Instructions to Complete
Annual Report of Packers
Form PSD 3004

As a packer, you must file an annual report with the U.S. Department of Agriculture, Packers and Stockyards Division (hereinafter known as "PSD") on Form PSD 3004, Annual Report of Packers. If your purchases are less than **$500,000**, you only need to complete sections 1, 2, 3, Lines 401 through 404, and section 7. If you slaughter at more than one plant, you must complete a separate Form PSD 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 April 15th each year. If you file on a fiscal year basis, you must submit your Annual Report form 90 days after the close of your fiscal year. Requests for additional time to file this report must be received no later than the applicable filing dates above Failure to file this form may result with a complaint filed against the entity in a United States District Court charging the entity with violations of the Packers and Stockyards Act and seeking civil penalties as authorized by law for each day the report is delinquent. Section 10 of the FTC Act made applicable by Section 402 of the Act (7 U.S.C. 222).

All items must be completed on this form, in its entirety, before submitting the form. Failure to do so will result in the form being returned as incomplete. Attached financial statements do not replace the fully completed annual report form.

For questions about Form PSD 3004 please contact the Central Reporting Unit at 303-375-4264 or PSD-CRU@usda.gov. Forms and instructions are located on PSD's website at https://www.ams.usda.gov/resources/forms. Please email the completed form to the Central Reporting Unit at PSD-CRU@usda.gov, or fax to 844-303-0332, or mail to:

USDA PSD
P.O. Box 110639
Aurora, CO 80042

SECTION-BY-SECTION INSTRUCTIONS

FORM HEADER – BUSINESS ENTITY ID

Business Entity ID should be completed using information on the annual report letter or email.

FORM HEADER - EMAIL NOTIFICATIONS

By selecting the Email notification check box, you will receive an email reminder message from our system to the address listed on line 110 of the form each year that you are required to file your annual report. This email is a reminder that your report is due. This also lets us know you prefer emailed communications.

GENERAL INFORMATION – SECTION 1

Line No.	Subject	Instruction
101 a and b	Reporting Period	The reporting year covers the period of time operated the previous year, either calendar year or fiscal year. (FROM: should be the beginning of your reporting year; TO: should be the end of your reporting year, i.e., 01/01/20YY to 12/31/20YY) If you have recently registered, please enter the date you started operating (FROM) and the end of your reporting year (TO). If you cease operations and go inactive, the end of your reporting year (TO) will be the last date of operation.
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.
104 and 105	Mailing Address	Enter your mailing address. Enter street, city, state, and zip+4. This is the address where all correspondence from the Packers and Stockyards Division should be sent.
106 and 107	Operating Address	Enter the physical location of your operating address. Enter street, city, state, and zip+4. 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 the annual report.
109	Contact Telephone	Enter the telephone where the contact may be reached.
110	E-Mail Address	Enter the entity's e-mail address.
111	Fax Number	Enter the fax number used by the entity.
112	Web Site Address (if applicable)	Enter the complete Web site address the business operates. For example: www.WebSiteName@domain.com

ORGANIZATIONAL STRUCTURE – SECTION 2

Line No.	Subject	Instruction
201a through 205c	Owners, Members, Partners, Or Officers, (Name and Title), Percent	For each owner, officer, member, and every partner, enter their name, title, and respective percentage of ownership. Provide this information for every individual with any ownership interest, 10% or greater, in the applicant's operation. The person signing this report on line 702, must be listed.
206	Type of Organization	Check the appropriate box to indicate the type of organization as it applies to the business' operation.
207	Same Organization Reported	Check the appropriate box to indicate if your organization is the same as operated the previous year. If this is the first annual report filed, check the appropriate box.
208	Own or Operate a Scale	If this entity owns or operates a livestock scale which payment to sellers is determined fill in 209.
209	Payment for livestock	Check the appropriate box to indicate the basis of payment for the majority of livestock sold.
210	Electronic Evaluation Device Yes/No	If you use any type of electronic evaluation device (other than scale) for payment determination enter the type of equipment and the manufacturer on line 212.

