

**Instructions to Complete
Supplemental Balance Sheet – Live Poultry Dealer
Form P&SP –3610**

Mail the completed form to the appropriate regional office of the Packers and Stockyards Program as listed below. The states covered by each regional office are listed below the regional office's address.

Penalty for failure to file: You may be fined \$110 for each day the report remains delinquent.

Regional Offices of the Packers and Stockyards Program Grain Inspection, Packers and Stockyards Administration		
Eastern Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	Western Regional Office 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	Midwestern Regional Office Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	States Covered	States Covered
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, PR, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, NE, SD, WI

Additional copies of the form may be obtained from the regional office covering your state. All inquiries concerning any section or part of a section contained in the form can also be addressed to that regional office.

Line No.	Subject	Instructions
General Information		
1	Balance Sheet Date	Enter the date the Balance Sheet was prepared. All information provided on the form must be current as of the balance sheet date.
2	Name and Address of Live Poultry Dealer	List the name of the Live Poultry Dealer and the mailing address (physical address not a P.O. box).
Section 1 – Assets		
A	Current Assets	Complete lines 3 through 21.
3	Cash on Hand and in Banks	Enter the dollar value of cash on hand and cash in the bank.
4	Temporary Cash Investments	Enter the dollar value of any temporary cash investments (securities, CD's, etc.).
5	Accounts Receivable from Trade	Enter the dollar value of accounts receivable owed to you from trade (for example, money owed for poultry or poultry products sold).
6	Accounts Receivable from Others	Enter the dollar value of accounts receivable owed to you from others (owners, officers, etc.).
7	Subtotal	Add lines 5 and 6; enter as the subtotal of accounts receivable before allowance.
8	Less Allowance for Doubtful Accounts	Enter the dollar of allowance for doubtful accounts.
9	Net Accounts Receivable	Subtract line 8 from line 7; enter as the net accounts receivable.
10	Due from Subsidiaries and Affiliated Companies	Enter the dollar value of notes and loans receivable due within one year from subsidiaries and affiliated companies.

Line No.	Subject	Instructions
11	Due from Owners, Directors, Officers, Stockholders	Enter the dollar value of notes and loans receivable due within one year from owners, directors, officers, and stockholders.
12	Due from Others	Enter the dollar value of notes and loans receivable due within one year from others.
13	Total Dollar Value of Notes & Loans Receivable	Add lines 10 through 12; enter as the total dollar value of notes and loans receivable due within one year.
14	Live Poultry	Enter the dollar value of live poultry from purchases and grow out contracts inventory on hand.
15	Poultry Products	Enter the dollar value of poultry products in inventory.
16	Other Inventories	Enter the dollar value of all other inventories on hand.
17	Total Dollar Value of Inventories	Add lines 14 through 16; enter as the total dollar value of inventories on hand.
18	Advances made on Live Poultry	Enter the dollar value of advances made on live poultry.
19	Prepaid Expenses	Enter the dollar value of all prepaid expenses.
20	Other Current Assets	Enter the dollar value of any other current assets.
21	Total Current Assets	Add lines 3, 4, 9, 13 and 17 through 20; enter as the total amount of current assets.
B	Investments	Complete lines 22 through 24.
22	Subsidiaries & Affiliated Companies	Enter the dollar value of investments in the subsidiaries and affiliated companies.
23	Other	Enter the dollar value of any other investments you have.
24	Total Investments	Add lines 22 and 23; enter as the total dollar value of investments.
C	Fixed Assets	Complete lines 25 through 29.
25	Land	Enter the dollar value of the land your firm owns.
26	Buildings, Equipment, & Other Fixed Assets	Enter the dollar value of the building, equipment, and all other fixed assets that your firm owns.
27	Less Accumulated Depreciation & Amortization	Enter the dollar value of the accumulated depreciation of the items in line 26.
28	Total Dollar Value of Fixed Assets	Subtract line item 27 from 26; enter as the total dollar value of fixed assets.
29	Net Fixed Assets	Add line 25 and 28; enter as net fixed assets.
D	Other Assets	Complete lines 30 through 35.
30	Notes Receivable	Enter the dollar value of any notes receivable due after one year.
31	Goodwill, Patents, Trade-marks	Enter the amortized value of any goodwill, patents, trade-marks your firm has obtained.
32 and 33	Other Assets	Enter a brief description of any other assets your firm has and enter the dollar value for those assets.
34	Total Other Assets	Add lines 30 through 33; enter as the total dollar value of all other assets.
35	Total Assets	Add lines 21, 24, 29 and 34; enter as the total dollar value of the assets your firm has.
Section 2 – Liabilities And Owners’ Equity		
A	Current Liabilities	Complete lines 36 through 48.
36	Bank Overdraft	Enter the dollar value of any bank overdraft.
37	Accounts Payable – Live Poultry	Enter the dollar value of accounts payable for live poultry, for both purchases and grow out contracts.
38	Accounts Payable – Other	Enter the dollar value of accounts payable for other items.

