

## Farm Credit Administration

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March 27, 2013

To: The Chief Executive Officer  
Each Farm Credit System Institution

From: Doug Valcour  
Chief Information Officer 

Subject: Call for Reports of Financial Condition and Performance Data for the Quarter Ending  
March 31, 2013

To comply with 12 CFR, Part 621, a report of financial condition and performance for the 3-month period ending March 31, 2013, is requested of each Farm Credit System institution. The requested information includes the Call Report and the Call Report Addenda. 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 22, 2013. Agricultural credit associations, federal land credit associations, and service corporations should submit their Call Report to us on or before April 30, 2013. Each institution should download a copy of the March 31, 2013, Excel file from FCA's Web site and use it to prepare the Call Report.

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, 2013.

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 6, 2012, Advance Notice Letter, revisions were made to five Call Report schedules. Specifically, changes were made to Schedule RC.1, Memoranda; Schedule RC-B.1, Mission Related Investments; Schedule RC-I, Commitments, Contingencies, and Other Items; Schedule RC-O, Asset Purchases and Sales; and Schedule RI, Income and Comprehensive Income Statement.

Enclosed with this Call request is the revised Uniform Call Report instruction, Sample Call Report Schedules, and an updated Appendix A.

Also, as stated in the LARS and FCSLoans1 Data Collection memorandum in November 2012, FCA has eliminated the LARS reporting requirements as of January 1, 2013.

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. 81  
Effective March 15, 2013

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

### **Discussion of Revisions:**

#### **Report of Condition:**

p. RC-29 – New instructions were added for schedule RC.1, line item 4(i); to collect the Lending and Leasing Limit Base.

p. RC-48 – Instructions were renamed for schedule RC-B.1, line item 2; Additional MRI Holdings.

p. RC-82 – Instructions were clarified for schedule RC-I, line items 6(a) and 6(b); amounts reported should exclude unfunded commitments on direct loans to associations, but should include any unfunded commitments to OFIs.

p. RC-115 – New instructions were added for schedule RC-O, line items 6(a) and 6(b); to collect asset purchases and sales for certain pool programs.

#### **Report of Income:**

p. RI-9 – New instructions were added for schedule RI, line items 6(a) and 6(b); to collect patronage on asset purchases and sales for certain pool programs.

#### **March 31, 2013 Call Report Sample Forms:**

Schedule RC.1, Schedule RC-B.1, Schedule RC-J, Schedule RC-O, and Schedule RI.

#### **Appendix A:**

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

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-1 – RC-115

Consolidated Report of Income

pp. RI-1 – RI-30

Sample Forms

pp. 2c, 3d-3e, 8a-8b, 12, and 13a-13b

PAGES TO BE INSERTED

Appendix A

pp. B-1 – B-4

Consolidated Report of Condition

pp. RC-1 – RC-115

Consolidated Report of Income

pp. R-1 – RI-30

Sample Forms

pp. 2c, 3d-3e, 8a-8b, 12, and 13a-13b