

Washington Animal Agriculture Team



Fact Sheet # 1001-2011

Beef, Pork and Lamb Checkoffs: *Fairs and Youth Shows Responsibilities To Collect*

Sarah Maki Smith,
WSU Area Extension Animal Scientist

By federal law, all producers (adult or youth) selling cattle, pigs, or sheep for any reason and regardless of purpose, age, or sex of animal must pay Checkoff dues to support research, promotion, and informational assessments mandated by the U.S. Congress. The Beef Checkoff and the Pork Checkoff have been in place since 1985 and the Lamb Checkoff was approved in 2002. The goals of the Checkoff programs are to strengthen the position of and expand the market for beef, pork and lamb products. The Beef Checkoff requires Washington state cattle producers to pay \$1.50 per head each time the animal changes ownership. The Pork Checkoff requires producers to pay \$0.40 per \$100 of value on first time sales of hogs in three separate categories; feeder pigs, market pigs, and breeding hogs. The Lamb Checkoff requires producers to pay one-half cent (\$.005) per pound of live lamb/sheep and \$0.30 per head of lamb/sheep purchased for slaughter by first handlers. A first handler is defined as an entity that takes possession of the lamb for slaughter (including custom slaughter or sale directly to the consumer). Most funds are collected and used for generic promotion, research, and information

dissemination at the national level, however funds from both the Beef Checkoff and Pork Checkoff are remitted back to the state to use for promotion, research, and education at the state level. Youth livestock producers have benefited both directly and indirectly from the Checkoff programs. Directly, both the Pork Checkoff and Beef Checkoff have developed programs directly geared toward youth producers and consumers; such as quality assurance programs, ambassadorships, recipes and awareness toward young consumers of beef and pork. Indirectly, economic analysis of the programs has demonstrated that each Checkoff program has been beneficial for both producers and consumers, increasing demand and the quality of supply. Increased demand and quality has resulted in increased prices received for cattle, swine, and lambs for both adult and youth producers.

So does this mean 4-H/FFA youth selling market animals at county fairs and youth shows must pay Checkoff funds for their respective species? Yes, if they sell their animal at the 4-H/FFA livestock auction, by federal law Checkoff funds must be assessed and collected and

remitted as required by respective agencies. Youth are considered producers, as they are producing and marketing cattle, pigs, or sheep and therefore must abide by the same rules as adult producers. For fairboards and livestock sale committee staff and volunteers who work with the sale of livestock only once a year, this assessment can be confusing because of differences in how each species is collected and where funds are remitted. This fact sheet has been organized to help county fair boards and livestock sale committee personnel ensure compliance with these federal mandates and to help further strengthen the marketing and demand of beef, pork, and lamb products.

GENERAL REQUIREMENTS

All Washington fairs or youth shows holding a 4-H/FFA livestock sale are required to submit a "Special Sale Application" to the Washington State Department of Agriculture (WSDA) Livestock Inspection Program. This application must be submitted and approved to sell livestock and must be submitted to WSDA 15 days prior to the sale to be considered. The \$50 application fee is waived for sales affiliated with 4-H/FFA. The Special Sale Application is available on the WSDA website at <http://agr.wa.gov/FoodAnimal/Livestock> and is included in the Appendix. This application will notify the area WSDA livestock inspector of the sale and the need for a livestock inspection. For more information on this application please contact WSDA Livestock Inspection Program at (360) 902-1855.

BEEF CHECKOFF

The Beef Checkoff is due every time a bovine animal (dairy or beef) is sold. Under the law both the buyer and the seller are responsible for collecting and remitting the \$1.50 per head Beef Checkoff. However, whoever makes the payment to the seller is considered a "Collection Point" and must withhold the \$1.50/head Checkoff. The funds are to be remitted to the Washington State Beef Commission who oversees the administration of these

funds. The fairboard or livestock sale committee, whoever is issuing the check to the youth selling the steer or dairy heifer, is considered the "Collection Point". In Washington State the Beef Checkoff is typically collected by the WSDA Livestock Inspection Program when livestock inspections are conducted for sale of animals (change of ownership) and they remit the Checkoff fee to Washington State Beef Commission. The WSDA Special Sale Application should notify the local livestock inspector of the need for a livestock inspection at your 4-H/FFA livestock sale. However, it is wise for the sale committee to be in contact with local livestock inspectors to arrange time and review of paper work and animals. WSDA livestock inspectors can be identified by calling the WSDA Livestock Inspection Program at (360) 902-1855 or visiting their website at <http://agr.wa.gov/FoodAnimal/Livestock>.

