



NOTE: Although not specifically shown, the ‘Purchased’ and ‘Sold’ amounts reported on Schedule RC-O must be segregated between Farm Credit institutions and non-Farm Credit institutions.

¹ This includes all similar-entity loan and lease transactions that are purchased or acquired by one Farm Credit institution from another Farm Credit institution pursuant to its similar- entity authorities. However, effective October 24, 2006, it does not include the purchase or acquisition of such loans that are directly eligible transactions from the perspective of the purchasing or acquiring institution, which should be reported on line 1(a) if obtained via a participation agreement arrangement.

² All purchases and sales (even on the same asset) should continue to be reported on this schedule for as long as the reporting institution has an interest/role in the underlying asset (and the asset has an outstanding balance due from the customer). Note that participation sales, even 100% participations, are sales of cash flows and do not end the selling institution’s role in an asset as it is still the contract holder. In contrast, the sale of an entire asset ends the selling institution’s interest/role in the sold asset.

³ Note that the amount reported on RC-O line 4(b) will generally be zero even if there are “other interest” sales. An “other interest” sale involving the sale of an entire asset ends the interest/role of the selling institution in the underlying asset; thus, there is no continuing amount to report on Schedule RC-O.