

**Instructions to Complete
Annual Report of Packers
Form P&SP-3004**

As a packer, you must file an annual report with the United States Department of Agriculture's Packers and Stockyards Program (P&SP) on Form P&SP-3004, Annual Report of Packers. If your purchases are less than \$500,000, you only need to complete sections 1, 2, 3, and section 7. If you slaughter at more than one plant, you must complete a separate Form P&SP-3005, Supplement to the Annual Report of Packers, for each plant.

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. 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-3004, 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 no longer receive a letter and forms via the Postal Service from P&SP reminding you that your annual report is due.

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: Enter the number days business was conducted during the reporting year.

Line 302: Enter the gross dollar value of all livestock purchased for feeding.

Line 303: Enter the gross dollar value of all livestock purchased for slaughter.

Line 304: Enter the sum of lines 302 and 303. (This amount should equal line 503)

Line 305: Check appropriate box indicating whether or not any Accounts Receivable and/or Inventories, or any part thereof, have been pledged or assigned as collateral under a financing or loan agreement.

Line 306: Enter the name of the bank used for livestock transactions.

Lines 307-308: Enter the address of bank listed on line 306.

BALANCE SHEET - SECTION 4

This section must be completed on this form. 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 401: Enter the total of your firm's cash on hand and total book balances of all bank accounts that were not in an overdraft position. Overdrafts should be reported on line 418.

Line 402: Enter the dollar value of any temporary cash investments (securities, CD's, etc). Include only those marketable securities that represent the investment of cash available for current operations and not otherwise pledged as security. Include cost or market value, whichever is lower. Include only those that are available for current operations and not pledged as security.

Line 403: Enter the dollar amount of only those accounts receivable that are due in one year or less from others not related to the company.

Line 404: Enter the dollar amount of only those accounts receivable that are due in one year or less from others related to the company (such as owners, officers).

Line 405: Enter the sum of lines 403 and 404.

Line 406: Enter notes receivable and portions of installment notes that are due within one year, including those past due that are deemed likely to be collected.

Line 407: Enter the dollar value of livestock inventory.

Line 408: Enter the dollar value of meat and meat food products inventory.

Line 409: Enter the dollar value of any other inventory.

Line 410: Enter the sum of lines 407 through 409.

Line 411: Enter the dollar value of other current assets.

Line 412: Enter the sum of lines 401, 402, 405, 406, 410, and 411.

Line 413: Enter the dollar amount of your firm's long-term investments.

Line 414: Enter the dollar value of the property, plant, and equipment owned by your firm, net of accumulated depreciation and amortization.

Line 415: Enter the dollar value of all other long-term assets.

Line 416: Enter the sum of lines 413 through 415.

Line 417: Enter the sum of lines 412 and 416. (This amount should be equal to line 429).

Line 418: Enter the bank overdraft amount as the overdraft on the firm's books, not the overdraft shown on the bank statement.

Line 419: Enter the total dollar amount you owe for livestock.

Line 420: Enter the total dollar amount due in one year or less to sources not related to the company.

Line 421: Enter dollar amount due in one year or less to subsidiaries and affiliated companies and other sources related to the company.

Line 422: Enter the sum of lines 419 through 421.

Line 423: Enter the total dollar value of demand notes, and the portion of long-term notes that is due in one year or less.

Line 424: Enter the total dollar value of any other current liabilities that have not already been included on lines 418 through 423.

Line 425: Enter the sum of lines 418, 422, 423, and 424.

Line 426: Enter the total dollar value of notes, mortgages, bonds and installments that are not payable within one year (past-due notes, etc. should be reported on lines 419-423).

Line 427: Enter the sum of lines 425 and 426.

Line 428: Enter the firm's Total Net Worth (Equity).

Line 429: Enter the sum of lines 427 and 428 (this amount should equal line 417, Total Assets).

INCOME STATEMENT - SECTION 5

Line 501: Enter value of gross sales less sales returns and allowances.

Line 502: Enter the dollar amount of inventory at the beginning of the reporting period.

Line 503: Enter the dollar amount of livestock purchased during the reporting period (this should equal line 304).

Line 504: Enter the dollar amount of meat and meat food products purchased during the reporting period.

Line 505: Enter the dollar amount of all other purchases during the reporting period.