Typical 4-H/FFA Beef/Dairy Animal Project:

4-H or FFA youth exhibit a steer at a fair that will be sold through the 4-H/FFA livestock auction. The youth must submit a Certificate of Permit (haul slip) or satisfactory proof of ownership with cattle transported to the fair for sale. Washington State Department of Agriculture Livestock Inspectors will review the haul slip and proof of ownership and inspect the animal for brand identification. Livestock inspection fees and the \$1.50 Beef Checkoff is charged to the sale committee by WSDA. The WSDA will provide the sale committee with a Livestock Identification Summary that itemizes the inspection and Checkoff fees. The sale committee would withhold \$1.50 along with other fees (livestock inspection, transportation, commission, etc.) from the payment to the 4-H exhibitor selling the beef or dairy animal. The WSDA Livestock Inspection Program will remit the \$1.50 Checkoff fee for each animal sold to the Washington Beef Commission.

Since the Beef Checkoff is collected by a third party (WSDA Livestock Inspection

Program) through a required inspection and on a per-head basis the Beef Checkoff is the easiest to calculate and for fair and youth shows to be in compliance with. For additional information on the Beef Checkoff program or how to remit funds contact the Washington State Beef Commission at (206)444-2902 or at <http://wabeef.org>.

PORK CHECKOFF

The Pork Checkoff requires producers, including 4-H and FFA members, to pay \$0.40 per \$100 value on the first sale of pigs in three separate categories; feeder pigs, market pigs, and breeding animals. Since youth purchase their 4-H/FFA swine project as a feeder pig (producer of feeder pig should pay Pork Checkoff assessment as first point sale of feeder pig) but sell it as a market pig, they must pay the \$0.40 per \$100 value when they sell their pig at the 4-H/FFA auction. The value of the pig is determined by the **gross sale price** received when the pig goes through the 4-H/FFA auction. Therefore, if at the 4-H/FFA sale the pig sells for \$3.00/pound, that is the basis for which the Pork Checkoff should be collected since it is the first point of sale for the animal as a market pig. Any pigs that are “turned” or re-sold to the packer would be considered the second point of sale as a market hog and Checkoff funds would not need to be collected. The packer buyers should be informed that the Checkoff has been deducted and exempt youth from another checkoff being deducted on the turned or re-sale price. Since there is no inspection process like in the Beef Checkoff; the 4-H/FFA livestock auction, as the marketing agency, is the “Collection Point” and must collect and remit the Pork Checkoff to the National Pork Board. The Instructions for Remittance of 100% Legislative Checkoff is included in the Appendix.

Typical 4-H/FFA Swine Animal Project:

4-H or FFA youth exhibit a market swine at the fair that will be sold through the 4-H/FFA livestock auction. The youth sells the 260 pound pig for \$3.50 per pound, for a gross sale of \$910 (260lbs *\$3.50/lb=\$910). The amount of promotion

assessment would be \$3.64 ($\$910/\100 value * \$0.40 assessment = \$3.64) and needs to be remitted to the National Pork Board. The sale committee would withhold \$3.64 along with other fees (transportation, commission, etc.) from the payment to the 4-H/FFA exhibitor selling the pig.

The easiest way for fair boards or livestock sale committees to determine the required Pork Checkoff amount due is to take the gross value of pigs sold by 4-H/FFA youth at the fair and multiplying by \$0.0040 ($\0.40 divided by \$100 value = \$0.004 per \$1 of animal sold). For example if the gross value of the 100 fair pigs averaging 255 pounds and selling for an average of \$3.00/pound was \$76,500 (100 pigs * 255lbs/pig * \$3.00/lb = \$76,500), the total Pork Checkoff assessment for all pigs sold would be \$306 and should be submitted to the National Pork Board within 15 days after the sale. Remember sale committees must determine this amount on the value of the animal sold through the auction at, NOT the turned value. The turned value is the second point of sale. If the animal was sold for the turned value prior to being sold through the 4-H/FFA livestock sale then the first point of sale would be on the gross turned value and submitted by the packer. This is not common for fairs or youth shows in the state of Washington. This is more common of terminal shows requiring all animals to go to slaughter and receiving a floor value from the packer. For more information on the Pork Checkoff or how to remit funds contact the National Pork Board at 1-800-456-7675 and ask for the Checkoff collection department (ext. 2617) or go to <http://pork.org/AboutUs/default.aspx>.

