedule RC-B, item 9, for additional description of securities included in this item.

1(i) Asset-backed securities.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of ABS. See Schedule RC-B, items 10(a) through 10(g), for additional description of securities included in this item.

1(j) Other debt securities.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of corporate debt authorized under 12 CFR 615.5140(a)(7). See Schedule RC-B, items 11(a) and 11(b), for additional description of securities included in this item.

1(k) Other equity securities.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of all other equity investment holdings that are not covered by any other item in Schedule RC-B. See Schedule RC-B, item 12, for additional description of securities included in this item.

2 MRI reported in other asset categories on Schedule RC.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of all other MRI reported in other asset categories on Schedule RC.

3 Total MRI (sum of items 1(a) through 1(k) & 2 above).

For columns A, B, C and D, report the total of the items 1(a) through 1(k) and item 2.

***Schedule RC-B.1**
Mission Related Investments (cont'd)

Line-by-Line Instructions

- 4(a) Agriculture and Agribusiness (AA).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of entities engaged in agriculture and agribusinesses, value-added food and fiber processors and marketers, including infrastructure for agricultural production, storage, shipping, and trade.
- 4(b) Renewable energy (RE).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of renewable energy projects and those projects that qualify under the Renewable Energy and Energy Efficiency Program of the 2002 Farm Bill section 9006 or similar type projects.
- 4(c) Rural businesses (RB).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of legal business entities that create or preserve jobs in rural areas.
- 4(d) Rural housing (RH).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of projects or investments that fund housing for low and moderate income individuals living in rural areas.
- 4(e) Rural lenders (RL).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of investments in obligations issued by agricultural and rural community lenders, which are generally secured by a pledge of the issuer's qualifying collateral or supplemental collateral (cash or highly marketable securities), that increase the flow of funds to rural America.
- 4(f) Essential rural community facilities & equipment (RF).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of projects supporting essential community facilities in rural areas including schools, libraries, childcare facilities, hospitals, medical and health facilities, assisted living, fire and rescue stations, police stations, community centers, and public buildings. Also may include equipment used to provide public services in rural areas.
- 4(g) Rural infrastructure & utilities (RU).**
Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of projects that fund water, waste, utilities, and transportation infrastructures in rural areas.

***Schedule RC-B.1**
Mission Related Investments (cont'd)

Line-by-Line Instructions

4(h) Rural business investment funds (RI).

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of investments in rural business investment companies (RBIC) or entities established to solely invest in RBICs as authorized by the Farm Security and Rural Investment Act. Additional information on RBICs is available in FCA's June 25, 2004, Informational Memorandum. Also report investments in other business investment funds or Regional Angel Investment Network Funds (RAIN).

4(i) Other (OT).

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of other projects as authorized that do not meet the above criteria. Include a brief description in an addendum to the Call Report.

4(j) Total (items 4(a) thru 4(i) above).

For columns A, B, C and D, report the total of the items 4(a) through 4(i). The sum of the amounts reported in columns A, B, C and D should agree with the amounts reported in columns A, B, C and D of item 3 above.

5(a) Fully insured or guaranteed by U.S. Government or GSA (i.e., 100% unconditionally guaranteed obligations).

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of obligations *fully* insured or guaranteed by the U.S. Government and its agencies, such as the FSA, USDA, the Tennessee Valley Authority and SBA. Also, include the total value of the portions of obligations fully insured or guaranteed by U.S. GSAs, such as Fannie Mae or Freddie Mac. MRI holdings in this item also include securities fully insured or guaranteed by Farmer Mac or any state or state entity.

5(b) Partially insured or guaranteed by U.S. Government or GSA (including conditionally guaranteed obligations).

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of obligations *partially* insured or guaranteed (including conditionally guaranteed obligations) by the U.S. Government and its agencies, such as the FSA, USDA, the Tennessee Valley Authority and SBA. Also, include the total value of the portions of obligations partially insured or guaranteed (including conditionally guaranteed obligations) by U.S. GSAs, such as Fannie Mae or Freddie Mac. MRI holdings in this item also include securities partially insured or guaranteed (including conditionally guaranteed obligations) by Farmer Mac or any state or state entity.

***Schedule RC-B.1**

Mission Related Investments (cont'd)

Line-by-Line Instructions

5(c) Not guaranteed.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of obligations that *are not* insured or guaranteed by the U.S. Government and its agencies, GSAs, Farmer Mac or any state or state entity.

5(d) Total MRI (must equal item 3 above).

For columns A, B, C and D, report the total of the items 5(a) through 5(c). The sum of the amounts reported in columns A, B, C and D should agree with the amount reported in item 3 above.

6(a) MRI ownership position: Debt.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of the reporting institution's investment debt securities in institutions that meet the intent of MRI. Amounts reported include those specifically authorized through FCA's prior approval process as well as those qualifying investments made under the institution's general investment authorities under §§ 615.5140 and 615.5142.

6(b) MRI ownership position: Equity.

Report in the appropriate columns the amortized cost and fair value of all MRI holdings consisting of the reporting institution's equity investment in institutions that meet the intent of MRI. Amounts reported include those specifically authorized through FCA's prior approval process as well as those qualifying investments made under the institution's general investment authorities under §§ 615.5140 and 615.5142. Even though certain equity investments that qualify as MRI are generally not considered securities and are therefore not reported on Schedule RC-B Securities, these investments should be reported in Schedule RC-B.1, item 6(b). In addition, these investments typically do not qualify for the purposes of complying with the liquidity reserve requirement, managing short-term funds, and managing interest rate risk. However, stock holdings in Farmer Mac are not considered a MRI.

