

INSTRUCTIONS FOR P&SP 3004

ANNUAL REPORT OF PACKERS

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 as 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 receive an email message from our system reminding you that your annual report is due, with instructions to go to the E-Files website located at <https://formsadmin.sc.egov.usda.gov/>.

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 No.	Instruction
301	Enter the number days livestock was purchased during the reporting year.
302	Enter the gross dollar value of all livestock purchased for feeding.
303	Enter the gross dollar value of all livestock purchased for slaughter.
304	Enter the sum of lines 302 and 303. (This amount should equal line 503)
305	Check the 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.
306	Enter the name of the bank used for livestock transactions.
307	Enter the physical address of bank listed on line 306.
308	Enter the city, state, and zip code of the 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 No.	Instruction
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.

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 No.	Instruction
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.
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).
405	Enter the sum of lines 403 and 404.
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.
407	Enter the dollar value of livestock inventory.
408	Enter the dollar value of meat and meat food products inventory.
409	Enter the dollar value of any other inventory.
410	Enter the sum of lines 407 through 409.
411	Enter the dollar value of other current assets.
412	Enter the sum of lines 401, 402, 405, 406, 410, and 411.
413	Enter the dollar amount of your firm's long-term investments.
414	Enter the dollar value of the property, plant, and equipment owned by your firm, net of accumulated depreciation and amortization.
415	Enter the dollar value of all other long-term assets.
416	Enter the sum of lines 413 through 415.
417	Enter the sum of lines 412 and 416. (This amount should be equal to line 429).
418	Enter the bank overdraft amount as the overdraft on the firm's books, not the overdraft shown on the bank statement.
419	Enter the total dollar amount you owe for livestock.
420	Enter the total dollar amount due in one year or less to sources not related to the company.
421	Enter dollar amount due in one year or less to subsidiaries and affiliated companies and other sources related to the company.

422	Enter the sum of lines 419 through 421.
423	Enter the total dollar value of demand notes, and the portion of long-term notes that is due in one year or less.
424	Enter the total dollar value of any other current liabilities that have not already been included on lines 418 through 423.
425	Enter the sum of lines 418, 422, 423, and 424.

Line No.	Instruction
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).
427	Enter the sum of lines 425 and 426.
428	Enter the firm's Total Net Worth (Equity).
429	Enter the sum of lines 427 and 428 (this amount should equal line 417, Total Assets).

INCOME STATEMENT - SECTION 5

Line No.	Instruction
501	Enter value of gross sales less sales returns and allowances.
502	Enter the dollar amount of inventory at the beginning of the reporting period.
503	Enter the dollar amount of livestock purchased during the reporting period (this should equal line 304).
504	Enter the dollar amount of meat and meat food products purchased during the reporting period.
505	Enter the dollar amount of all other purchases during the reporting period.
506	Enter the sum of lines 502 through 505.
507	Enter the dollar amount of inventory at the end of the reporting period.
508	Subtract line 507 from line 506; enter the difference as the Total Cost of Sales.
509	Subtract line 508 from line 501; enter the difference as Gross Profit.

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
511	Enter the dollar amount of all General, Sales, and Administrative expenses incurred during the reporting period.
512	Enter the dollar value of depreciation and amortization during the reporting period.

Line No.	Instruction
513	Enter the sum of lines 510, 511, and 512.
514	Line 509 less line 513; enter the difference as Operating Income (+) or Loss (-).
515	Enter any other additions to income during the reporting period.
516	Enter the dollar amount of all interest expenses incurred during the reporting period as a negative number.
517	Enter any other deductions from income during the reporting period as a negative number.
518	Enter the sum of lines 515, 516, 517.
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 No.	Instruction
601-604	Enter plant name, mailing address of plant, and physical address of facility.
605-606	Check highest level of inspection and inspection number if inspected.
607	Check ownership status. Neither ⁷ indicates plant performs custom slaughter for you.
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.

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.
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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 No.	Instruction
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.
619	Enter all livestock slaughtered that were procured from other packers through committed supply arrangements more than 14 days before slaughter.
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.
621	Enter column totals (lines 618 through 620).
622	Enter all livestock slaughtered that were procured from other packers through non-committed supply arrangements, which procure 14 days or less before slaughter.
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.
624	Enter the number of head procured through public markets from non-committed supply arrangements, which procure 14 days or less before slaughter.
625	Enter column totals (lines 622 through 624) on line 625.

626	For each category of livestock procured but not slaughtered, enter the number of head sold during the reporting period.
627	For each category of livestock procured but not slaughtered, enter the number of head that died or were condemned during the reporting period.
628	Enter column totals (lines 626 and 627) on line 628.
629	For each category of livestock, add lines 617, 621, 625, and subtract line 628; enter as Total Slaughter.

Line No.	Instruction
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).
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.
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.
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 No.	Instruction
701-705	Enter the date the report was signed, the title or authority of the person signing the report, phone number, and signature.