LAMB CHECKOFF

The Lamb Checkoff is assessed and collected in a different manner than either the Beef or Pork Checkoff, creating confusion around the different livestock Checkoff programs—especially for 4-H/FFA livestock sale committee volunteers who operate these sales but once a year. The Lamb Checkoff is probably the most complex for 4-H/FFA livestock sale committees to understand but in reality is

the simplest to be in compliance with.

All sheep, including feeder, market and breeding stock, are subject to the assessment when sold. The Lamb Checkoff is calculated at one-half cent (\$.005) per pound of live lamb (ovine animal of any age) sold by producers, including market lambs exhibited by youth sold through the 4-H/FFA livestock auction. General operation of this Checkoff is to have the purchaser collect the assessment with a deduction from the sale proceeds for the seller and carry the funds forward to the point of slaughter or export at which time the Checkoff is collect and sent to the American Lamb Board, which is typically done by the "turned buyer" or the packer. Basically, whoever purchases the lamb is responsible for carrying the Checkoff forward and the Checkoff on lambs/sheep is only collected once, at the time of slaughter. The tricky part about the Lamb Checkoff is that it also assesses \$0.30/head of lambs purchased for slaughter by first handlers. A first handler is defined as an entity that takes possession of the lamb for slaughter (including custom slaughter) or sale directly to the consumer. First handlers will usually be packing plants, but possibly direct marketers or fair buyers purchasing the lamb to custom butcher would also be first handlers. Marketing agencies or Control Points, such as the 4-H/FFA livestock sale committees, do not need to remit assessment but are required to collect assessment from the producer and pass it on to subsequent purchaser. If a lamb is purchased for a custom harvest from the 4-H/FFA livestock sale, the first handler would be the buyer of the lamb, as they are taking possession of the lamb for slaughter. It is not the 4-H/FFA livestock sale committee responsibility to ensure first handlers pay the carried forward Checkoff funds or first handler assessment, they are only required to withhold the assessment on the animal as it is sold at the auction and pass-it forward to the purchasers of the lambs.

Typical 4-H/FFA Market Lamb Project:

4-H or FFA youth exhibit a market lamb

to the fair that will be sold through the 4-H/FFA livestock auction. The youth sells the 140 pound lamb for \$4.00 per pound. The amount the lamb sold for does not impact Lamb Checkoff assessment as in pigs. The amount of promotion assessment would be \$0.70 (140 lb lamb * \$0.005 assessment/lb = \$0.70), which needs to be deducted from the 4-H/FFA youth selling the lamb along with other fees (transportation, commission, etc.). Purchaser will be charged \$560 (140lbs * \$4.00/lb=\$560) minus the \$0.70 Checkoff, \$559.30, because the Lamb Checkoff is carried forward by weight until it reaches the first handler, who will remit Checkoff to the American Lamb Board. If the lamb was turned (re-sold) to the packer for \$1.00 per pound, the same amount, \$0.70 would still be deducted from the youth's check as it is based on the lamb's weight. The auction buyer would pay \$420 as a donation to the youth and the turned buyer would pay \$139.30 to the youth and carry forward the \$0.70 to be remitted at time of slaughter with the additional \$0.30 per head first handler fee to the American Lamb Board.

The most difficult issue with the Lamb Checkoff is not only to deduct the Checkoff assessment from the 4-H/FFA selling the market lamb, but is also to deduct the Checkoff amount from the person taking ownership of the animals so they can carry forward the assessment to be submitted at time of slaughter. No funds need to be remitted to the American Lamb Board or fees paid to WSDA by the 4-H/FFA Livestock Sale Committee because they are acting just as the marketing agencies and are NOT a first handler or "Collection Point". For more information on the Lamb Checkoff contact the American Lamb Board at 1-888-450-5262. A Lamb Checkoff Remittance Form has been attached for first handlers to understand how to remit assessment.

