Farm Credit System Insurance Corporation
Comparative Statement of Financial Condition
September 30, 2026 and December 31, 2025
(Unaudited)

	September 30, 2026	December 31, 2025
Assets		
Cash and Cash Equivalents	$ 1,748,725.79	$ 1,813,938.78
Investments in U.S. Treasury Obligations	8,560,174,077.75	8,140,144,966.30
Accrued Interest Receivable	42,304,691.70	39,312,215.60
Premium Receivable	317,509,478.61	403,878,000.00
Operating lease right-of-use assets	1,300,297.31	1,387,222.30
Total Assets	**$ 8,923,037,271.16**	**$ 8,586,536,342.98**
Liabilities and Insurance Fund		
Operating lease liabilities	$ 1,318,733.06	$ 1,389,065.88
Accounts Payable and Accrued Expenses	611,707.17	634,380.45
Farm Credit Insurance Fund		
Unallocated Insurance Fund Balance	8,921,106,830.93	8,360,565,783.00
Allocated Insurance Fund Balance		223,947,113.65
Total Insurance Fund	**$ 8,921,106,830.93**	**$ 8,584,512,896.65**
Total Liabilities and Insurance Fund	**$ 8,923,037,271.16**	**$ 8,586,536,342.98**

Farm Credit System Insurance Corporation
Comparative Statement of Revenue and Expense
Period Ended September 30, 2026 and September 30, 2025
(Unaudited)

	Calendar Year to Date September 30, 2026	Calendar Year to Date September 30, 2025
Income		
Premiums	$ 317,511,004.78	$ 301,360,027.23
Interest Income on Investments	246,717,071.33	224,894,108.38
Total Income	**$ 564,228,076.11**	**$ 526,254,135.61**
Expenses		
Administrative Operating Expenses	$ 3,687,028.19	$ 3,608,048.89
	$ 3,687,028.19	**$ 3,608,048.89**
Net Income	**$ 560,541,047.92**	**$ 522,646,086.72**

Statement of Changes in Insurance Fund
Period Ended September 30, 2026
(Unaudited)

Beginning Balance at January 1, 2026	$ 8,584,512,896.65
Payment to AIRAs Accountholders	(223,947,113.64)
Net Income	560,541,047.92
Ending Balance at September 30, 2026	**$ 8,921,106,830.93**