

**FSA-2254A**  
(02-23-12)

**U.S. DEPARTMENT OF AGRICULTURE**  
Farm Service Agency

**GUARANTEED LOAN REPORT OF LOSS – REPORT TYPES 1, 2, 5, 6, and 7**  
(Supplemental Form to FSA-2254)

**NOTE:** *The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a - as amended). The authority for requesting the information identified on this form is the Consolidated Farm and Rural Development Act, as amended (7 U.S.C. 1921 et. seq.). The information collected on this form may be disclosed to other Federal, State, and local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in the applicable Routine Uses identified in the System of Records Notice for USDA/FSA-14, Applicant/Borrower. Providing the requested information is voluntary. However, failure to furnish the requested information may result in a denial for loans and loan guarantees, and servicing of loans and loan guarantees. The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided.*

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0560-0155. The time required to complete this information collection is estimated to average 105 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.*

**PART A – IDENTIFYING INFORMATION (Complete for Report Types 1, 2, 5, 6, and 7)**

1. Borrower's Name	2. FSA ID Number
3. Agency Loan Number	4. Original Loan Amount \$
5. Original Date of Loan	6. Percent of Guaranteed Portion held by Lender %
7. Loan Type (Check applicable box): <input type="checkbox"/> FO-Farm Ownership <input type="checkbox"/> OL-LOC-Operating Loan – Line of Credit <input type="checkbox"/> OL-Operating Loan <input type="checkbox"/> SW-Soil and Water <input type="checkbox"/> EE-Economic Emergency <input type="checkbox"/> CL-Conservation Loan	
8. Report Type Code (Check applicable box): <input type="checkbox"/> 01 – Estimated Loss (Liquidation) <input type="checkbox"/> 06 – Debt Restructure Loss (Write Down without Shared Appreciation) <input type="checkbox"/> 02 – Final Loss (Liquidation) <input type="checkbox"/> 07 – Debt Restructure Loss (Write Down with Shared Appreciation) <input type="checkbox"/> 05 – Loss – Bankruptcy Reorganization	

**PART B – LOAN INFORMATION**

**1. Current Interest Rate Information (Complete for Report Types 1, 2, 5, 6, and 7)**

A. Guaranteed Rate %	B. Guaranteed Rate Type (Check one): <input type="checkbox"/> Variable <input type="checkbox"/> Fixed	C. Interest Rate Basis (Check one): <input type="checkbox"/> 360 Days <input type="checkbox"/> 365 Days	D. Non-Guaranteed Rate %	E. Non-Guaranteed Rate Type (Check one): <input type="checkbox"/> Variable <input type="checkbox"/> Fixed
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**2. Lender Liquidation Information (Complete for Report Types 1 and 2). NOTE:** (For Item 2C, if requesting an extension of the interest Accrual Termination 210-day rule, explain the special circumstances in Item 60 on the FSA-2254.)

A. Payment Due Date (For Guaranteed Loan)	B. Liquidation Plan Approval Date	C. Interest Accrual Termination Date
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**3. Bankruptcy Case Information (Complete for Report Type 5)**

A. Filing Date	B. Chapter Number (Check one): <input type="checkbox"/> 7 <input type="checkbox"/> 11 <input type="checkbox"/> 12 <input type="checkbox"/> 13	C. Plan Confirmation Date
D. Bankruptcy Case Number	E. Effective Date	

**4. Debt Restructure - Court-Ordered or Negotiated by Lender (Complete for Report Types 5, 6, and 7)**

A. New Loan Amount \$	B. Accrued Interest \$
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**PART C – GUARANTEED LOAN ITEMS (Complete for Report Types 1, 2, 5, 6, and 7)**

1. Principal balance (As of date):	2. Accrued Interest owed (As of date):
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**PART D – PROTECTIVE ADVANCES AND LEGAL EXPENSES (Complete for Report Types 2 and 5)**

1. Principal Balance on Protective Advances	
A. Real Estate Taxes	\$
B. Transportation	\$
C. Other (Explain in Item 60 on FSA-2254)	\$
<b>D. Total Principal Balance on Protective Advances (Sum of Real Estate Taxes + Transportation + Other)</b>	<b>\$</b>

**PART E – COLLATERAL (Complete for Report Types 1, 2, and 7)**

1. Collateral/Proceeds	
<b>A. Real Estate Property</b>	
(1) Real Estate Property Value	\$
(2) Appraisal Date	
(3) Number of Acres	
<b>B. Chattel Property</b>	
(1) Crops Appraisal Date: _____	\$
(2) Livestock Appraisal Date: _____	\$
(3) Equipment Appraisal Date: _____	\$
<b>C. Total Collateral/Proceeds (Sum of Real Estate Value + Crops + Livestock + Equipment)</b>	<b>\$</b>

**PART F – LIQUIDATION EXPENSES/PRIOR LIEN (Complete for Report Types 1 and 2) (Continued on Page 3)**

1. Liquidation Cost -	
A. Appraisals	\$
B. Auctioneer Expenses	\$
C. Repairs	\$
D. Legal Expenses	\$
E. Environmental Cost	\$
F. Marketing Expenses	\$
G. Other (Explain in Item 60 on FSA-2254)	\$
<b>H. Total Liquidation Costs</b>	<b>\$</b>

**PART F - LIQUIDATION EXPENSES/PRIOR LIEN (Complete for Report Types 1 and 2)**

2. Prior Liens

**A. Real Estate Debts**

(1) Name of Lien Holder:	\$
(2) Name of Lien Holder:	\$
(3) Name of Lien Holder:	\$
(4) Name of Lien Holder:	\$
<b>(5) Total Real Estate Debts</b>	\$

**B. Chattel Property Debts**

(1) Crops	
(a) Name of Lien Holder:	\$
(b) Name of Lien Holder:	\$
(c) Name of Lien Holder:	\$
(d) Name of Lien Holder:	\$
<b>(e) Total Crops Debts</b>	\$

(2) Livestock	
(a) Name of Lien Holder:	\$
(b) Name of Lien Holder:	\$
(c) Name of Lien Holder:	\$
(d) Name of Lien Holder:	\$
<b>(e) Total Livestock Debts</b>	\$

(3) Equipment	
(a) Name of Lien Holder:	\$
(b) Name of Lien Holder:	\$
(c) Name of Lien Holder:	\$
(d) Name of Lien Holder:	\$
<b>(e) Total Equipment Debts</b>	\$

(4) Total Chattel Property Debts <i>(Sum of Total Crop Debt + Total Livestock Debt+ Total Equipment Debt)</i>	\$
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**C. Total Prior Liens (Sum of Total Real Estate Debt + Total Chattel Debts)**

(1) Unpaid Taxes, Ground Rents, and Assessments	
(a) Unpaid Taxes	\$
(b) Ground Rents	\$
(c) Assessments	\$
(d) Other <i>(Explain in item 60 on FSA-2254)</i>	\$
<b>E. Total Unpaid Taxes, Ground Rents, and Assessments</b>	\$

**PART G - ADJUSTMENTS**

1. Other Deductions *(Complete for Report Types 1, 2, 5, 6, and 7)*

A. Negligent Servicing	\$
B. Unaccounted Collateral Amount	\$
C. Other (Explain in Item 60 on FSA-2254)	\$
<b>D. Total Other Deductions</b>	\$