In Summary

4-H/FFA livestock projects have many great benefits associated with them. These project animals allow youth to develop life skills while promoting animal

agriculture. Paying federally mandated Checkoff will help youth learn responsibilities, while paying to a program that helps strengthen the demand for beef, pork and lamb products. The differences between how the Checkoff funds are collected and remitted for each species can be very confusing, especially for an entity like a fair or 4-H/FFA livestock sale committee that is often operated by volunteers but once a year. The Appendix contains a quick reference for Checkoff collection and remittance for each species and necessary forms for more information or remittance.

Appendix

- Table 1: Quick Reference of Fair or Youth Show's Requirement to Assess, Collect and Remit Checkoff Assessments
- WSDA Special Sale Application
- The \$1.50 Beef Checkoff—It's The Law!
- Instructions for Remittance of 100% Legislative Checkoff
- Lamb Checkoff Remittance Form (LS-81)

Table 1: Quick Reference of Fair or Youth Show's Requirement to Assess, Collect and Remit Checkoff Assessments

Checkoff	Amount	When	Who typically remits	Example	Fair or 4-H/FFA livestock sale committee requirement for compliance	Amount to deduct from 4-H/FFA exhibitor's proceeds for Checkoff
Beef	\$1.50/head	Every time animal sold	WSDA Livestock Inspection Program when livestock inspection is done for sale purposes	4-H steer weighs 1300 lbs sells for \$2.00/lb. Gross Sale is \$2600. Livestock inspection conducted by WSDA Brand Inspection.	Pay WSDA livestock inspection fee and deduct from sale proceeds of animal. WSDA will remit Checkoff to Washington Beef Commission	\$1.50
Pork	\$0.40 per \$100 value	At first point of sale as feeder pig, market pig or breeding animal	4-H/FFA livestock sale committee holding the sale	FFA pig weighs 250 lbs sells for \$3.00/lb. Gross sale is \$750. No brand or inspection conducted.	Sale committee needs to remit \$3.00 (\$750/\$100 X \$0.40) to National Pork Board. Must do this for each pig sold through auction.	\$3.00
Lamb	\$0.005/lb (live)	Deduct from sale of animal and carried forward with weight to slaughter	The first handler-buyer taking the lamb for slaughter purposes	4-H lamb weighs 140 lbs sells for \$4.00/lb. Gross sale is \$560. No brand or inspection is conducted.	Sale committee needs to deduct \$0.70 from 4-H/FFA check. The sale committee also needs to deduct \$0.70 from the buyer of the lamb as they will carry the assessment through to the first handler.	\$0.70



Washington State Department of Agriculture
 Livestock Brand Inspection Program
 Attn: Brand Recorder
 PO Box 42591
 Olympia WA 98504-2591
 (360) 902-1855

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3104

SPECIAL SALE APPLICATION

Please complete this form to apply for a special sale permit to sell livestock.

The Department must receive this application 15 days prior to the sale date to be considered.

A \$50.00 application fee is required for all sales except those affiliated with 4-H/FFA.

*Cancellation Policy: Sale cancellation must be made **at least 24 hours prior to the sale** to avoid time and mileage charges.*

Producer Livestock Market Breed Association (may require verification) 4H/FFA

APPLICANT'S NAME		TELEPHONE
ADDRESS (Street or PO Box)		
CITY	STATE	ZIP
CONTACT PERSON		TELEPHONE

Name of Livestock Sale: _____

Type: _____

Number of Cattle: _____ Horses: _____

Date of Sale: _____ Time: _____

Location of Sale: _____ Premises ID #: _____

City: _____

Veterinarian, Dr. _____, telephone _____ has been contacted and has agreed to service the sale on the above date in accordance with the animal health requirements of the Department of Agriculture. For more information concerning the responsibilities of the attending veterinarian, contact the State Veterinarian's office at (360) 902-1878.

Applicant's Signature: _____ Date: _____

Please submit this application, along with the \$50.00 application fee (not required for 4H/FFA), to the address above. If you have questions, please call (360) 902-1855.

