

Business Entity ID Number	For PSD Use Only	PSD Bar Code Only
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U.S. Department of Agriculture  
 Agricultural Marketing Service  
 Fair Trade Practices Program  
 Packers and Stockyards Division

## STATEMENT OF ASSETS, LIABILITIES, AND EQUITY SPECIAL REPORT

**Instructions: If an item's value is zero, enter "0". If an item does not apply, enter "NA". If a line does not apply, enter "N/A". Return completed form to the appropriate P&SP regional office. See separate instructions for complete information about this report.**

### GENERAL INFORMATION - SECTION 1

101	Reporting Date (mm/dd/yyyy)			
102	Entity Name			
103	Trade Name/d.b.a.			
104	Mailing Address			
105	City, State, Zip + 4			
106	Operating Address			
107	City, State, Zip+4			
108	Contact Name			
109	Contact Telephone	111	E-Mail Address	
110	Fax	112	Web Address	

### ASSETS, LIABILITIES, AND EQUITY - SECTION 2

**ASSETS**

Current Assets:				
Cash (Enter overdrafts on line 223)	201	\$		
Overage in Custodial Bank Account (Enter shortage on line 224)	202	\$		
Current Cash Equivalents (CD's, Savings, etc.)	203	\$		
Trade Accounts Receivable-Net (Due in 1 year or less):				
Owners, Officers, and Affiliated Companies	204	\$		
All Others (Sources Not Related to Company)	205	\$		
Total Trade Accounts Receivables-Net (Due in 1 year or less) (Total of lines 204 and 205)	206	\$		
Inventory:				
Livestock Inventory	207	\$		
Meat and Meat Products Inventory	208	\$		
Other Inventory	209	\$		
Total Inventories (Total lines 207, 208 and 209)	210	\$		
Notes and Loans Receivable (Due in 1 year or less):				
Owners, Officers, and Related Entities	211	\$		
Others (Sources Not Related to Company)	212	\$		
Total Notes and Loans Receivable (Due in 1 year or less) (Total lines 211 and 212)	213	\$		
Advances Made on Livestock, Meat and Meat Products	214	\$		
Other Current Assets	215	\$		
Total Current Assets (Total lines 201, 202, 203, 206, 210, 213, 214, and 215)	216	\$		
Property, Plant, & Equipment (Net of depreciation and amortization)	217	\$		
Other Assets:				
Investments in subsidiaries and affiliated companies	218	\$		
Due from Owners, Officers, and Related Entities (Due in 1 year or more)	219	\$		
Other Assets	220	\$		
Total Other Assets (Total lines 218, 219, and 220)	221	\$		
<b>TOTAL ASSETS (Total lines 216, 217, and 221)</b>	<b>222</b>	<b>\$</b>		

LIABILITIES

Current Liabilities:			
Overdraft	223	\$	_____
Shortage in Custodial Bank Account	224	\$	_____
Trade Account Payables			
Livestock Payables	225	\$	_____
Meat and Meat Products Payables	226	\$	_____
Other Payables to Owners, Officers, and Related Entities	227	\$	_____
Other Payables (Sources Not Related to Company)	228	\$	_____
Total Trade Account Payables (Total lines 225, 226, 227, and 228)	229	\$	_____
Current Maturities of Long-Term Debt: (Demand notes and portion of long-term notes due in 1 year or less)			
Owners, Officers, and Related Entities	230	\$	_____
Others (Sources Not Related to Company)	231	\$	_____
Total Current Maturities of Long-Term Debt (Total lines 230 and 231)	232	\$	_____
Other Current Liabilities	233	\$	_____
Total Current Liabilities (Total lines 223, 224, 229, 232, and 233)			234 \$ _____
Other Liabilities:			
Long -Term Debt, Less Current Maturities: (Due in 1 year or more)			
Owners, Officers, and Related Entities	235	\$	_____
Others (Sources Not Related to Company)	236	\$	_____
Total Long-Term Debt, Less Current Maturities (Total lines 235 and 236)	237	\$	_____
All Other Liabilities	238	\$	_____
TOTAL LIABILITIES (Total of lines 234, 237 and 238)			239 \$ _____
EQUITY			
Owner's Equity (Unincorporated)	240	\$	_____
OR			
Stock Issued (Incorporated)	241	\$	_____
Additional paid-in capital	242	\$	_____
Retained Earnings	243	\$	_____
TOTAL EQUITY (Total lines 240 through 243)			244 \$ _____
TOTAL LIABILITIES AND EQUITY (should equal line 222)			245 \$ _____

