

## Farm Credit Administration

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March 30, 2012

To: The Chief Executive Officer  
Each Farm Credit System Institution

From: Doug Valcour  
Chief Information Officer

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

Subject: Call for Reports of Financial Condition and Performance and Loan Account Reporting System Data for the Quarter Ending March 31, 2012

To comply with 12 CFR, Part 621, a report of financial condition and performance for the 3-month period ending March 31, 2012, 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 April 20, 2012. Agricultural credit associations, federal land credit associations, and service corporations should submit their Call Report to us on or before April 30, 2012. Each institution should download a copy of the March 31, 2012, Excel file from FCA's Web site and use it to prepare the Call Report.

FCBs and CoBank, ACB, should submit by April 20, 2012, a LARS data file for their district for the quarter ending March 31, 2012. Associations that submit their own LARS data and the Farm Credit Financial Partners, Inc., should also submit a LARS data file by April 20, 2012. 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 May 30, 2012.

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.

As outlined in our December 2, 2011, Advance Notice Letter, revisions were made to several existing Call Report schedules and three new Call Report schedules were added. Specifically, changes were made to Schedule RC.1, Memoranda; Schedule RC-B, Securities; Schedule RC-F, Performance of Loans, Notes, Sales Contracts, and Leases; Schedule RC-F1, Loan Performance by Loan Type; Schedule RC-F2, Loan Performance by Loan Classification; Schedule RC-F3, Risk Ratings for Retail Loans, Notes, Sales Contracts, and Leases; Schedule RC-H, Reconciliation of Net Worth; Schedule RC-I, Commitments, Contingencies, and Other Items; Schedule RI, Income and Comprehensive Income Statement; and Schedule RI-D, Changes in Net Worth. The three new schedules include Schedule RC-B.1, Mission Related Investments; Schedule RC-F4, Risk Ratings for Direct Loans from FCB Banks to FCS Associations; and Schedule RCF-5, Risk Ratings for Discounted Loans to OFIs. All modified instructions and schedules can be found on the website.

Since the Advance Notice Letter sent on December 2<sup>nd</sup>, we have made the following changes to the March 31, 2012 Call Report instructions and schedules:

Call Report Instruction Change:

- Schedule RC.1 Memoranda – The sentence, “The amount reported should be principal only, net of participations sold, and include both the guaranteed and unguaranteed portions of the loan.” was added to line items 1(d)(ii) – State and Local, 1(d)(iii) – Farmer Mac and 1(d)(iv) – Other.

Call Report Schedule Change:

- Schedule RC.1 Memoranda line items 4(i)(i), 4(i)(ii), and 4(i)(iii) under Liquidity Measures (Banks Only) were deleted from this schedule and moved to Schedule RC-B Securities, line items 17(b), 17(c), and 17(d).

Enclosed with this Call request is the revised Uniform Call Report Instructions, Sample Schedules, Appendix A and the updates to the Loan Service Organization Codes and the Standard Industrial Codes used for LARS reporting.

New this quarter for your convenience in the Uniform Call Report instructions are hyperlinks that will navigate you to the schedules selected in the Table of Contents.

Please contact April Davis at ([Davisa@FCA.GOV](mailto:Davisa@FCA.GOV)) regarding any questions.

Enclosures

**FARM CREDIT ADMINISTRATION**  
**UNIFORM CALL REPORT INSTRUCTIONS**

Revision No. 78  
Effective March 15, 2012

Enclosed is the seventy-eight 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-eight revision should be filed after the "Revision" tab in your Call Report instruction book.

**Due to the numerous changes made to the March 31, 2012 Call Report we have only listed the schedules that were added and updated. A Call Report Instruction PDF has been provided on the Call Report Submission area on the FCA's website. The PDF file highlights in red each change that was made on the March 2012 Call Report instructions and schedules. Additionally, on the FCA's website in the Call Report Instruction area you can download the March 31, 2012 Instruction in normal format.**

**Discussion of Revisions:**

**Table of Contents:**

Page numbers were changed in the Table of Contents to reflect the page changes in the Call Report instructions.

**Report of Condition Updated Schedules:**

Revisions were made to the following Report of Condition schedules, changes are highlighted in red:

Schedule RC Balance Sheet, Schedule RC.1 Memoranda, Schedule RC-B Securities, Schedule RC-F Performance of Loans, Notes, Sales Contracts, and Leases, RC-F1 Performance of Loans, Notes, Sales Contracts, and Leases – Loan Performance by Loan Type, RC-F2 Performance of Loans, Notes, Sales Contracts, and Leases - Loan Classification by Loan Type, RC-F3 Risk Ratings for Retail Loans, Sales Contracts, and Leases, Schedule RC-G Average Daily Amounts for the Quarter, Schedule RC-H Reconciliation of Net Worth, Schedule RC-I Commitment, Contingencies and Other Items, Schedule RC-J Collateral Position, Schedule RC-N1 Repricing Opportunities and Relationships, and Schedule RC-O Asset Purchases and Sales.

Report of Income Schedules:

## **Report of Income Updated Schedules:**

Revisions were made to the following Report of Income schedules, changes are highlighted in red:

Schedule RI Income and Comprehensive Income Statement, Schedule RI-B Net Gains for Losses, and Schedule RI-D Changes in Net Worth.

## **New Schedules:**

The following three schedules are the new schedules included in the March 31, 2012 Call Reports.

Schedule RC-B.1 Mission Related Investments, Schedule RC-F4 Risk Ratings for Direct Loans from FCS Banks to FCS Associations, and Schedule RC-F5 Risk Ratings for Discounted Loans to OFIs

## **March 31, 2012 Call Report Sample Forms:**

pp. 1a-17c – Includes updated and new schedules highlighted in red.

## **Appendix A:**

pp. B-1 – B-4 – New identification code has been assigned for recent association merger.

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

#### Table of Contents

pp. 1 – 11

#### Consolidated Report of Condition

pp. RC-1 – RC-98

#### Consolidated Report of Income

pp. RI-1 – RI-27

#### Sample Forms

pp. 1a – 17c

### PAGES TO BE INSERTED

#### Appendix A

pp. B-1 – B-4

#### Table of Contents

pp. 1 – 11

#### Consolidated Report of Condition

pp. RC-1 – RC-115

#### Consolidated Report of Income

pp. R-1 – RI-31

#### Sample Forms

pp. 1a – 17c

FARM CREDIT ADMINISTRATION  
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 75  
Effective March 15, 2012

Enclosed is the seventy-fifth 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. 75 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.

Standard Industrial Codes The following code was added: 9641 Regulation of Agricultural and Commodities.

Loan Service Organization Codes

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

**\*Note:** Go to the U.S. Department of Labor Occupational Safety and Health Administration at <http://www.osha.gov/pls/imis/sicsearch.html> (Standard Industrial Classification (SIC) System Search) for the descriptions of the Commodity codes. We will only provide a list of current Commodity codes in our database on the pages listed below.

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  
pp. i – xv

Standard Industrial Codes  
pp. i – xv

Loan Service Organization Codes  
pp. 1 - 44

Loan Service Organization Codes  
pp. 1 - 44