OFFICE USE ONLY	
THIS SPECIAL SALE PERMIT HAS BEEN APPROVED BY:	
STATE VETERINARIAN _____	DATE _____
LID PROGRAM MANAGER _____	DATE _____
LIVESTOCK INSPECTOR ASSIGNED _____	PERMIT ISSUED _____
PERMIT # _____	SS # 04- _____

The \$1.50 Beef Checkoff – It's The Law!

Did you know?

The Beef Checkoff is due every time a bovine animal is sold, regardless of age, breed, or whether a brand inspection is performed. Under the law, whenever cattle are sold privately, both the buyer and seller are responsible for collecting and remitting the \$1.50 per head Beef Checkoff. This can be accomplished by:

1. Having your cattle brand inspected (the Beef Checkoff will be collected as appropriate).
2. Using Self-Inspection forms available from the Washington Department of Agriculture.
3. Using the Private Treaty Sales Checkoff Investment form below.

The PRIVATE TREATY SALES CHECKOFF INVESTMENT FORM is designed for use by the seller of cattle in private treaty transactions when cattle are not purchased from you by an established Designated Collecting Point such as packers, auction markets, feeders or dealers who collect the Checkoff at the time of purchase and remit it directly to the Washington State Beef Commission on your behalf.

Remember, both the buyer and seller are responsible to have the \$1.50 Beef Checkoff collected and remitted to the Washington State Beef Commission.

Please complete the form below to report your private treaty sales.

Mail the completed form and your Checkoff investment to:

Washington State Beef Commission
Box 94644
Seattle, WA 98124-6944

Thank you for your continued support of the Beef Checkoff Program and the beef industry!

BEEF PROMOTION AND RESEARCH PROGRAM PRIVATE TREATY SALES CHECKOFF INVESTMENT FORM

Provided for in the Beef Promotion and Research Order Section 1260.172, paragraph (2) assessments: Any producer marketing cattle of that producer's own production in the form of beef or beef products to consumers, either directly through retail or wholesale outlets, or for export purposes, shall remit to a qualified state beef council or to the Board an assessment on such cattle at the rate of one dollar and fifty-cents (\$1.50) per head of cattle or the equivalent thereof.