**FINANCING INFORMATION - SECTION 3**

301 Is the entity liable for any contingent liabilities?  Yes  No If Yes, give brief explanation on line 302.

302 \_\_\_\_\_

303 At 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

*If the answer to 303 is "Yes", complete lines 304 through 308 for each financial lending institution. Attach additional sheets if more than one.*

304	Name of Lending Institution	
305	Mailing Address	
306	City, State, Zip +4	
307	Contact Name	
308	Contact Telephone Number	

- 309 Are Inventories collateralized under the agreement?  Yes  No
- 310 Are Accounts Receivable collateralized under the agreement?  Yes  No
- 311 Enter borrowing limit under the agreement \$ \_\_\_\_\_
- 312 Enter borrowing payable as of the end of the reporting period \$ \_\_\_\_\_
- At any time during the year, Have you been notified by your financial institution you were in violation of any covenants of your financial agreement?  Yes  No
- 313  Yes  No
- 314 If so notified, have you been provided a waiver from your financial institution?  Yes  No
- 315 Are any company owners, directors, officers or stockholders named as a guarantor under the agreement?  Yes  No
- 316 If company is a subsidiary of another, is the Parent Company named as a guarantor under the agreement?  Yes  No

**Restrictions or covenants under financing or loan agreement**

- 317 Minimum cash balance to be maintained on deposit \$ \_\_\_\_\_
- 318 Minimum working capital to be maintained. \$ \_\_\_\_\_

319 Other (describe) \_\_\_\_\_

**Livestock Trust Ratio Calculation**

*Reference the instruction sheet in calculating your Livestock Trust ratio*

320 Calculated Trust Ratio \_\_\_\_\_

**CERTIFICATION - SECTION 4**

*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.*

**With my signature, I certify the information provided on this form is true and correct to the best of my knowledge and belief, I am an owner, officer, or have been authorized by responsible management to certify this report.**

401 Print Name		402 Signature
403 Phone Number	404 Date	405 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).*

*Your response to this form is required under the Packers and Stockyards Act of 1921, as amended and supplemented (9 CFR 201.97 and 7 U.S.C. 181-229)*

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 0581-0308. The time required to complete this information collection is estimated to average 1.5 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.

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information is also available in languages other than English.

To file a complaint alleging discrimination, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (a) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (b) fax: (202) 690-7442; or (c) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

**Instructions to Complete  
Statement of Assets, Liabilities, and  
Equity Special Report  
Form PSD 7002**

As an individual, partnership, corporation, or association engaged in business as a market agency selling livestock on a commission basis, you are required to file a special report with the Packers and Stockyards Division (PSD) on Form PSD 7002, Statement of Assets, Liabilities, an Equity Special Report.

You must file the form by the date shown in the letter notifying you to file the special report. You may be fined \$110 for each day the report remains delinquent. If space provided for any item is not sufficient, attach additional pages containing the information and make reference to the line number on the form. **All information must be completed on this form in its entirety. Failure to do so will result in the form being returned incomplete.**

Submit the completed form to the regional office of the Packers and Stockyards Division as listed below. The states, provinces, and territories covered by each regional office are listed below the regional office's address.

<b>Regional Offices of the Packers and Stockyards Division Agricultural Marketing Service, Fair Trade Practices Program</b>		
<b>Atlanta Regional Office</b> 75 Ted Turner Drive SW, Ste 230 Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: <a href="mailto:PSDAtlantaGA@ams.usda.gov">PSDAtlantaGA@ams.usda.gov</a>	<b>Denver Regional Office</b> 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: <a href="mailto:PSDDenverCO@ams.usda.gov">PSDDenverCO@ams.usda.gov</a>	<b>Des Moines Regional Office</b> 210 Walnut Street, Room 317 Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: <a href="mailto:PSDDesMoinesIA@ams.usda.gov">PSDDesMoinesIA@ams.usda.gov</a>
<b>States Covered</b>	<b>States Covered</b>	<b>States Covered</b>
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NL, NY, PA, PR, QC, RI, SC, TN, VA, VT, WV	AB, AK, AZ, BC, CA, CO, HI, ID, KS, MT, NM, NV, OK, OR, SK, TX, UT, WA, WY	IA, IL, IN, KY, MB, MI, , MN, MO, ND, NE, OH, ON, SD, WI

If you have any questions about the form or completing the form, please contact the regional office of the Packers and Stockyards Division that covers your state, province, or territory, as listed above.