Line 506: Enter the sum of lines 502 through 505.

Line 507: Enter the dollar amount of inventory at the end of the reporting period.

Line 508: Subtract line 507 from line 506; enter the difference as the Total Cost of Sales.

Line 509: Subtract line 508 from line 501; enter the difference as Gross Profit.

Line 510: Enter the dollar amount of manufacturing expenses incurred during the reporting period. This includes all direct costs related to your slaughtering and processing operations.

Line 511: Enter the dollar amount of all General, Sales, and Administrative expenses incurred during the reporting period.

Line 512: Enter the dollar value of depreciation and amortization during the reporting period.

Line 513: Enter the sum of lines 510, 511, and 512.

Line 514: Line 509 less line 513; enter the difference as Operating Income (+) or Loss (-).

Line 515: Enter any other additions to income during the reporting period.

Line 516: Enter the dollar amount of all interest expenses incurred during the reporting period as a negative number.

Line 517: Enter any other deductions from income during the reporting period as a negative number.

Line 518: Enter the sum of lines 515, 516, 517.

Line 519: Add line 518 to line 514; enter the sum as Net Profit (+) or Loss (-) Before Income Tax.

LIVESTOCK FEEDING OPERATIONS, PROCUREMENT, SLAUGHTER, AND MEAT PROCESSING - SECTION 6

If you use more than one plant, use a supplemental Form P&SP 3005 for each plant and enter total values for all plants on Form P&SP 3004 Section 6.

Line 601-604: Enter plant name, mailing address of plant, and physical address of facility.

Line 605-606: Check highest level of inspection and inspection number if inspected.

Line 607: Check ownership status. 'Neither' indicates plant performs custom slaughter for you.

Line 608-611: Enter name and address for four largest entities for which you slaughtered on a custom basis at this plant during the reporting period.

Line 612-617: For each of the four entities listed on lines 608-611, enter total number of head of each category of livestock slaughtered by you on a custom basis during the reporting period. Enter custom slaughter for all others on line 616. Enter column totals on line 617.

For lines 618 through 621 committed supply arrangements include marketing agreements, forward contracts, and formula contracts agreed on more than 14 days before slaughter. The term “formula contract” means the commitment of livestock for slaughter by any means other than through a negotiated purchase or a forward contract, using a method for calculating price in which the price is determined at a future date. Committed supply arrangements also include written and verbal agreements on delivery volume and pricing terms in some combination agreed on more than 14 days before slaughter, or to those commitments that only specify number of livestock delivered or commitments that only specify how price will be settled if livestock are delivered.

Line 618: Enter all livestock slaughtered that were owned, in whole or in part, more than 14 days by your firm or its subsidiaries, your firm’s parent or ultimate parent firm, or another firm owned, in whole or in part, by your firm’s parent or ultimate parent firm.

Line 619: Enter all livestock slaughtered that were procured from other packers through committed supply arrangements more than 14 days before slaughter.

Line 620: Enter all other livestock slaughtered that were procured through committed supply arrangements more than 14 days before slaughter not entered in lines 618 or 619.

Line 621: Enter column totals (lines 618 through 620).

Line 622: Enter all livestock slaughtered that were procured from other packers through non-committed supply arrangements, which procure 14 days or less before slaughter.

Line 623: Enter the number of head procured directly at the packing plant, buying stations, feedlots, etc. from non-committed supply arrangements, which procure 14 days or less before slaughter.

Line 624: Enter the number of head procured through public markets from non-committed supply arrangements, which procure 14 days or less before slaughter. Line 625: Enter column totals (lines 622 through 624) on line 625.

Line 626: For each category of livestock procured but not slaughtered, enter the number of head sold during the reporting period.

Line 627: For each category of livestock procured but not slaughtered, enter the number of head that died or were condemned during the reporting period.

Line 628: Enter column totals (lines 626 and 627) on line 628.

Line 629: For each category of livestock, add lines 617, 621, 625, and subtract line 628; enter as Total Slaughter.

Line 630: For each category of livestock, enter total number of livestock slaughtered that were purchased and paid for on a dressed weight or a carcass merit basis (i.e., other than live weight purchases).

Line 631-632: Check the appropriate box to indicate whether or not you use any type of electronic evaluation device (other than scale) for payment determination. If yes, enter the type of equipment and the manufacturer.