Date _____

Seller's Name _____

Address _____

City _____ State _____ ZIP _____

Seller's Signature _____

Buyer's Name _____

Address _____

City _____ State _____ ZIP _____

Buyer's Signature _____

Total number of cattle sold _____ x \$1.50/head = \$ _____

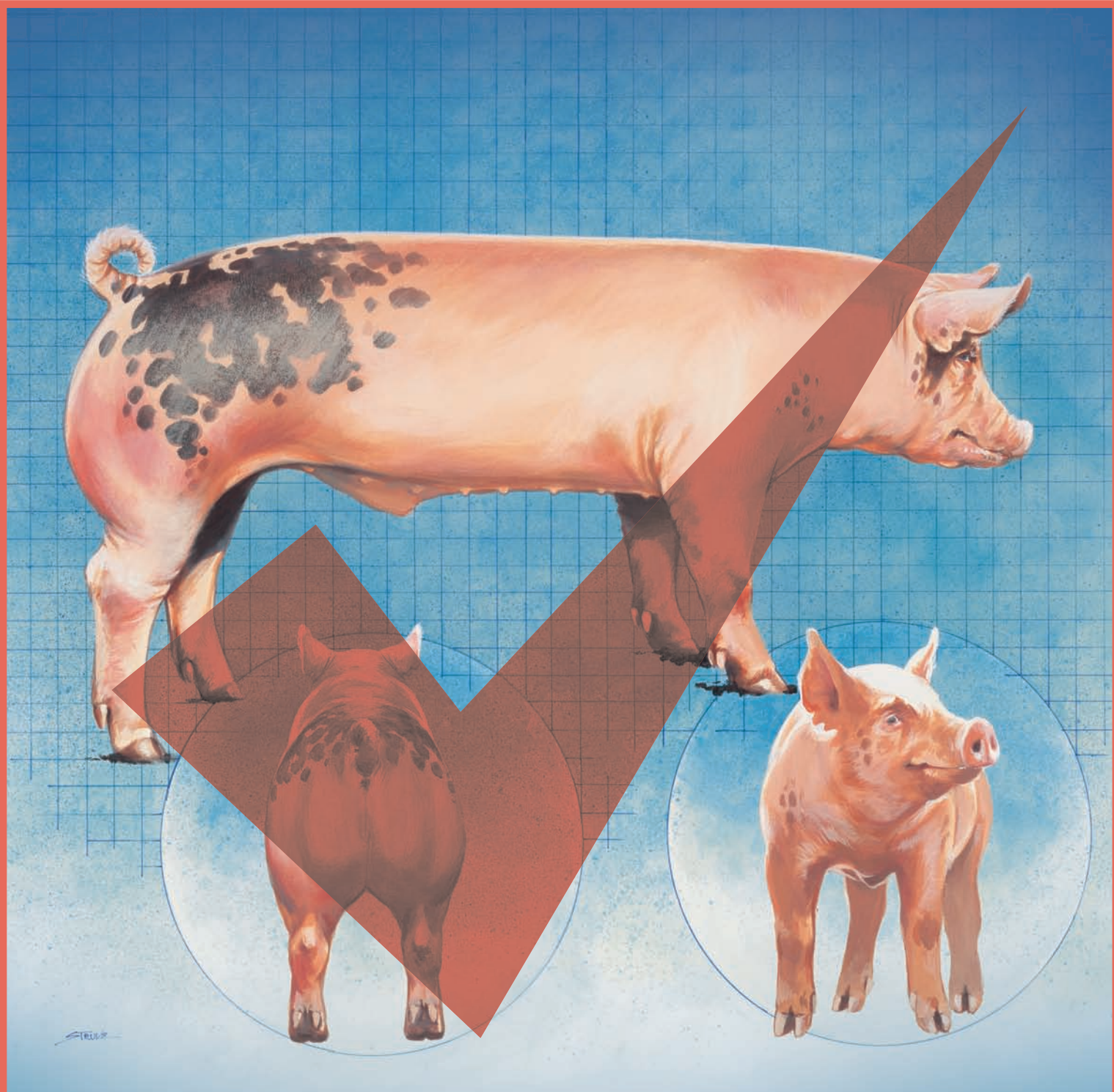
Date of sale _____

Person remitting assessment Seller Buyer

State of origin of cattle

Send Report and Remittance to:
Washington State Beef Commission
Box 94644 • Seattle, WA 98124-6944

Public reporting burden for this collection of information is estimated to average 1.8 min. per response, including the time for reviewing instructions, searching existing data sources, gathering and reviewing the collection of information, Send comments regarding this burden estimate or any other aspects of this collection of information, including suggestions for reducing this burden, to the Dept. of Agriculture, Clearance Officer, STOP 7602, 1400 Independence Ave., S.W. Washington, DC 20250-7602. When applying, refer to OMB number (0681-0055) and form number in your letter. Under Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.
The U.S. Dept. of Agriculture prohibits discrimination in its programs on the basis of race, color, national origin, sex, religion, age, disability, political beliefs, and marital or familial status. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audio tapes, etc.) should contact the USDA Office of Communications at (202) 720-5881 (Voice) or (202) 720-7808 (TDD). To file a complaint, write the Secretary of Agriculture, U.S. Department of Agriculture, Washington D.C. 20250, or call (202) 720-7327 (Voice) or (202) 720-1127 (TDD). USDA is an equal employment opportunity employer.



Instructions for Remittance of 100% Legislative Checkoff

This booklet is designed to explain the "Pork Promotion Investment Report" form and other general responsibilities of those involved with the remittance of funds generated through the national 100% Legislative Checkoff Program. Market responsibilities are outlined according to the Pork Promotion, Research and Consumer Information Order, 7CFR Part1230, Final Rule published September5, 1986, Federal Register .

Investment reports filed by your market are confidential according to the law. Industry or state reports will only include collective data, not individual reports.

EXPLANATION

Assessments on Market Hogs, Feeder Pigs and Seedstock are to be reported separately on the Investment Report. The form is segmented into these three classes. Swine fall into each category as follows:

Market Hogs - Boars, barrows, gilts, sows of any weight intended for slaughter within 30days (includes cull boars and sows).

Feeder Pigs - Young male or female pigs sold to be finished over a period of more than one month. These pigs are intended for slaughter after the finishing (feeding) period.

