

**FARM CREDIT ADMINISTRATION  
UNIFORM CALL REPORT INSTRUCTIONS**

Revision No. 60  
Effective September 15, 2004

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

Discussion of Revisions:

Report of Income:

p. RI-21, Instructions were revised to remove reference to the Farm Credit System Financial Assistance Corporation (FCSFAC) for reporting issuance of preferred stock on Schedule RI-D, line item 12.

p. RI-21, Instructions were revised to remove reference to FCSFAC for reporting retirement of preferred stock on Schedule RI-D, line item 13.

Appendix A:

A new identification code has been assigned for a recent association merger resulting from the restructuring of the Farm Credit System.

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

Report of Income

p. RI-21

Appendix A:

pp. B-2, B-5

PAGES TO BE INSERTED

Report of Income

p. RI-21

Appendix A:

pp. B-2, B-5

Schedule RI-D  
Changes in Net Worth (cont'd)

| Item No. | Caption and Instructions  |
|----------|---|
| 12       | <b>Issuance of preferred stock.</b>   |
| *        | Report the amount of preferred stock issued during the period. <b>The amount reported in column F must equal the amount reported in column A.</b>   |
| 13       | <b>Retirement of preferred stock.</b>   |
| *        | Report the amount of preferred stock retired during the period. <b>The amount reported in column F must equal the amount reported in column A.</b>  |
| 14       | <b>Other.</b>   |
|          | Report the amount of other transactions affecting the net worth accounts during the period that cannot adequately be explained in the preceding lines. Amounts representing unrealized holding gains and losses are to be reported on this line. <b>All amounts appearing on this line must be fully explained in an addendum to the schedule. Because other transactions including accumulated other comprehensive income are included in column F, the sum of the amounts reported in item 14, columns A through E, may not necessarily equal the amount reported in item 14, column F.</b> |
| 15       | <b>Ending balance.</b>  |
|          | Report the ending balance of each net worth category. All items and column amounts reported should foot and crossfoot on this schedule. <b>The total in column F must equal the amount of total net worth reported on Schedule RC, item 19, and Schedule RC-H, item 19, for the current period.</b>   |

\* Change made effective September 15, 2004.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

|                     | SYSTEM | DISTRICT | ASSOCIATION | INSTITUTION             |
|---------------------|--------|----------|-------------|-------------------------|
| <u>Associations</u> |        |          |             |                         |
| ACAs                |        |          |             |                         |
| * -Texas            | 07     | 10       | 025         | AgCREDIT OF SOUTH TEXAS |
|                     | 07     | 10       | 032         | LOUISIANA Ag CREDIT     |
|                     | 07     | 10       | 050         | FIRST AgCREDIT FCS      |
|                     | 07     | 10       | 056         | Ag NEW MEXICO, FCS      |
|                     | 07     | 10       | 114         | TEXAS AgFINANCE         |
|                     | 07     | 10       | 119         | GREAT PLAINS Ag CREDIT  |
|                     | 07     | 10       | 122         | AGRILAND FCS            |
|                     | 07     | 10       | 138         | CAPITAL FARM CREDIT     |
|                     | 07     | 10       | 150         | AgTEXAS FCS             |
|                     | 07     | 10       | 378         | SOUTHWEST TEXAS         |
|                     | 07     | 10       | 551         | HERITAGE LAND BANK      |
|                     | 07     | 10       | 739         | LONE STAR               |
|                     | 07     | 10       | 862         | LEGACY AG CREDIT        |
| -AgFirst            | 07     | 20       | 033         | FIRST SOUTH             |
|                     | 07     | 20       | 040         | CENTRAL KENTUCKY        |
|                     | 07     | 20       | 041         | VALLEY                  |
|                     | 07     | 20       | 060         | PUERTO RICO             |
|                     | 07     | 20       | 061         | CHATTANOOGA             |
|                     | 07     | 20       | 105         | CAPE FEAR               |
|                     | 07     | 20       | 123         | MIDATLANTIC             |
|                     | 07     | 20       | 131         | PEE DEE                 |
|                     | 07     | 20       | 143         | COLONIAL                |
|                     | 07     | 20       | 168         | SOUTHWEST GEORGIA       |
|                     | 07     | 20       | 181         | AG CHOICE               |
|                     | 07     | 20       | 186         | NORTHWEST FLORIDA       |
|                     | 07     | 20       | 187         | SOUTH FLORIDA           |
|                     | 07     | 20       | 188         | CENTRAL FLORIDA         |
|                     | 07     | 20       | 189         | NORTH FLORIDA           |
|                     | 07     | 20       | 191         | SOUTHWEST FLORIDA       |
|                     | 07     | 20       | 194         | FC of the VIRGINIAS     |
|                     | 07     | 20       | 331         | CAROLINA                |
|                     | 07     | 20       | 335         | EAST CAROLINA           |
|                     | 07     | 20       | 336         | AgGEORGIA               |
|                     | 07     | 20       | 735         | AgSOUTH                 |
|                     | 07     | 20       | 861         | JACKSON PURCHASE        |
|                     | 07     | 20       | 899         | AG CREDIT               |

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|               | SYSTEM | DISTRICT | ASSOCIATION | INSTITUTION           |
|---------------|--------|----------|-------------|-----------------------|
| FLCAs         |        |          |             |                       |
| * -Texas      | 08     | 10       | 548         | FLBA of TEXAS         |
|               | 08     | 10       | 586         | PANHANDLE-PLAINS FLBA |
|               | 08     | 10       | 658         | TEXAS LAND BANK       |
|               | 08     | 10       | 923         | LOUISIANA FLBA        |
|               | 08     | 10       | 972         | NORTH MISSISSIPPI     |
|               | 08     | 10       | 979         | SOUTH MISSISSIPPI     |
|               | 08     | 10       | 984         | NORTH ALABAMA         |
|               | 08     | 10       | 989         | SOUTH ALABAMA         |
| -U. S. AgBank | 08     | 24       | 418         | KINGSBURG             |
|               | 08     | 24       | 649         | PONCA CITY            |
|               | 08     | 24       | 716         | NESS CITY             |

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