Line 633: For each category of livestock, enter total pounds of meat in thousands that are purchased externally or transferred in from another plant for processing at your plant during the reporting period.

Line 634: For each category of livestock, enter total pounds of processed meat in thousands excluding offal that was shipped from your plant during the reporting period.

CERTIFICATION - SECTION 7

An owner, partner, person with power of attorney, or officer of a corporation must sign the report. Any owner, officer, partner, or officer signing the report must be listed on lines 203-207.

Line 701-705: Enter the date the report was signed, the title or authority of the person signing the report, phone number, and signature.

| | | |
|---------------------|---------------------|--------------------|
| Business Entity ID* | For P&SP Stamp Only | P&SP Bar Code Only |
|---------------------|---------------------|--------------------|

U.S. Department of Agriculture
Grain Inspection,
Packers and Stockyards
Administration

ANNUAL REPORT OF PACKERS

| | |
|---|--------------------------|
| Indicate your preference to submit forms electronically, or by paper copy | |
| Electronic Filing | <input type="checkbox"/> |
| Manual Filing | <input type="checkbox"/> |

Packers and Stockyards Program

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.

Instructions: If an item's value is zero, enter "0". If an item does not apply, enter "NA". Upon completion please verify that all items have been answered. Return completed form to the P&SP Central Reporting Unit. See separate instructions for complete information about this report.

You must complete form PS&P-3005 for each plant that you use for your firm's operation. The total values reported in Section 2 of Form P&SP-3005 will be combined and reported as the totals in Section 6 of this form

GENERAL INFORMATION - SECTION 1

| | | | |
|-----|---------------------------------|---------|-------------|
| 101 | Reporting Period* (mm/dd/yy) | a. from | b. to |
| 102 | Legal Business Name* | | |
| 103 | Business Name (dba)* | | |
| 104 | Mailing Address* | | |
| 105 | City, State, Zip* | | |
| 106 | Physical Address* | | |
| 107 | City, State, Zip* | | |
| 108 | Contact Name* | | |
| 109 | Telephone Number* | 110 | Fax Number* |
| 111 | E-Mail Address* | 112 | Web Address |

ORGANIZATIONAL STRUCTURE - SECTION 2

List owners, officers, partners, and members in control of this business

| | a. Name | b. Title | c. Percentage Ownership |
|------|---------|----------|-------------------------|
| 201* | | | |
| 202 | | | |
| 203 | | | |
| 204 | | | |
| 205 | | | |

| | |
|-----|--|
| 206 | Type of organization: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> L.L.C. <input type="checkbox"/> L.L.P. <input type="checkbox"/> Co-op <input type="checkbox"/> Association <input type="checkbox"/> Other |
| 207 | Is this the same organization type reported last year? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 208 | Is this business owned or controlled by another business entity? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 209 | If line 208 is yes, identify the owner/controlling business name and address. |
| 210 | Does this business own or control other businesses within the livestock-meat industry? <input type="checkbox"/> Yes <input type="checkbox"/> No |

If line 210 is yes, then provide the names of businesses that you own or control and percentage of control in items 211-214

| | a. Name of Business | b. Percentage of Control |
|-----|---------------------|--------------------------|
| 211 | | |
| 212 | | |
| 213 | | |
| 214 | | |

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 is 0580-0015. The time required to complete this information collection is estimated to average 7 hours 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.

OMB No. 0580-0015
Expires: xx/xx/20xx

FINANCIAL INFORMATION - SECTION 3

301 Number of days livestock was purchased during the reporting year* _____

302 Total value of livestock purchased for feeding* \$ _____

303 Total value of livestock purchased for slaughter* \$ _____

304 Total value of all livestock purchased (line 302 plus 303) \$ _____

305 As of the end of the reporting period, were Accounts Receivable and/or Inventories, or any part thereof, pledged or assigned as collateral under a financing or loan agreement? Yes No

Enter name and location of bank used for livestock payments

| | | |
|-----|-------------------|--|
| 306 | Bank Name* | |
| 307 | Physical Address* | |
| 308 | City, State, Zip* | |

BALANCE SHEET - SECTION 4

Include values only for the reporting entity.