Seedstock - Male or female swine of purebred, crossbred, or hybrid origin to be raised and/or placed into production in the breeding herd. Female animals can be of any weight, bred or open. Cull boars and sows should be reported as market hogs.

COMPLETING THE PORK PROMOTION INVESTMENT REPORT

Please refer to the facing page in filling in the Pork Promotion Investment Report form.

- ① Please use the personalized peel-off address labels. Labels are provided for your convenience and for accurate record keeping. The information on the label allows for proper credit to be given to your account.
- ② Please indicate if an address correction is made. Make the correction on the address label. Updated labels will be returned to you for future use.
- ③ Investment Report forms, labels and return envelopes can be ordered by checking the appropriate space.
- ④ **State of Origin** - The law requires you to report the state in which hogs were produced. The address of the producer may be a simple source of this information. Accurate information is important since the law provides for distribution of checkoff funds based on the value of hogs marketed from each state.
- ⑤ **Number of Hogs** - Fill in the actual number of animals on which an assessment was made, according to class and state of origin. The total number of animals marketed in each class should be reported on the last line of each section.
- ⑥ **Gross Market Value** - For each state, fill in the total amount paid, before deductions, for animals by market hog, feeder pig, and seedstock. Totals should be reported on the last line of each section.
- ⑦ **Promotion Assessment** - An universal assessment of .40 of one percent (.0040) of gross market value must be made on swine at the first point of sale. This means a deduction of \$.40 on \$100 of gross value. Fill in the amount of assessments collected for each state and class. Be sure to total these amounts on the last line of each section. It is necessary to round off the promotion assessment on each producer. Therefore, this figure will not necessarily match the product of the Gross Market Value and .0040.
- ⑧ **Amount of Check** - One check or money order should accompany your report to the National Pork Board. The check should be remitted for the TOTAL amount of assessments collected.
- ⑨ **Period Covered** - Begin each report with the day after the ending date of your prior report. Periods not covered by your reports will generate notices and follow-up by the National Pork Board.
- ⑩ **Signature and Date** - Your dated signature verifies the validity of your report. Forms must be signed and dated in order to be accepted.

Please mail the completed form to the National Pork Board address indicated on the form.

U.S. DEPARTMENT OF AGRICULTURE
 AGRICULTURE MARKETING SERVICE

PORK PROMOTION INVESTMENT REPORT

NOTE: 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 collection is 0581-0093. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, sexual orientation, marital or family status, political status, parental status, or protected genetic information. (Not all prohibited biases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9410 or call 202-720-5964 (voice and TDD). USDA is an equal opportunity provider and employer.

(USE LABEL PROVIDED)

ACCT. # _____
 NAME _____
1 ADDRESS _____
 CITY _____
 STATE _____ ZIP _____
 PHONE # (____) _____

2 CHECK IF ADDRESS CHANGED: _____
3 CHECK TO ORDER FORMS: _____

Pork Producer Checkoff Investments are shared by national and state organizations to conduct pork industry promotion, research and consumer information programs.

MARKET HOG/CULL SOWS/BOARS INVESTMENT

State of Origin	Number of Hogs	Gross Market Value	Promotion Assessment
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
Total:	_____ HD	_____ \$	Total: _____ \$

FEEDER/ISOWEAN/PIG INVESTMENT

State of Origin	Number of Hogs	Gross Market Value	Promotion Assessment
_____ 4	_____ HD 5	_____ \$ 6	_____ x .0040 of Gross \$ 7
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
Total:	_____ HD	_____ \$	Total: _____ \$

SEEDSTOCK INVESTMENT

State of Origin	Number of Hogs	Gross Market Value	Promotion Assessment
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
_____	_____ HD	_____ \$	_____ x .0040 of Gross \$
Total:	_____ HD	_____ \$	Total: _____ \$

DUE: 15 DAYS AFTER PERIOD ENDING DATE*
1.5% LATE CHARGE PER MONTH WILL BE BILLED

8 TOTAL AMOUNT OF CHECK \$ _____
9 PERIOD COVERED _____ thru _____*, 20 _____
 (month/day) (month/day)

Monthly reporting required on assessments of \$25 per month. Assessments less than \$25 during each month of a quarter may be reported quarterly.

