

**Instructions to Complete
Annual Report of Live Poultry Dealers
Form P&SP –3002**

As a sole proprietor, partner, responsible officer of a corporation, or person of authority with an LLC that is engaged in the business of a live poultry dealer, you must file an annual report with the U.S. Department of Agriculture's Packers and Stockyards Program (P&SP) on Form P&SP-3002, Annual Report of Live Poultry Dealers.

If you report on a calendar year basis, your form must be received by P&SP by April 15 each year. If you file on a fiscal year basis, P&SP must receive your Annual Report form by 90 days after the close of your fiscal year. Requests for additional time to file this report must be received by P&SP no later than the applicable filing dates above. Failure to file this form may result in a fine of \$110 for each day the report is delinquent. **All information must be completed on this form in its entirety. Failure to do so will result in the form being returned incomplete.**

For questions about Form P&SP-3001, or additional copies of the form, please contact the P&SP Central Reporting Unit at 303-375-4264 or PSP-CRU.GIPSA@usda.gov. Forms and instructions are also on GIPSA's website at www.gipsa.usda.gov. Please fax the completed form to the Central Reporting Unit at 314-457-4421, email to PSP-CRU.GIPSA@usda.gov or mail to:

USDA P&SP
P.O. Box 110639
Aurora, CO 80042

SECTION-BY-SECTION INSTRUCTIONS

GENERAL INFORMATION -SECTION 1

Enter name, address and contact information for the entity.

ORGANIZATIONAL STRUCTURE -SECTION 2

Provide information on the organization and ownership of the firm as well as businesses controlled by this firm.

FINANCIAL INFORMATION – SECTION 3

Line 301: Check appropriate box. Line 302: Enter name of bank used most often for poultry payments.
Line 303-304: Enter physical address of bank.

OPERATING INFORMATION -SECTION 4

Line 401: Check box if you slaughter poultry produced under growout contract with independent growers for which the poultry and feed were provided by you to the grower.
Line 402: Check box if you slaughter poultry produced under marketing agreement with independent growers. GIPSA defines a marketing agreement (also known as a marketing contract) as an agreement in which a seller agrees to sell all or part of its poultry to a processor when price is determined by an agreed-upon formula that may reflect live animal or carcass quality, prices paid by the processor to other sellers at the time of delivery, publicly reported prices, or some other method where price is not negotiated for each lot of poultry. The terms of the agreement may include other conditions affecting

the seller's and processor's rights and responsibilities. Terms of sale are not negotiated for individual lots of poultry when animals are purchased through a marketing agreement. A marketing agreement may include a commitment for the seller to deliver a specified number of birds each week, month, etc., or may allow the seller considerable discretion in the number of birds delivered under the agreement.

Line 403-409: Check all that apply.

Line 410: Enter the number of broiler farms with which you have a contract(s) as of the last day of the reporting period.

Line 411-413: Check appropriate box.

Line 414-425: Enter slaughter facility name, FSIS number, address and phone number for each slaughtering facility in the spaces provided. If more space is needed, you may attach additional sheets.

Line 426-437: Enter Feed Mill name, address, and phone number for each facility in the spaces provided. If more space is needed, you may attach additional sheets.

TOTAL SLAUGHTER – SECTION 5

Line 501 a - c: For each category of poultry, enter number of head and number of pounds (lbs) grown under growout contracts.

Line 502 a - c: For each category of poultry, enter number of head and number of pounds (lbs) raised under marketing arrangement with independent grower. GIPSA defines a marketing agreement (also known as a marketing contract) as an agreement in which a seller agrees to sell all or part of its poultry to a processor when price is determined by an agreed-upon formula that may reflect live animal or carcass quality, prices paid by the processor to other sellers at the time of delivery, publicly reported prices, or some other method where price is not negotiated for each lot of poultry. The terms of the agreement may include other conditions affecting the seller's and processor's rights and responsibilities. Terms of sale are not negotiated for individual lots of poultry when animals are purchased through a marketing agreement. A marketing agreement may include a commitment for the seller to deliver a specified number of birds each week, month, etc., or may allow the seller considerable discretion in the number of birds delivered under the agreement.

Line 503 a - c: For each category of poultry, enter number of head and number of pounds (lbs) grown by your company or company-owned farm.