Line No.	Subject	Instruction
211	Manufacturer of Electronic Device	List the manufacturer and type of instrument used to measure carcass characteristics to determine payment to sellers.
212	Business Control/Ownership	If this entity is owned or controlled by another business entity fill in line 213.
213	Business Name and Address	Enter the name and address of the owner/controlling business.
214	Interest in other Market Agency, Dealer Organization or Packing Company	If this entity, or any of its owners, officers, directors, members or employees, own an interest in any other market agency, dealer business, or packing company, complete 215a-218c.
215a. through 218a.	Related firms' names	List the names of the related firms owned by the person or firm's described in line 214.
215b. through 218b.	Person or firm with Relationship	List the name of the person or firm with ownership or control of the entity listed in column a.
215c. through 218c.	Percentage	List the percentage of ownership/control held by the person/firm listed in column b.

LIVESTOCK FEEDING OPERATIONS, PROCUREMENT, SLAUGHTER, AND MEAT PROCESSING – SECTION 3

Line No.	Subject	Instruction
301	Plant Name	Enter the name of plant used for your slaughter operation.
302 and 303	Mailing Address	Enter the mailing address of the plant. Enter street, city, state, and Zip+4. This is the address where all correspondence to the plant from Packers and Stockyards Division should be sent.
304 and 305	Plant Physical Address	Enter the physical address of the plant if it is different from the mailing address. Enter street, city, state, and zip+ 4.
306	Federal or State Inspection	Select the level of inspection provided at the plant.
307	FSIS or State Inspection Number	Enter the inspection number assigned to the plant.
308	Own or Lease	Check the ownership status. "Neither" indicates the plant performs custom slaughter.
309 through 312	Custom Slaughter Entities	Enter name and address (street, city, state, and zip+4), for each entity for which you slaughter at least 100 head or more on a custom basis at this plant during the reporting period. Add additional pages, as necessary.

Line No.	Subject	Instruction
313 through 319	Number of head of livestock custom slaughtered	For each of the entities listed on lines 309-312, enter total number of head of each category of livestock slaughtered by you on a custom basis during the reporting period. Add additional pages, as necessary. Enter custom slaughter numbers of head for all others that were listed on separate pages on line 317. Enter the total number of head additional entities 317. Enter total from entities less for whom you slaughter less than 100 head on 318. Enter sum totals of lines 313 through 318 on line 319.

For lines 320 through 323 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 No.	Subject	Instruction
320	Packer Owned	Enter all livestock slaughtered which 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.
321	From other packers	Enter all livestock slaughtered that were procured from other packers through committed supply arrangements more than 14 days before slaughter.
322	All other sources	Enter all other livestock slaughtered that were procured through committed supply arrangements more than 14 days before slaughter, not entered in lines 320 or 321.
323	Total Committed Procurement	Enter column totals of lines 320 through 322.
324	From Other Packers	Enter all livestock slaughtered that were procured from other packers through non-committed supply arrangements, which procure 14 days or less before slaughter.
325	Direct	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.
326	Through Public Markets	Enter the number of head procured through public markets from non-committed supply arrangements, which were procured 14 days or less before slaughter.
327	Total Non-Committed Procurement	Enter column totals of lines 324 through 326.
328	Livestock Sold	For each category of livestock procured but not slaughtered, enter the number of head sold during the reporting period.
329	Dead or Condemned	For each category of livestock procured but not slaughtered, enter the number of head that died or were condemned during the reporting period.

Line No.	Subject	Instruction
330	Total	Enter column totals of lines 328 and 329.
331	Total Slaughter	For each category of livestock, add lines, 319, 323, 327, then subtract line 330; enter as Total Slaughter.
332	Number Paid on Carcass Basis/Dressed Weight	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)
333	Meat Purchased Externally	For each category of livestock, enter total pounds of meat in thousands that are purchased externally or transferred from another plant for processing at your plant during the reporting period.
334	Total Products Shipped	For each category of livestock, enter total pounds of processed meat in thousands, excluding offal, shipped from your plant during the reporting period.