Line No.	Subject	Instructions
39	Due to Banks, Financing, & Lending Companies	Enter the dollar value of notes and loans payable due within one year to banks, financing and lending companies.
40	Due to Subsidiaries & Affiliated Companies	Enter the dollar value of notes and loans payable due within one year to subsidiaries and affiliated companies.
41	Due to Owners, Directors, Officers, Stockholders	Enter the dollar value of notes and loans payable due within one year to owners, directors, officers, and/or stockholders.
42	Due to Others	Enter the dollar value of notes and loans payable due within one year to others.
43	Total Dollar Value of Notes & Loans	Add lines 39 through 42; enter as total dollar value of notes and loans payable due within one year.
44	Accrued Liabilities	Enter the dollar value of any accrued liabilities.
45	Accrued Federal & Other Income Taxes	Enter the dollar value of accrued federal and other income taxes.
46	Accrued Other Taxes	Enter the dollar value of any other accrued taxes.
47	Other Current Liabilities	Enter the dollar value of any other current liabilities.
48	Total Current Liabilities	Add lines 36 through 38 and line items 43 through 47; enter as the total dollar value of current liabilities.
B	Long-Term Liabilities	Complete lines 49 through 53.
49	Due to Subsidiaries & Affiliated Companies	Enter the dollar value of notes and loans payable due after one year to subsidiaries and affiliated companies.
50	Due to Owners, Directors, Officers, Stockholders	Enter the dollar value of notes and loans payable due after one year to owners, directors, officers, and/or stockholders.
51	Due to Others	Enter the dollar value of notes and loans payable due after one year to others.
52	Total Long-Term Liabilities	Add lines 49 through 51; enter the total dollar value of long-term liabilities.
53	Total Liabilities	Add lines 48 and 52; enter as the total dollar value of liabilities.
54	Deferred Income Taxes	Enter the dollar value of deferred taxes.
D	Owner's Equity	If incorporated, complete lines 55 through 59. If unincorporated, complete line 60.
55	Capital Stock – Preferred & Common	Enter the value of capital stock, both preferred and common stock.
56	Additional Paid-In Capital	Enter the dollar value of any additional paid-in capital.
57	Retained Earnings	Enter the dollar value of retained earnings.
58	Less Cost of Treasury Stock	Enter the dollar value of the cost of Treasury stock.
59	Total Retained Earnings	Subtract line 58 from 57; enter as the dollar value of total retained earnings.
60	Owner's Capital – Net of Withdrawals	Enter the dollar value of Owners' Capital, net of withdrawals.
61	Total Owner's Equity	Add lines 55, 56, 59, & 60; enter as the dollar value of total owners' equity.
62	Total Liabilities & Owner's Equity	Add lines 53, 54 and 61; enter as the total dollar value of liabilities and owner's equity.
E	Contingent Liabilities	Briefly explain the possible direct financial obligations which are unsettled, specify the certainty of a liability and the projected amount.

Line No.	Subject	Instructions
Certification		
63	Date	Enter the date the form was signed.
64	Title	Enter the title of the person signing the form.
65	Signature	A sole proprietor, partner, officer of a corporation, or a person of authority if an LLC must sign the form.