Line 504 a - c: For each category of poultry, enter number of head and number of pounds (lbs) live poultry purchased during the reporting period. Include in this number fully grown birds purchased, do not include chicks or poults purchased for raising in this number.

Line 505 a - c: Enter the sum of lines 501 through 504.

Line 506 a - c: For each category of poultry, enter number of head and number of pounds (lbs) sold live during the reporting period.

Line 507 a - c: For each category of poultry, enter number of head and number of pounds (lbs) slaughtered by you for others during the reporting period.

Line 508 a - c: Subtract lines 506 from 505, add line 507; enter as Total Slaughtered.

BALANCE SHEET – SECTION 6

This section must be completed on this form. Include only the Assets, Liabilities and Net Worth of the reporting Entity.

Line 601: Enter the total of your firm's cash on hand, total book balances of all bank accounts that were not in an overdraft position.

Line 602: Enter the dollar amount of only those accounts receivable that are due in one year or less.

Line 603: Enter notes receivable and portions of installment notes that are due in one year or less, including those past due that are deemed likely to be collected.

Line 604: Enter the dollar value of inventory.

Line 605: Enter dollar value of other current assets not included on lines 601-604.

Line 606: Enter the sum of lines 601 through 605 as Total Current Assets.

Line 607: Enter the dollar value of your firm's net fixed assets: property, plant and equipment net of depreciation and amortization.
Line 608: Enter the dollar value of Total Assets.
Line 609: Enter the total dollar value of accounts payable due to the firm.
Line 610: Enter the total dollar value of any other current liabilities which have not already been included on line 609.
Line 611: Enter the sum of lines 609 and 610 as Total Current Liabilities.
Line 612: Enter the total dollar value of notes, mortgages, bonds and installments that are payable after one year or more.
Line 613: Enter the sum of lines 611 and 612 as Total Liabilities.
Line 614: Enter the firm's Total Net Worth.
Line 615: Enter the sum of lines 613 and 614 as Total Liabilities and Net Worth.

INCOME STATEMENT FOR ALL OPERATIONS -SECTION 7

Line 701: Enter dollar amount of gross sales less sales returns and allowances as Net Sales.
Line 702: Enter the dollar amount of inventory at the beginning of the reporting period.
Line 703: Enter the dollar amount spent on poultry growouts during the reporting period if poultry was acquired through a growout contract, or poultry grown by your company or company-owned farm. (line 501 a – c and/or 503 a – c). Include in this number chick or poult cost, grower payment, and any or all of the following provided to the grower or as costs incurred as a poultry grower: feed, medication, disinfectant, litter supplement, fuel supplement, veterinary expenses, etc.
Line 704: Enter the dollar amount of poultry procured through marketing agreements (line 502 a – c).
Line 705: Enter the dollar amount of live poultry purchased during the reporting period if you reported live poultry purchased on line 504 a - c. Include in this number the cost of poultry purchased for slaughter, i.e. fully grown birds. Do not include chick or poult cost in this number.
Line 706: Enter the dollar amount of all other purchases during the reporting period.
Line 707: Enter the sum of lines 702 through 706.
Line 708: Enter the dollar amount of inventory at the end of the reporting period.
Line 709: Subtract line 708 from line 707; enter as the Total Cost of Sales.
Line 710: Subtract line 709 from line 701; enter the difference as Gross Profit.
Line 711: Enter the dollar amount of manufacturing expenses incurred during the reporting period.
Line 712: Enter the dollar amount of all General and Administrative expenses incurred during the reporting period.
Line 713: Enter the dollar value of depreciation and amortization during the reporting period.
Line 714: Enter the sum of lines 711 through 713 as Total Operating Expenses.
Line 715: Subtract line 714 from line 710; enter the difference as Operating Income (+) or Loss (-).
Line 716: Enter any adjustments to operating income, enter deductions as a negative number.
Line 717: Add together line 716 and line 715; enter as Net Income (+) or Loss (-) before Taxes.

SECTION 8 – CERTIFICATION

An owner, partner, officer or managing member in control of the entity must sign the report. Any owner, officer, partner, or officer signing the report must be listed on lines 201-205.
Line 801-805: Enter the date the report was signed, the title or authority of the person signing the report, phone number and signature as explained above.