

Farm Credit System Insurance Corporation
Comparative Statement of Financial Condition
September 30, 2025 and December 31, 2024
(Unaudited)

	September 30, 2025	December 31, 2024
Assets		
Cash and Cash Equivalents	\$ 1,087,252.47	\$ 24,356,073.45
Investments in U.S. Treasury Obligations	8,062,604,982.73	7,521,133,996.09
Accrued Interest Receivable	40,329,511.40	38,036,148.33
Premium Receivable	301,353,476.23	375,959,000.00
Other Receivables	285.50	-
Operating lease right-of-use assets	26,488.33	144,699.08
General Property, Equipment, and Software, Net	-	-
Total Assets	<u>\$ 8,405,401,996.66</u>	<u>\$ 7,959,629,916.95</u>
Liabilities and Insurance Fund		
Operating lease liabilities	\$ 27,263.33	\$ 148,968.53
Accounts Payable and Accrued Expenses	695,201.61	854,235.72
Farm Credit Insurance Fund		
Unallocated Insurance Fund Balance	8,404,679,531.72	7,882,033,445.00
Allocated Insurance Fund Balance	-	76,593,267.70
Total Insurance Fund	<u>\$ 8,404,679,531.72</u>	<u>\$ 7,958,626,712.70</u>
Total Liabilities and Insurance Fund	<u>\$ 8,405,401,996.66</u>	<u>\$ 7,959,629,916.95</u>

Farm Credit System Insurance Corporation
Comparative Statement of Revenue and Expense
Period Ended September 30, 2025 and September 30, 2024
(Unaudited)

	Calendar Year to Date	Calendar Year to Date
	September 30, 2025	September 30, 2024
Income		
Premiums	\$ 301,360,027.23	\$ 279,145,870.57
Interest Income on Investments	<u>224,894,108.38</u>	<u>184,281,684.47</u>
Total Income	<u><u>\$ 526,254,135.61</u></u>	<u><u>\$ 463,427,555.04</u></u>
Expenses		
Administrative Operating Expenses	<u>\$ 3,608,048.89</u>	<u>\$ 3,468,910.12</u>
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Net Income	<u><u>\$ 522,646,086.72</u></u>	<u><u>\$ 459,958,644.92</u></u>

Statement of Changes in Insurance Fund
Period Ended September 30, 2025
(Unaudited)

Beginning Balance at January 1, 2025	\$ 7,958,626,712.70
Payment to AIRAs Accountholders	(76,593,267.70)
Net Income	<u>522,646,086.72</u>
Ending Balance at September 30, 2025	<u><u>\$ 8,404,679,531.72</u></u>