FINANCIAL INFORMATION – SECTION 4

Line No.	Subject	Instruction
401	Number of days livestock purchased	Enter the number of days livestock was purchased during the reporting year.
402	Livestock purchased for feeding	Enter the gross dollar amount of all livestock purchased for feeding.
403	Livestock purchased for slaughter	Enter the gross dollar amount of all livestock purchased for slaughter.
404	Total value livestock purchased	Total amount of lines 402 plus 403. This should be equal to line 603.
405 through 409	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 used for livestock payments.
410	Accounts Receivables/Inventories committed as collateral	Check the appropriate box indicating whether any Accounts Receivable and/or Inventories, or any part thereof, have been pledged or assigned as collateral under a financing or loan agreement.
411	Violation of Financial Agreement	Check appropriate box indicating whether you received notification you were in violation of any of the terms, conditions, and/or covenants of your financial agreement.
412	Waiver Provided	If line 411 is “Yes”, check appropriate box indicating financial institution provided a waiver.
413	Financial Institution same for livestock payments and loan agreements	Check the box if using the same financial institution for livestock payments and financial or borrowing agreements. If not checked complete lines 414 through 418 with appropriate information.
414 through 418	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 used for financial or loan agreements.
419	Livestock Trust Ratio	To calculate your Livestock Trust ratio, add Cash, Short-Term Securities (Certificate of Deposits, Money Market Accounts, etc.) Account Receivables, Livestock, Meat Inventories and Notes and Loans Receivables 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 501, 502, 505, 506, 507, and 512 and divide by line 523)

STATEMENT OF ASSETS, LIABILITIES AND EQUITY – SECTION 5

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 financial statements as an attachment to the fully completed annual report form.

NOTE: If you ONLY provide custom slaughter, and/or your livestock purchase volume is under $500k, you do not need to complete sections 5 and 6.

Line No.	Subject	Instruction
501	Cash	Enter the total book balances of all bank accounts. An overdraft should be reported on line 522.
502	Current Cash Equivalents	Enter the dollar amount of any current cash investments (money market accounts, securities, CD's, etc.). Include only those marketable securities that represent the cash available for current operations and not otherwise pledged as security.
503	Trade Accounts Receivable from Owners, Officers, and Affiliated Companies	Enter the dollar amounts owed by owners, officers, or affiliated companies because of delivering goods or services and extending credit in the ordinary course of business.
504	Accounts Receivable from All Others (Sources Not Related to Company)	Enter the dollar amounts owed by customers because of delivering goods or services and extending credit in the ordinary course of business.
505	Total Accounts Receivable-Net (Due in 1 year or less)	Enter the sum total of lines 503 and 504.
506	Livestock Inventory	Enter the dollar amount of livestock inventory
507	Meat and Meat Food Products Inventory	Enter the dollar amount of meat and meat food products inventory.
508	Other Inventory	Enter any merchandise, raw materials, work in process, finished goods, operating supplies and ordinary maintenance materials and parts other than livestock, or meat and meat products to be consumed in the business during the next year.
509	Total Inventories	Enter the sum total of lines 506 through 508.
510	Notes Receivable from Owners, Officers, Related Entities	Enter the total dollar amount owed to the company by owners, officers, or related entities that is due in 1 year or less.
511	Notes Receivable from All Others (Sources Not Related to Company)	Enter the total dollar amount owed to the company by other than owners, officers or related entities that is due in 1 year or less.
512	Total Notes and Loans Receivable (Due in 1 year or less)	Enter the sum total of lines 510 and 511.
513	Advances on Livestock	Enter the dollar amount of cash advances given for the purchase of livestock.
514	Other Current Assets	Enter the dollar amount of prepaid expenses and other assets expected to be converted to cash or sold or consumed during the next year.
515	Total Current Assets	Enter the sum total of lines 501, 502, 505, 509, 512, 513 and 514.
516	Plant, Property and Equipment	Enter the dollar amount of land, buildings, plant, equipment and amortizable assets less accumulated depreciation and amortization.
517	Investments in subsidiaries and related companies	Enter the total dollar amount of any investments in subsidiaries and related companies.