**SECTION-BY-SECTION INSTRUCTIONS**

**FORM HEADER –BUSINESS ENTITY ID**

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

Line No.	Subject	Instruction
<b>GENERAL INFORMATION - SECTION</b>		
101 a and b	Reporting Date (mm/dd/yyyy)	Enter the assets, liabilities and equity analysis date. This is the date required in the letter provided by PSD.
102	Entity Name	Enter the name under which you are registered with PSD.
103	Trade Name/d.b.a	Enter the trade name under which you operate. This is the name the business uses, if applicable. If you do not operate with a "Trade Name", enter "N/A".
104 and 105	Mailing Address	Enter your mailing address. Enter street, city, state, and zip+4 code. This is the address where all correspondence from the PSD should be sent.
106 and 107	Operating Address	Enter the physical location of your operating address. Enter street, city, state, and zip +4 code. This is the address where you conduct your business services.
108	Contact Name	Enter the name of the person to be contacted regarding questions on this report.
109	Contact Telephone Number	Enter the telephone number where the contact may be reached.
110	Fax Number	Enter the Fax number used by the entity.
111	E-Mail Address	Enter the entity's e-mail address.
112	Web Site Address (if applicable)	Enter the complete Web site address the business operates. For example: <a href="http://www.WebSiteName@domain.com">www.WebSiteName@domain.com</a>
<b>STATEMENT OF ASSETS, LIABILITIES AND EQUITY – SECTION 2</b>		
201	Cash	Enter the total book balances of all bank accounts. An overdraft should be reported on line 223.
202	Custodial Account Overage	Enter the dollar amount of overage from analysis of Custodial Account. (A shortage should be reported on line 224.)
203	Cash Equivalents	Enter the dollar value of any current cash investments (savings accounts, securities, CD's, etc.). Include only those marketable securities that represent the cash available for current operations and not otherwise pledged as security.
204	Accounts Receivables from Owners, Officers, and Affiliated Companies	Enter the dollar amounts owed by owners, officers, or affiliated companies as a result of delivering goods or services, and extending credit in the ordinary course of business.
205	Accounts Receivables from All Others	Enter the dollar amounts owed by customers as a result of delivering goods or services, and extending credit in the ordinary course of business.
206	Total Trade Accounts Receivable-Net (Due in 1 year or less)	Enter the sum total of lines 204 and 205.
207	Livestock Inventory	Enter the dollar amount of livestock held for the purpose of sale to customers.
208	Meat and Meat Products Inventory	Enter the dollar amount of meat and meat food products inventory.

<b>Line No.</b>	<b>Subject</b>	<b>Instruction</b>
209	Other Inventory	Enter any merchandise, raw materials, work in process, finished goods, operating supplies and ordinary maintenance materials and parts other than livestock, to be consumed in the business during the next year.
210	Total Inventories	Enter the sum total of lines 207, 208 and 209.
211	Notes Receivable from Owners Officers, Related Entities	Enter the total dollar value owed to the company by owners, officers, or related entities that is due in 1 year or less.
212	Notes Receivable from All Others	Enter the total dollar value owed to the company by other than owners, officers or related entities that is due in 1 year or less.
213	Total Notes and Loans Receivable (Due in 1 year or less)	Enter the sum total of lines 211 and 212.
214	Advances on Livestock and Meat	Enter the dollar value of cash advances given for the purchase of livestock, meat, and meat products.
215	Other Current Assets	Enter the dollar value of prepaid expenses and other assets expected to be converted to cash or sold or consumed during the next year.
216	Total Current Assets	Enter the sum total of lines 201, 202, 203, 206, 210, 213, 214, and 215.
217	Plant, Property and Equipment	Enter the dollar value of land, buildings, plant, equipment and amortizable assets less accumulated depreciation and amortization.
218	Investments in subsidiaries and related companies	Enter the total dollar value of any investments in subsidiaries and related companies.
219	Due from owners, officers and related entities	Enter the dollar value due from owners, officers, and related entities that is expected to be received in more than 1 year from the reporting date of this report.
220	Other Assets	Enter the total dollar value of all others assets expected to be converted to cash, or sold or consumed in more than 1 year from the reporting date of this report.
221	Total Other Assets	Enter the sum total of lines 218, 219, and 220.
222	Total Assets	Enter the sum total of lines 216, 217, and 221.
223	Overdraft	Enter the total overdraft balances of all bank accounts, except custodial accounts.
224	Custodial Account Shortage	Enter the dollar amount of shortage from the Custodial Account analysis.
225	Livestock Payables	Enter the total dollar amount you owe for livestock.
226	Meat and Meat Products	Enter the total dollar amount you owe for meat and meat products
227	Other Payables to Owners, Officers, and Related Entities	Enter the total dollar amount you owe to owners, officers, and related entities, for other than livestock.
228	Other Payables	Enter the total dollar amount you owe to all vendors for other than livestock.