Assets

Current Assets

401 Cash (Enter overdrafts under Current Liabilities - line 418) \$ _____

402 Temporary Cash Investments (Marketable Securities, Certificates of Deposit, Commercial Paper, etc.) \$ _____

Accounts Receivable (Due in One Year or Less)

403 From sources not related to company \$ _____

404 From sources related to company \$ _____

405 Total Accounts Receivable \$ _____

406 Notes and Loans Receivable (Portion due in One Year or Less) \$ _____

Inventory

407 Livestock \$ _____

408 Meat and Meat Food Products \$ _____

409 Other Inventory \$ _____

410 Total Inventory \$ _____

411 Other Current Assets \$ _____

412 **Total Current Assets** \$ _____

Non-Current Assets

413 Investments \$ _____

414 Property, Plant, & Equipment (Net of Depreciation and Amortization) \$ _____

415 Other Long-Term Assets \$ _____

416 Total Long-Term Assets \$ _____

417 **Total Assets** \$ _____

Liabilities and Net Worth

Liabilities

Current Liabilities

418 Bank Overdraft \$ _____

Accounts Payable

419 Livestock Purchases \$ _____

420 Other payables to sources not related to company \$ _____

421 Other payables to sources related to company \$ _____

422 Total Accounts Payable \$ _____

423 Notes and Loans Payable (Demand Notes and Portion of Long Term Notes due in 1 Year or Less) \$ _____

424 Other Current Liabilities \$ _____

425 Total Current Liabilities \$ _____

426 Long-Term Liabilities (Due after One Year) \$ _____

427 **Total Liabilities** \$ _____

428 **Total Net Worth** \$ _____

429 **Total Liabilities and Net Worth (Equals Total Assets)** \$ _____

INCOME STATEMENT - SECTION 5

Include values only for reporting entity.

Income Statement

| | | | |
|------------|--|----------|-----------------|
| 501 | Net Sales (Gross sales less sales returns & allowances) | | \$ _____ |
| | Cost of Sales | | |
| 502 | Opening Inventory | \$ _____ | |
| 503 | Livestock Purchases | \$ _____ | |
| 504 | Meat and Meat Food Product Purchases | \$ _____ | |
| 505 | Other Purchases | \$ _____ | |
| 506 | Subtotal (sum lines 502 to 505) | | \$ _____ |
| 507 | Closing Inventory | | \$ _____ |
| 508 | Total Cost of Sales (line 506 less 507) | | \$ _____ |
| 509 | Gross Profit | | \$ _____ |
| | Operating Expenses | | |
| 510 | Manufacturing | \$ _____ | |
| 511 | General, Sales, and Administrative | \$ _____ | |
| 512 | Depreciation & Amortization | \$ _____ | |
| 513 | Total Operating Expenses | | \$ _____ |
| 514 | Operating Income or Loss | | \$ _____ |
| | Adjustments to Operating Income | | |
| 515 | Other Additions to Income | \$ _____ | |
| 516 | Interest Expense | \$ _____ | |
| 517 | Other Deductions from Income | \$ _____ | |
| 518 | Total Adjustments to Operating Income | | \$ _____ |
| 519 | Net Profit or Loss | | \$ _____ |

LIVESTOCK FEEDING OPERATIONS, PROCUREMENT, SLAUGHTER, AND MEAT PROCESSING - SECTION 6

Plant Information.

If you use only one plant for slaughter operations, report values here. If you use more than one plant, then use Supplement Form 3005 for each plant and report totals here.

| | | |
|------------|---|--|
| 601 | Plant Name* | |
| 602 | Mailing Address* | |
| 603 | City, State, Zip* | |
| 604 | Plant Physical Address (if different from 106)* | |

605 Is this plant federally or state inspected?* Federal State Neither

606 FSIS or state plant inspection number:* _____

607 Do you own or lease this plant?* Own Lease Neither

Custom Slaughter: If you custom slaughter for other businesses in the plant listed in line 601, complete lines 608-617, otherwise continue to line 618.