6(c) Total MRI (must equal item 3 above).

For columns A, B, C and D, report the total of the items 6(a) and 6(b). The sum of the amounts reported in columns A, B, C and D should agree with the amount reported in item 3.

7 MRI total funded and unfunded commitments.

Report in the appropriate columns the amortized cost and fair value of the amount of MRI commitments not reported as part of the balance sheet and income statement.

***Schedule RC-B.1
Mission Related Investments (cont'd)**

Line-by-Line Instructions

Include all funded MRI commitments included in item 6(c), above, plus any unfunded MRI commitments.

*** Schedule RC-B.1 Mission Related Investments added effective March 31, 2012**

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

	SYSTEM	DISTRICT	ASSOCIATION	INSTITUTION
Service Corporations	20	00	002	FUNDING CORP
	20	00	004	LEASING CORPORATION
	20	00	005	FARMER MAC
	20	00	007	FC FINANCIAL PARTNERS
	20	00	008	FCS BUILDING ASSOCIATION
	20	00	009	AGVANTIS
	20	00	011	FARM CREDIT FOUNDATION
 <u>Banks</u>				
-FCBs	06	10	000	FCB OF TEXAS
	06	20	000	AGFIRST FCB
	06	22	000	AGRIBANK FCB
-ACBs	09	25	000	COBANK ACB

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

	SYSTEM	DISTRICT	ASSOCIATION	INSTITUTION
<u>Associations</u>				
ACAs				
-Texas				
	07	10	056	Ag NEW MEXICO, FCS
	07	10	119	GREAT PLAINS Ag CREDIT
	07	10	122	AGRILAND FCS
	07	10	139	Texas AgFinance
	07	10	150	AgTEXAS FCS
	07	10	549	CENTRAL TEXAS
	07	10	551	HERITAGE LAND BANK
	07	10	566	CAPITAL FARM CREDIT
	07	10	659	TEXAS LAND BANK
	07	10	739	LONE STAR
	07	10	862	LEGACY AG CREDIT
	07	10	924	LOUISIANA LAND BANK
	07	10	973	MISSISSIPPI LAND BANK
	07	10	981	SOUTHERN AgCREDIT
	07	10	985	ALABAMA
	07	10	990	ALABAMA AG CREDIT
-AgFirst				
	07	20	033	FIRST SOUTH
	07	20	040	CENTRAL KENTUCKY
	07	20	060	PUERTO RICO
	07	20	061	CHATTANOOGA
	07	20	105	CAPE FEAR
	07	20	131	ARBORONE
	07	20	143	COLONIAL
	07	20	164	MIDATLANTIC
	07	20	168	SOUTHWEST GEORGIA
	07	20	181	AG CHOICE
	07	20	186	NORTHWEST FLORIDA
	07	20	188	CENTRAL FLORIDA
	07	20	194	FC of the VIRGINIAS
	07	20	331	CAROLINA
	07	20	335	AgCAROLINA FINANCIAL
	07	20	336	AgGEORGIA
	07	20	376	FLORIDA
	07	20	735	AgSOUTH
	07	20	861	JACKSON PURCHASE
	07	20	899	AG CREDIT

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

	SYSTEM	DISTRICT	ASSOCIATION	INSTITUTION
-AgriBank	07	22	012	GREENSTONE FCS
	07	22	072	AgSTAR
	07	22	075	NORTH DAKOTA
	07	22	077	DELTA
	07	22	114	MANDAN
	07	22	146	FCS OF ILLINOIS
	07	22	198	FCS OF AMERICA
	07	22	308	MIDSOUTH
	07	22	313	WESTERN ARKANSAS
	07	22	344	BADGERLAND FINANCIAL
	07	22	350	AgHERITAGE
	07	22	406	PROGRESSIVE FCS
	07	22	498	AgCOUNTRY
	07	22	502	1 st FARM CREDIT SERVICES
	07	22	643	UNITED
	07	22	644	FCS FINANCIAL
	07	22	825	MID-AMERICA
* -CoBank	07	25	008	MAINE
	07	25	026	YANKEE
	07	25	031	IDAHO ACA
	07	25	124	FARM CREDIT WEST
	07	25	151	CHISHOLM TRAIL
	07	25	245	AMERICAN AgCREDIT
	07	25	247	WESTERN AgCREDIT
	07	25	333	FCS SOUTHWEST
	07	25	400	NORTHERN CALIFORNIA
	07	25	417	SOUTHWEST KANSAS
	07	25	450	YOSEMITE
	07	25	466	COLUSA-GLENN
	07	25	488	PREMIER
	07	25	594	HAWAII
	07	25	631	AgPREFERENCE
	07	25	642	CENTRAL OKLAHOMA
	07	25	646	ENID
	07	25	676	FRESNO-MADERA
	07	25	710	WESTERN OKLAHOMA
	07	25	713	HIGH PLAINS
	07	25	715	WESTERN KANSAS
	07	25	838	FARM CREDIT EAST
	07	25	839	FRONTIER
	07	25	898	NORTHWEST FCS
	07	25	940	SOUTHERN COLORADO
	07	25	947	NEW MEXICO
	07	25	980	EAST CENTRAL OKLAHOMA

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

	SYSTEM	DISTRICT	ASSOCIATION	INSTITUTION
FLCAs				
-Texas	08	10	586	PANHANDLE-PLAINS FLCA
-CoBank	08	25	418	KINGSBURG
	08	25	716	NESS CITY

* Change made effective June 15, 2012 (System 7 Districts 25).