

**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. 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](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 Central Reporting Unit at 314-457-4421, email to [PSP-CRU.GIPSA@usda.gov](mailto: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: 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. 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 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 sum of lines 606 and 607 as Total Assets.

Line 609: Enter the total dollar value of accounts payable by 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 - 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 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.

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 poultry 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.

### **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 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.

Business Entity ID Number*	For P&SP Stamp Only	P&SP Bar Code Only
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U.S. Department of Agriculture  
Grain Inspection,  
Packers and Stockyards  
Administration

## ANNUAL REPORT OF LIVE POULTRY DEALERS

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 instructions for information about this report.

### 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*	<b>110</b>	Fax Number*	
111	E-Mail Address*	<b>112</b>	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 poultry sector? <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 it 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 Were any portion of your Accounts Receivables and/or inventories committed as collateral at the end of the reporting period?  Yes  No

*Enter the name and location of the bank you use most often for poultry payments*

302	Bank Name*	
303	Physical Address*	
304	City, State, Zip*	

**OPERATING INFORMATION - SECTION 4**

**Activities engaged in (check all that apply).**

401	Producing poultry under growout contracts for slaughter	<input type="checkbox"/>
402	Producing poultry under marketing agreements for slaughter	<input type="checkbox"/>
403	Producing poultry under either of the above growing arrangements for sale to another for slaughter	<input type="checkbox"/>
404	Producing poultry under either of the above growing arrangements for slaughter by a custom slaughterer	<input type="checkbox"/>
405	Custom poultry slaughterer	<input type="checkbox"/>
406	Buying live poultry for slaughter (e.g. spent fowl plant)	<input type="checkbox"/>
407	Buying live poultry for slaughter by a custom slaughterer	<input type="checkbox"/>
408	Buying live poultry for resale to a slaughterer	<input type="checkbox"/>
409	Buying live poultry for resale to a live bird market	<input type="checkbox"/>

**Input and product markets.**

410 Enter the number of active grow-out contracts and marketing agreements on the last day of this reporting period\* \_\_\_\_\_

411	Was any poultry purchased or obtained under growing arrangements from outside the state in which it was slaughtered or sold?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
412	Was any live poultry sold outside the state in which it was bought or obtained under growing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
413	Was any poultry meat sold outside the state in which the poultry was slaughtered?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Location of activities (attach additional page if needed).**

	Slaughter Facility Name	FSIS #	Address: Street, City, State	Phone
414				
415				
416				
417				
418				
419				
420				
421				
422				
423				
424				
425				

	Feed Mill Name	Address: Street, City, State	Phone
426			
427			
428			
429			
430			
431			
432			
433			
434			
435			
436			
437			

**TOTAL SLAUGHTER - SECTION 5**

	Total Slaughter	Head	Lbs.
501	a) Poultry grown under growout contracts - Chicken		
	b) Poultry grown under growout contracts - Turkey		
	c) Poultry grown under growout contracts - Other		
502	a) Poultry grown under marketing agreements - Chicken		
	b) Poultry grown under marketing agreements - Turkey		
	c) Poultry grown under marketing agreements - Other		
503	a) Poultry grown by the company (e.g. company-owned farms) - Chicken		
	b) Poultry grown by the company (e.g. company-owned farms) - Turkey		
	c) Poultry grown by the company (e.g. company-owned farms) - Other		
504	a) Live Poultry purchased - Chicken		
	b) Live Poultry purchased - Turkey		
	c) Live Poultry purchased - Other		
505	a) Total Poultry procured (sum Lines 501a plus 502a plus 503a plus 504a) - Chicken		
	b) Total Poultry procured (sum Lines 501b plus 502b plus 503b plus 504b) - Turkey		
	c) Total Poultry procured (sum Lines 501c plus 502c plus 503c plus 504c) - Other		
506	a) Live Poultry sold - Chicken		
	b) Live Poultry sold - Turkey		
	c) Live Poultry sold - Other		
507	a) Total Poultry custom slaughtered by you for others - Chicken		
	b) Total Poultry custom slaughtered by you for others - Turkey		
	c) Total Poultry custom slaughtered by you for others - Other		
508	Total Chicken slaughter (lines 505a minus 506a plus 507a) - Chicken		
	Total Turkey slaughter (lines 505b minus 506b plus 507b) - Turkey		
	Total Other slaughter (line 505c minus 506c plus 507c) - Other		

**BALANCE SHEET - SECTION 6**

*Include assets, liabilities, and net worth only for the reporting entity.*

**Assets**

**Current Assets**

601	Cash	\$ _____	
602	Accounts Receivable (Due in 1 Year or Less)	\$ _____	
603	Notes and Loans Receivable (Portion due in 1 Year or Less)	\$ _____	
604	Inventories	\$ _____	
605	Other Current Assets	\$ _____	
606	<b><u>Total Current Assets</u></b>		\$ _____
607	<b>Total Long Term Assets</b>		\$ _____
608	<b><u>Total Assets</u></b>		\$ _____

**Liabilities and Net Worth**

**Current Liabilities**

609	Accounts Payable	\$ _____	
610	Other Current Liabilities	\$ _____	
611	<b><u>Total Current Liabilities</u></b>		\$ _____
612	All Other Liabilities		\$ _____
613	<b><u>Total Liabilities</u></b>		\$ _____
614	<b><u>Total Net Worth</u></b>		\$ _____
615	<b><u>Total Liabilities and Net Worth (Equals Total Assets)</u></b>		\$ _____

**INCOME STATEMENT - SECTION 7**

*This section must be completed on this form. Include values only for the reporting entity.*

**Income Statement**

<b>701</b>	<b>Net Sales (Gross sales less sales returns and allowances)</b>		\$ _____
	<b>Cost of Sales</b>		
<b>702</b>	Opening Inventory	\$ _____	
<b>703</b>	Poultry Growouts (lines 501 & 503)	\$ _____	
<b>704</b>	Poultry procured under Marketing Agreement (line 502)	\$ _____	
<b>705</b>	Live Poultry Purchases (line 504)	\$ _____	
<b>706</b>	Other Purchases	\$ _____	
<b>707</b>	<b>Subtotal (sum lines 702 through 706)</b>		\$ _____
<b>708</b>	<b>Closing Inventory</b>		\$ _____
<b>709</b>	<b>Total Cost of Sales (line 707 less 708)</b>		\$ _____
<b>710</b>	<b>Gross Profit</b>		\$ _____
	<b>Operating Expenses</b>		
<b>711</b>	Manufacturing Expenses	\$ _____	
<b>712</b>	General and Administrative	\$ _____	
<b>713</b>	Depreciation and Amortization	\$ _____	
<b>714</b>	<b>Total Operating Expenses</b>		\$ _____
<b>715</b>	<b>Operating Income or Loss</b>		\$ _____
<b>716</b>	<b>Adjustments to Operating Income</b>		\$ _____
<b>717</b>	<b>Earnings</b>		\$ _____

**CERTIFICATION - SECTION 8**

*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.**

801 Print Name*		802 Signature (Must be signed by a person listed on 201-205)	
803 Phone Number*	804 Date*	805 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).*

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.