I hereby certify under penalty by law that the information contained in this Investment Report is true and accurate.

10 _____ / _____ Date
 Signature

Mail this form with the required information to: National Pork Board, 1776 NW 114th St, Des Moines, IA 50325

PORK BOARD - WHITE COPY SENDER RETAIN - YELLOW COPY

General Responsibilities

The following provisions regarding the Pork Production Program are required by law:

- ✓ Forms must be completely filled in.
- ✓ Reports must be filed 15 days after period ending date. If the amount of checkoff funds is less than \$25.00 per month, the remittance can be made quarterly by the 15th day of January, April, July and October of each year.
- ✓ Check or money order for the amount of assessments is to be remitted to the National Pork Board with monthly or quarterly reports.
- ✓ Assessment should be made on all hogs unless documentation of previous assessment is presented and established (sales receipt). Swine can only be assessed once in each class. For example, a feeder pig is assessed the first time it is sold. If it is sold again as a feeder pig, there is no assessment. However, if that feeder pig is later sold as a market hog, there will be an assessment. Similarly, if a boar is sold for breeding stock, there is an assessment. If the same boar is sold later for slaughter, he will be assessed as a market hog.
- ✓ The National Pork Board has the responsibility of monitoring compliance of this law. Failure to properly collect, report or remit assessments and failure to retain and make records available for inspection could result in fines of up to \$1,100. Monthly late charges of 1.5% on late payments are also mandated by the law.
- ✓ Monthly or quarterly reports (even when purchases have not been made) will prevent unwarranted late report notices.

For more information regarding the national 100% Legislative Checkoff, please call or write:

National Pork Board
1776 NW 114th St
Des Moines, IA 50325
(515) 223-2620, or
1 (800) 456-7675

Revised 11/06

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL MARKETING SERVICE

LAMB PROMOTION, RESEARCH AND INFORMATION BOARD REMITTANCE REPORT

Information is required by 7CFR § 1280.223. Failure to report can result in a fine. Information provided in this report is held confidential under 7CFR § 1280.227.

Note: 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 collection is 0581-0198. The time required to complete this information is estimated to average 1 hour 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.

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REPORT AND REMITTANCE OF AMOUNT COLLECTED AND DUE ON SHEEP AND LAMBS

FOR THE PURPOSE OF THIS PROGRAM: A Lamb is defined as an ovine animal of any age, including ewes and rams.

CHECK THE APPROPRIATE TRANSACTION(S):

- Live sheep or lambs purchased for slaughter
- Exported sheep or lambs
- Custom slaughter or direct marketing of sheep or lambs

NAME AND ADDRESS (Include street address or P.O. Box No., City, State, Zip Code)

Business Telephone Number (include area code): () _____ - _____

ASSESSMENTS ON LIVE SHEEP OR LAMBS REMITTED DURING THE MONTH OF _____, 200__

The report and assessments must be remitted (postmarked) by the 15th day of the month following the end of the collection period. Late Payments are subject to a 2% per month late payment charge.

NUMBER OF SHEEP OR LAMBS ASSESSED	TOTAL POUNDS OF LIVE SHEEP OR LAMBS	ASSESSMENT RATE PER POUND	TOTAL
		x \$.005	
		x \$.005	
		x \$.005	
		x \$.005	
		x \$.005	

TOTAL SHEEP OR LAMBS SLAUGHTERED
 (first handler fee, rate of \$0.30 per head): _____ x \$.30 _____

***NOTE:** If remitting assessments past due date, calculate the 2% mandatory late payment (compounded monthly). **TOTAL ASSESSMENTS=** _____

Total Assessments x .02 = Late Payment ***LATE PAYMENT=** _____

TOTAL REMITTANCE= _____

If the assessment is less than the total pounds of live weight sold, explain:

Send this report and a check for the total remittance to:

American Lamb Board
 23029 Network Place
 Chicago, IL 60673-1230

PENALTIES: You may, by law be fined up to \$10,000, imprisoned up to five years or both for knowingly or willfully making false statements within this document. (18 U.S.C. § 1001).

CERTIFICATION STATEMENT

I declare under the penalties provided by law, that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. I also certify that I am authorized to sign this report.

RESPONDING OFFICIAL'S NAME AND TITLE (Print)	SIGNATURE	DATE