Instructions to Complete
Annual Report of Live Poultry Dealers
Form PSD 3002

Each individual, corporation, and association engaged in business as a live poultry dealer is required to file an annual report with the U.S. Department of Agriculture, Agricultural Marketing Service, Fair Trade Practices Program, Packers and Stockyards Division (hereinafter known as "PSD") on Form PSD 3002, Annual Report of Live Poultry Dealers.

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 by 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, and may also result in an increase to your FI. (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. Failure to do so will result in the form being returned as incomplete. Attached financial statements so not replace the fully completed annual report form.

For questions about Form PSD 3002 please contact the PSD 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

Definition of a marketing agreement: *Packers and Stockyards Division 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.*

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 Notifications 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 your report is due. It will also let us know you prefer emailed communications.

Line No.	Subject	Instruction
GENERAL INFORMATION - SECTION 1		
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 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 Packers and Stockyards Program 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 number where the person 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		
201a through 205c	Owners, Members, Partners, Or Officers, (Name and Title), Percent Ownership	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 802, must be listed in this section.
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	Business Control/Ownership	If this entity is owned or controlled by another business entity fill out 209.
209	Business Name and Address	List the name and address of the owner/ controlling business.
210	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 fill out 211-215

Line No.	Subject	Instruction
211a. through 215a.	Related firms' names	List the names of the related firms owned by the reporting business.
211b. through 215b.	Person or firm with Relationship	List the name of the person or firm with ownership or control of the entity listed in column a.
211c. through 215c.	Percentage	List the percentage of ownership/control held by the person/firm listed in column b.
FINANCIAL INFORMATION – SECTION 3		
301 through 305	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 grower or poultry payments.
306	Accounts Receivables/Inventory committed as collateral	Check the appropriate box indicating whether or not any Accounts Receivable and/or Inventory, or any part thereof, have been pledged or assigned as collateral under a financing or loan agreement.
307	Violation of Financial Agreement	Check appropriate box indicating whether you received notification you were in violation of any terms, conditions, and/or covenants of your financial agreement.
308	Waiver provided	If line 307 is "Yes", check appropriate box indicating financial institution provided a waiver.
309	Financial Institution same for grower payments and loan agreements	Check the box if using the same financial institution for growing/poultry payments and financial or loan agreements as reported on line 301. If not checked complete lines 310 through 314 with appropriate information.
310 through 314	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.
315	Livestock Trust Ratio	To calculate your Poultry Trust ratio, add Cash, Short-Term Securities (Certificate of Deposits, Money Market accounts, etc.) Accounts Receivable, Inventory, and Notes and Loans Receivables together, as of the analysis date. Divide this number by the amount of Total Account Payables as of the analysis date. Enter this amount (add lines 601, 602, 605, 606, and 609, then divide by line 621).
OPERATING INFORMATION – SECTION 4		
401	Producing poultry under grow out contracts for slaughter	Check box if you slaughter poultry produced under grow out contract with independent growers for which the poultry and feed were provided by you to the grower.
402	Producing poultry under marketing agreements for slaughter	Check box if you slaughter poultry produced under marketing agreement with independent growers. *(For a definition of a marketing agreement, see the first page of the instructions.)*
403 through 409	Type of activity	Check all appropriate boxes.

Line No.	Subject	Instruction
410	Number of grow-out and/or marketing agreements	Enter the number of broiler farms with which you have a contract(s) as of the last day of the reporting period.
411 through 413	Poultry purchased, obtained, sold outside state of slaughter or sale. Poultry meat sold outside of state.	Check either Yes or No.
414 through 420	Location of Slaughter Facilities	Enter Slaughter Facility name, FSIS number, address (street, city, state and zip+ 4) and telephone for each slaughtering facility in the spaces provided. If more space is needed, you may attach additional pages.
421 through 430	Location of Feed Mills	Enter Feed Mill name, address (street, city, state and zip+ 4) and telephone phone or each facility in the spaces provided. If more space is needed, you may attach additional pages.
TOTAL SLAUGHTER – SECTION 5		
501 a - c	Grow out Contracts	For each category of poultry, enter the number of head and number of pounds (lbs.) grown under grow out contracts.
502 a – c	Marketing Agreement	For each category of poultry, enter the number of head and number of pounds (lbs.) raised under marketing agreement with independent grower. *(For a definition of a marketing agreement, see the first page of the instructions.)*
503 a – c	Company or Company owned	For each category of poultry, enter the number of head and number of pounds (lbs.) grown by your company or company-owned farm.
504 a – c	Live Poultry Purchased	For each category of poultry, enter the number of head and number of pounds (lbs.) livestock poultry as 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.
505 a – c	Total Poultry Procured	For each column, enter the sum of lines 501 through 504.
506 a – c	Live Poultry Sold	For each category of poultry enter the number of head and number of pounds (lbs.) sold live during the reporting period.
507 a – c	Total Poultry custom slaughtered by you for others	For each category of poultry enter the number of head and number of pounds (lbs.) slaughtered by you for others during the reporting period.
508 a – c	Total Slaughter	For each column, subtract line 506 from 505, add line 507; enter as Total Slaughtered.