List the names and addresses of the four largest entities for which you provided custom slaughter services at this plant in lines 608-611. List only entities for which you custom slaughtered at least 100 head.

| | | Entity Name | Entity Address |
|------------|------------|-------------|----------------|
| 608 | 1st Entity | | |
| 609 | 2nd Entity | | |
| 610 | 3rd Entity | | |
| 611 | 4th Entity | | |

Enter the number of head slaughtered for each entity listed in lines 608-611. Add total slaughter for entities not in your largest four, and less than 100 head together and list on line 616. Total all values on line 617.

| | | Steer/Heifer (hd) | Cow/Bull (hd) | Calf (hd) | Hog (hd) | Sheep/Goat (hd) | Other (hd) |
|------------|------------|-------------------|---------------|-----------|----------|-----------------|------------|
| 612 | 1st Entity | | | | | | |
| 613 | 2nd Entity | | | | | | |
| 614 | 3rd Entity | | | | | | |
| 615 | 4th Entity | | | | | | |
| 616 | All others | | | | | | |
| 617 | Total | | | | | | |

Committed Procurement: Livestock procured more than 14 days before slaughter

| | Steer/Heifer (hd) | Cow/Bull (hd) | Calf (hd) | Hog (hd) | Sheep/Goat (hd) | Other (hd) |
|-----|-----------------------------|---------------|-----------|----------|-----------------|------------|
| 618 | Packer owned | | | | | |
| 619 | From other packers | | | | | |
| 620 | All other committed sources | | | | | |
| 621 | Total | | | | | |

Non-Committed Procurement: Livestock procured 14 days or fewer before slaughter

| | Steer/Heifer (hd) | Cow/Bull (hd) | Calf (hd) | Hog (hd) | Sheep/Goat (hd) | Other (hd) |
|-----|------------------------|---------------|-----------|----------|-----------------|------------|
| 622 | From other packers | | | | | |
| 623 | Direct | | | | | |
| 624 | Through public markets | | | | | |
| 625 | Total | | | | | |

Slaughter Adjustments: Livestock procured but not slaughtered

| | Steer/Heifer (hd) | Cow/Bull (hd) | Calf (hd) | Hog (hd) | Sheep/Goat (hd) | Other (hd) |
|-----|-------------------|---------------|-----------|----------|-----------------|------------|
| 626 | Livestock sold | | | | | |
| 627 | Dead or condemned | | | | | |
| 628 | Total | | | | | |

Total Slaughter

Line 629 equals line 617 plus line 621 plus line 625 minus line 628

| | Steer/Heifer (hd) | Cow/Bull (hd) | Calf (hd) | Hog (hd) | Sheep/Goat (hd) | Other (hd) |
|-----|-------------------|---------------|-----------|----------|-----------------|------------|
| 629 | Total slaughter | | | | | |

Number of Livestock Paid for Based on Carcass Basis and Dressed Weight (i.e., not liveweight)

| | Steer/Heifer (hd) | Cow/Bull (hd) | Calf (hd) | Hog (hd) | Sheep/Goat (hd) | Other (hd) |
|-----|---------------------|---------------|-----------|----------|-----------------|------------|
| 630 | Carcass and Dressed | | | | | |

631 Do you use an electronic instrument to measure carcass characteristics to determine payment to sellers? Yes No

632 If you answered yes in item 631, list the manufacturer and the type of instrument.

Meat Processing Activities

| | Beef (1000 lbs) | Pork (1000 lbs) | Veal (1000 lbs) | Lamb/Mutton (1000 lbs) | Other (1000 lbs) |
|-----|--|-----------------|-----------------|------------------------|------------------|
| 633 | Purchased externally or transferred in | | | | |
| 634 | Total Products shipped (exclude offal) | | | | |

CERTIFICATION - SECTION 7

Under the Packers and Stockyards Act any person who willfully makes, or causes any false entry or statement of fact in this report shall be deemed guilty of offense against the United States, and be subject to a fine of \$1,000 to \$5,000, or to imprisonment for a term of not more than 3 years, or to both fine and imprisonment.

I certify that this report has been prepared by me or under my direction, and to the best of my knowledge and belief correctly reflects reporting entity operations.

| | | | |
|-------------------|-----------|--|--|
| 701 Print Name* | | 702 Signature (Must be signed by a person listed on 201-205) | |
| 703 Phone Number* | 704 Date* | 705 Title* | |

Submitted information is confidential (9 CFR 201.96). Failure to report will result in forfeiture to the United States \$110 per day until report receipt 7 (U.S.C. 222). Enclose with this form all completed Form 3005's, Supplement Packer Annual Reports, for multiplant operations.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.