

## Farm Credit Administration

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June 28, 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  
June 30, 2013

To comply with 12 CFR, Part 621, a report of financial condition and performance for the 3-month period ending June 30, 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 July 22, 2013. Agricultural credit associations, federal land credit associations, and service corporations should submit their Call Report to us on or before July 31, 2013. Each institution should download a copy of the June 30, 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 August 29, 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.

We clarified the instructions for Schedule RC-O line 6 and Schedule RI line 21 memoranda items for reporting on the volume and patronage associated with certain pool programs. The intent of these line items is to collect data on all assets in these pools, rather than just loans. As such, references to “loan pools” have been changed to say “asset pools.” We also updated instructions for Schedule RC-O to recognize that amounts reported in line 6 could include assets that are not reported in lines 1 through 5 of this schedule. Finally, we updated instructions for Schedule RI line 21 to clarify the timing of reporting on patronage related to these asset pool programs, and to make it clear that the amounts reported are a subset of amounts reported on certain other Call Report lines.

We made technical edits to the instructions for Schedule RI-D line 8. These changes do not impact the amounts presently being reported.

We provided additional information in the instructions for Schedule RC.1 line 4i to clarify the reporting of the lending and leasing limit base.

The revised instructions are attached. A new version of the Appendix A is included; formatted in Excel.

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

Enclosures

**FARM CREDIT ADMINISTRATION  
UNIFORM CALL REPORT INSTRUCTIONS**

Revision No. 82  
Effective June 15, 2013

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

**Discussion of Revisions:**

**Report of Condition:**

p. RC-29 – Additional clarification for schedule RC.1, line item 4(i), collecting Lending and Leasing Limit Base.

pp. RC-111 – RC-116 – Clarification for schedule RC-O – Certain Pool Programs.

**Report of Performance:**

p. RI-9 – Clarification for schedule RI, the timing of reporting on patronage related to the asset pool programs.

p. RI-22 – Revised instructions for schedule RI-D, line item 8, Patronage Distributions.

**Appendix A:**

pp. B-1 – B-4 – New format – Excel.

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-29 – RC-115

Consolidated Report of Performance

pp. RI-1 – RI-23

PAGES TO BE INSERTED

Appendix A

pp. B-1 – B-4

Consolidated Report of Condition

pp. RC-29 – RC-116

Consolidated Report of Performance

pp. RI-1 – RI-23