Line No.	Subject	Instruction
STATEMENT OF ASSETS, LIABILITIES AND EQUITY – SECTION 6		
This section must be completed <u>on this form</u>. 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.		
601	Cash	Enter the total book balances of all bank accounts, except the custodial account. An overdraft should be reported on line 618.
602	Cash Equivalents	Enter the dollar amount of any current cash investments (savings, securities, CD's, etc.). Include only those marketable securities that represent the cash available for current operations and not otherwise pledged as security.
603	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.
604	Accounts Receivables from All Others (Sources Not Related to Company)	Enter the dollar amounts owed by customers as a result of delivering goods or services and extending credit in the ordinary course of business.
605	Total Accounts Receivable-Net (Due in 1 year or less)	Enter the sum total of lines 603 and 604.
606	Inventory	Enter the dollar amounts of inventory
607	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.
608	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.
609	Total Notes and Loans Receivable (Due in 1 year or less)	Enter the sum total of lines 607 and 608.
610	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.
611	Total Current Assets	Enter the sum total of lines 601, 602, 605, 606, 609 and 610.
612	Plant, Property and Equipment	Enter the dollar amount of land, buildings, plant, equipment and amortizable assets less accumulated depreciation and amortization.
613	Investments in subsidiaries and affiliated companies	Enter the total dollar amount of any investments in subsidiaries and related companies.
614	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.

Line No.	Subject	Instruction
615	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.
616	Total Other Assets	Enter the sum total of line 613, 614 and 615.
617	Total Assets	Enter the sum total of lines 611, 612, and 616.
618	Overdraft	Enter the total overdraft balances of all bank accounts.
619	Payables to Owners, Officers, and Related Entities	Enter the total dollar amount you owe to owners, officers, and related entities. (Due in 1 Year or Less)
620	Other Payables (Sources Not Related to Company)	Enter the total dollar amount you owe to all other vendors. (Due in 1 Year or Less)
621	Total Payables	Enter the sum total of lines 619 and 620.
622	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.
623	Amount due to others 1 year or less	Enter the dollar amount of notes and loans due by you to other than owners, officers, and related entities in 1 year or less.
624	Total Current Maturities of Long Term Debt	Enter the sum total of lines 622 and 623.
625	Accrued and 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.
626	Total Current Liabilities	Enter the sum total of lines 618, 621, 624, and 625.
627	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.
628	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.
629	Total Long-Term Debt, Less Current Maturities	Enter the sum total of lines 627 and 628.
630	Total Liabilities	Enter the sum total of lines 626 and 629
631	Owner's Equity (Unincorporated)	If unincorporated, enter the dollar amount of the owner's net worth
632	Stock Issued (Incorporated)	If incorporated, enter the dollar amount of common stock.
633	Additional paid-in capital	If incorporated, enter the dollar amount of any additional paid-in capital.
634	Retained Earnings	If incorporated, enter the retained earnings.
635	Total Equity	Enter the sum of lines 631 through 634 (should equal line 617 less line 630).
636	Total Liabilities and Equity	Enter the sum total of lines 630 and 635 (should equal line 617)

Line No.	Subject	Instruction
STATEMENT OF REVENUES AND EXPENSES – SECTION 7		
701	Net Sales	Enter the value of gross sales less sales returns and allowances
702	Opening Inventory	Enter the dollar amount of inventory at the beginning of the reporting period.
703	Live Poultry Purchases	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 chicks or poults purchased for raising in this number.
704	Poultry Grow Outs	Enter the dollar amount spent on poultry grow outs during the reporting period if poultry was acquired through a grow out contract, marketing agreement, or poultry grown by your company or company-owned farm (Line 501 a-c, 502 a-c and/or 503 a-c).
705	Other Purchases	Enter any other purchases not described above along with the following costs: feed, medication, disinfectant, litter supplement, fuel supplement, veterinary expenses, etc.
706	Subtotal	Enter the sum of lines 702 through 705.
707	Closing Inventory	Enter the dollar amount of inventory at the end of the reporting period.
708	Total Cost of Sales	Subtract line 707 from 706; enter the difference as the Total Cost of Sales.
709	Gross Profit	Subtract line 708 from line 701; enter the difference as Gross Profit.
710	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.
711	General, Sales, and Administrative	Enter the dollar amount of all General, Sales, and administrative expenses incurred during the reporting period.
712	Depreciation and Amortization	Enter dollar amount of depreciation and amortization during the reporting period.
713	Total Operating Expenses	Enter the sum of lines 710 through 712
714	Operating Income or Loss	Subtract line 713 from line 709; enter the difference as Operating Income (+) or Loss (-).
715	Other Additions to Income	Enter any other additions to income during the reporting period.
716	Interest Expense	Enter the dollar amount of all interest expenses incurred during the reporting period as a negative number.
717	Other Deductions from Income	Enter any other deductions from income during the reporting period as a negative number.
718	Adjustments to Operating Income (+) or Loss (-)	Enter the sum of lines 715 through 717.
719	Net Profit or Loss	Add line 718 to line 714; enter the sum as Net Profit (+) or Loss (-).

Line No.	Subject	Instruction
CERTIFICATION – SECTION 8		
801	Print Name	Print the name of the owner, officer, partner, or member responsible for this report. Must be listed in lines 201-205.
802	Signature	The report must be signed by a responsible person.
803	Telephone	Enter the telephone of the person signing the report
804	Date	Enter the date the report is signed.
805	Title	Enter the title of the person signing the report.