Line No.	Subject	Instruction
518	Due from owners, officers and related entities	Enter the dollar amount 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.
519	Other Assets	Enter the total dollar amount of all other assets expected to be converted to cash or sold or consumed in more than 1 year from the reporting date of this report.
520	Total Other Assets	Enter the sum total of lines 517 through 519.
521	Total Assets	Enter the sum total of lines 515, 516 and 520.
522	Overdraft	Enter the total overdraft balances of all bank accounts.
523	Livestock Payables	Enter the total dollar amount you owe for livestock.
524	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. (Due in one year or less.)
525	Other Payables (Sources Not Related to Company)	Enter the total dollar amount you owe to all vendors for other than livestock, meat, and meat products. (Due in one year or less.)
526	Total Trade Accounts Payables	Enter the sum total of lines 523, 524, and 525
527	Amount due to owners, officers, or related entities, 1 year or less	Enter dollar amount of notes and loans due by you to owners, officers, and related entities in 1 year or less.
528	Amount due to others 1 year or less (Sources not Related to Company)	Enter the dollar amount of notes and loans due by you to other than owners, officers, and related entities in 1 year or less.
529	Total Current Maturities of Long-Term Debt	Enter the sum total of lines 527 and 528.
530	Other Current Liabilities	Enter the total dollar amount of any accrued liabilities and other current liabilities due within 1 year of the reporting date of this report.
531	Total Current Liabilities	Enter the sum total of lines 522, 526, 529 and 530.
532	Amount due to owners, officers, or related entities, after 1 year	Enter the total dollar amount of notes, mortgages, bonds, and installments that are payable to owners, officers, and related entities after 1 year.
533	Amount due to others after 1 year (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.
534	Total Long-Term Debt, Less Current Maturities	Enter the sum total of lines 532 and 533.
535	All Other Liabilities	Enter all other liabilities owed after 1 year.

Line No.	Subject	Instruction
536	Total Liabilities	Enter the sum total of lines 531, 534, and 535.
537	Owner's Equity (Unincorporated)	If unincorporated, enter the dollar amount of the owner's net worth (should equal line 521 less line 536).
538	Stock Issued (Incorporated)	If incorporated, enter the dollar amount of stock issued.
539	Additional paid-in capital	If incorporated, enter the dollar amount of any additional paid-in capital.
540	Retained Earnings	If incorporated, enter the retained earnings.
541	Total Equity	Enter the sum of lines 537 through 540 (should equal line 521 less line 536).
542	Total Liabilities and Equity	Enter the sum total of lines 536 and 541 (should equal line 521).

STATEMENT OF REVENUE AND EXPENSES – SECTION 6

Line No.	Subject	Instruction
601	Net Sales	Enter the value of gross sales less sales returns and allowances.
602	Opening Inventory	Enter the dollar amount of inventory at the beginning of the reporting period.
603	Livestock Purchases	Enter the dollar amount of livestock purchases during the reporting period (this should equal line 404).
604	Meat and Meat Products Purchases	Enter the dollar amount of meat and meat products purchased during the reporting period.
605	Other Purchases	Enter the dollar amount of all other purchases during the reporting period.
606	Subtotal	Enter the sum of lines 602 through 605.
607	Closing Inventory	Enter the dollar amount of inventory at the end of the reporting period.
608	Total Cost of Sales	Subtract line 607 from 606.
609	Gross Profit	Subtract line 608 from line 601.
610	Manufacturing	Enter the dollar amount of manufacturing expenses incurred during the reporting period. This includes all direct costs related to your slaughtering and process operations.
611	General, Sales, and Administrative	Enter the dollar amount of all General, Sales, and administrative expenses incurred during the reporting period.
612	Depreciation and Amortization	Enter the dollar amount of depreciation and amortization during the reporting period.
613	Total Operating Expenses	Enter the sum of lines 610 through 612.
614	Operating Income or Loss	Subtract line 613 from line 609; enter the difference as Operating Income (+) or Loss (-).
615	Other Additions to Income	Enter any other additions to income during the reporting period.

Line No.	Subject	Instruction
616	Interest Expense	Enter the dollar amount of all interest expenses incurred during the reporting period as a negative number.
617	Other Deductions from Income	Enter any other deductions from income during the reporting period as a negative number.
618	Adjustments to Operating Income + or -	Enter the sum of lines 615 through 617.
619	Net Profit or Loss	Add line 618 to line 614; enter the sum as Net Profit (+) or Loss (-) Before Income Tax.

CERTIFICATION – SECTION 7

Line No.	Subject	Instruction
701	Print Name	Print the name of the owner, officer, partner, or member responsible for this report. Must be lines in lines 201-205.
702	Signature	The report must be signed by a responsible person listed in lines 201-205.
703	Telephone	Enter the telephone number of the person signing the report.
704	Date	Enter the date the report is signed.
705	Title	Enter the title of the person signing the report.