

INSTRUCTIONS FOR P&SP 3002

ANNUAL REPORT OF LIVE POULTRY DEALERS

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 as incomplete. If available, you may provide independently audited financial statements as an attachment to the fully completed annual report form.**

For questions about Form P&SP-3002, 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

All items with an asterisk (*) following them must be completed before submitting the form to PSP. If the items are not completed when the form is received, the form will be returned for completion by the reporting firm.

SECTION-BY-SECTION INSTRUCTIONS

FORM HEADER – BUSINESS ENTITY ID

Business Entity ID should be completed using information provided by P&SP. If the information is not already completed on the form, please contact your Regional P&SP office to obtain the number.

FORM HEADER – PREFERENCE FOR FILING

Select the method by which you prefer to receive your Annual Report; Electronic or Paper Copy. If you select Electronic, you will receive an email message from our system, reminding you that your annual report is due, with instructions to go to the E-Files website located at <https://formsadmin.sc.gov.usda.gov/>

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 No.	Instruction
301	Check appropriate box.
302	Enter name of bank used most often for poultry payments.
303	Enter physical address of bank.
304	Enter city, state and zip code of bank

OPERATING INFORMATION - SECTION 4

Line No.	Instruction
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.
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.
403-409	Check all that apply.

411-413	Check appropriate box.
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 No.	Instruction
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 No.	Instruction
501 a-c	For each category of poultry, enter number of head and number of pounds (lbs) grown under growout contracts
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.
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.
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.
505 a-c	Enter the sum of lines 501 through 504.

506 a-c	For each category of poultry, enter number of head and number of pounds (lbs) sold live during the reporting period.
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
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. Independently audited Balance Sheets are not accepted in lieu of a fully completed Annual Report. Include only the Assets, Liabilities and Net Worth of the reporting Entity. **If available, you may provide independently audited financial statements as an attachment to the fully completed annual report form.**

Line No.	Instruction
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.
602	Enter the dollar amount of only those accounts receivable that are due in one year or less.
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.
604	Enter the dollar value of inventory.
605	Enter dollar value of other current assets not included on lines 601-604.
606	Enter the sum of lines 601 through 605 as Total Current Assets.
607	Enter the dollar value of your firm's net fixed assets: property, plant and equipment net of depreciation and amortization
608	Enter the sum of lines 606 and 607 as Total Assets.
609	Enter the total dollar value of accounts payable by the firm.
610	Enter the total dollar value of any other current liabilities which have not already been included on line 609.
611	Enter the sum of lines 609 and 610 as Total Current Liabilities.
612	Enter the total dollar value of notes, mortgages, bonds and installments that are payable after one year or more

613	Enter the sum of lines 611 and 612 as Total Liabilities.
614	Enter the firm's Total Net Worth
615	Enter the sum of lines 613 and 614 as Total Liabilities and Net Worth.

INCOME STATEMENT - SECTION 7

Line No.	Instruction
701	Enter dollar amount of gross sales less sales returns and allowances as Net Sales.
702	Enter the dollar amount of inventory at the beginning of the reporting period.
703	Enter dollar amount of gross sales less sales returns and allowances as Net Sales. 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 poultry 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
704	Enter the dollar amount of poultry procured through marketing agreements (line 502 a – c).
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 poultry cost in this number.
706	Enter the dollar amount of all other purchases during the reporting period.
707	Enter the sum of lines 702 through 706.
708	Enter the dollar amount of inventory at the end of the reporting period.
709	Subtract line 708 from line 707; enter as the Total Cost of Sales.
710	Subtract line 709 from line 701; enter the difference as Gross Profit.

711	Enter the dollar amount of manufacturing expenses incurred during the reporting period.
712	Enter the dollar amount of all General and Administrative expenses incurred during the reporting period.
713	Enter the dollar value of depreciation and amortization during the reporting period.
714	Enter the sum of lines 711 through 713 as Total Operating Expenses.
715	Subtract line 714 from line 710; enter the difference as Operating Income (+) or Loss (-).

Line	Instruction
716	Enter any adjustments to operating income; enter deductions as a negative number.
717	Add together line 716 and line 715; enter as Net Income (+) or Loss (-) before Taxes.

CERTIFICATION – SECTION 8

An owner, partner, officer or 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 No.	Instruction
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.