

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

As 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 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.

Questions about how to complete Form PSP-3002, or for additional copies, please contact the PSP Central Reporting Unit at 303-375-4264 or [PSP-CRU.GIPSA@usda.gov](mailto:PSP-CRU.GIPSA@usda.gov). Forms and instructions are also on GIPSA's website at [www.gipsa.usda.gov](http://www.gipsa.usda.gov). Please fax the completed form to the PSP Central Reporting Unit at 314-457-4421 or mail to:

USDA PSP  
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.

**OPERATING INFORMATION - SECTION 3**

Line 301: Check box if you slaughter poultry produced under grow-out contract with independent growers for which the poultry and feed were provided by you to the grower.

Line 302: 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 303- 309: Check all that apply.

Line 310: Enter the number of active grow-out contracts and marketing agreements on the last day of your reporting period.

Line 311- 313: Check appropriate box.

Line 314- 327: Enter slaughter facility name, address, FSIS number, Feed Mill address, and phone number for each slaughtering facility in the spaces provided. If more space is needed, you may attach additional sheets.

#### **TOTAL SLAUGHTER - SECTION 4**

Line 401: For each category of poultry, enter number of head grown under grow-out contracts.

Line 402: For each category of poultry, enter number of head 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 403: For each category of poultry, enter number of head grown by your company or company-owned farms.

Line 404: For each category of poultry, enter number of head purchased during the reporting period.

Line 405: Enter the sum of lines 401 through 404.

Line 406: For each category of poultry, enter number of head sold live during the reporting period.

Line 407: For each category of poultry, enter number of head slaughtered by you for others during the reporting period.

Line 408: Subtract lines 406 from 405, add line 407; enter as Total Slaughtered.

#### **FINANCIAL INFORMATION - SECTION 5**

Line 501: Check appropriate box.

Line 502: Enter name of bank used most often for poultry payments.

Line 503- 504: Enter physical address of bank.

#### **BALANCE SHEET - SECTION 6**

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.

Line 607: Enter the dollar amount of your firm's long-term assets.

Line 608: Enter the sum of lines 606 and 607.

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.

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.

Line 614: Enter the firm's Total Net Worth.

Line 615: Enter the sum of lines 613 and 614.

### **INCOME STATEMENT FOR ALL OPERATIONS - SECTION 7**

Line 701: Enter dollar value of gross sales less sales returns and allowances.

Line 702: Enter the dollar amount of inventory at the beginning of the reporting period.

Line 703: Enter the dollar amount of live poultry purchased during the reporting period.

Line 704: Enter the dollar amount of poultry grow outs during the reporting period.

Line 705: Enter the dollar amount of all other purchases during the reporting period.

Line 706: Enter the sum of lines 702 through 705.

Line 707: Enter the dollar amount of inventory at the end of the reporting period.

Line 708: Subtract line 707 from line 706; enter as the Total Cost of Sales.

Line 709: Subtract line 708 from line 701; enter the difference as Gross Profit.

#### **Operating Expenses**

Line 710: Enter the dollar amount of manufacturing expenses incurred during the reporting period.

Line 711: Enter the dollar amount of all General and Administrative expenses incurred during the reporting period.

Line 712: Enter the dollar value of depreciation and amortization during the reporting period.

Line 713: Enter the sum of lines 710 through 712.

Line 714: Subtract line 713 from line 709; enter the difference as Operating Income (+) or Loss (-).

Line 715: Enter any adjustments to operating income, enter deductions as negative numbers.

Line 716: Subtract line 715 from line 714; enter the difference as Net Income (+) or Loss (-).

### **CERTIFICATION - SECTION 8**

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 203-207.

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.