<b>Line No.</b>	<b>Subject</b>	<b>Instruction</b>
229	Total Payables	Enter the sum total of lines 225, 226, 227, and 228.
230	Current Maturities of Long-Term Debt related to Owners, Officers and Related Entities	Enter dollar amount of notes and loans due by you to owners, officers, and related entities in 1 year or less.
231	Current Maturities of Long-Term Debt related to Others	Enter the dollar amount of notes and loans due by you to other than owners, officers, and related entities in 1 year or less.
232	Total Current Maturities of Long Term Debt	Enter the sum total of lines 230 and 231.
233	Other Current Liabilities	Enter the total dollar value of any current liabilities due within 1 year of the reporting date of this report.
234	Total Current Liabilities	Enter the sum total of lines 223, 224, 229, 232, and 233.
235	Long-Term Debt, less Current Maturities related to Owners, Officers, and Related Entities	Enter the total dollar amount of notes, mortgages, bonds, and installments that are payable to owners, officers, and related entities after 1 year.
236	Long-Term Debt, less Current Maturities related to Others (Sources Not Related to Company)	Enter the total dollar amount of notes, mortgages, bonds, and installments that are payable to other than owners, officers, and related entities after 1 year.
237	Total Long-Term Debt, Less Current Maturities	Enter the sum total of lines 235 and 236.
238	All Other Liabilities	Enter all other liabilities owed after 1 year.
239	Total Liabilities	Enter the sum total of lines 234, 237, and 238.
240	Owner's Equity (Unincorporated)	If unincorporated, enter the dollar amount of the owner's net worth.
241	Stock Issued	If incorporated, enter the dollar amount of stock issued.
242	Additional paid-in capital	If incorporated, enter the dollar value of any additional paid-in capital.
243	Retained Earnings	If incorporated, enter the retained earnings.
244	Total Equity	Enter the sum of lines 240 through 243
245	Total Liabilities and Equity	Enter the sum total of lines 239 and 244 (should equal line 222).
<b>FINANCING INFORMATION – SECTION 3</b>		
301	Contingent Liabilities	Check appropriate box indicating whether your firm has contingent Liabilities
302	Describe financial obligations	Briefly explain the possible direct financial obligations which are unsettled as to the certainty of the liability and the amount.
303	Pledged as Collateral	Check appropriate box indicating whether your firm had Accounts Receivable and/or Inventories or any part thereof, pledged or assigned as collateral under a financing agreement.

<b>Line No.</b>	<b>Subject</b>	<b>Instruction</b>
304	Financial Institution with Security Interests	Enter the name of the financial institution that has security interests in your firm.
305 through 308	Name, Address, City, State, Zip+4, Contact Name, Contact Number	Enter the name, mailing address, contact name, and contact telephone number of the financial institution with a security interest in your firm.
309	Inventories Collateralized	Check appropriate box to indicate whether inventories are collateralized under the agreement.
310	Accounts Receivable Collateralized	Check appropriate box to indicate whether accounts receivable are collateralized under the agreement.
311	Borrowing Limit	Enter the dollar value of the borrowing limit under the agreement.
312	Borrowing Payable	Enter the dollar value of the borrowing payable as of the end of the reporting period.
313	Violation of Financial Agreement	Check appropriate box indicating whether you received notification you were in violation of any covenants of your financial agreement.
314	Waiver Provided	If line 313 is Yes, check appropriate box indicated financial institution provided a waiver.
315	Owners, Directors, Officers or Stockholder as Guarantors	Check appropriate box indicating whether or not any company owners, directors, officers or stockholders are named as a guarantor under the agreement.
316	Parent Company Named as Guarantor	Check appropriate box indicating whether or not the parent company is named as a guarantor under the agreement.
317	Minimum Cash Balance	Enter the dollar value of the minimum cash balance required to be maintained on deposit.
318	Minimum Working Capital	Enter the dollar value of the minimum working capital required to be maintained.
319	Other	Enter any other restrictions or covenants under the financing or loan agreement.
320	Livestock Trust Ratio	To calculate your Livestock Trust ratio, add Cash, Short-Term Securities (Certificate of Deposits, Money Market accounts, etc.) Account Receivables, and Livestock and Meat Inventories together, as of the analysis date. Divide this number by the amount of livestock Account Payables as of the analysis date. Enter this amount. (Add lines 201, 202, 203, 206, 207, and 208 and divide by line 225)
<b>CERTIFICATION – SECTION 7</b>		
401	Print Name	Print the name of the owner, officer, partner, or member responsible for this report.
402	Signature	The report must be signed a responsible person.
403	Phone number	Enter the phone number of the person signing the report
404	Date	Enter the date the report is signed.
405	Title	Enter the title of the person signing the report.