SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

Attachment

Department of the Treasury Internal Revenue Service (99) Name of proprietor Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
 Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

edulef. Sequence No. 14 Social security number (SSN)

A Principal crop or activity			B Enter code from Part IV					C Accounting method:					D Employer ID number (EIN), (see instr)						tr)
				·					Casł	h 🗌	Accrual								
E Did	you "materially participate" in the op	eration c	of this busin	iess du	ring 20	14? lf	"No,"	see in	struct	tions	for limit o	n pas	sive lo	sses		Yes		No	
F Did	you make any payments in 2014 that	t would r	equire you	to file F	Form(s)	1099 ((see ir	struct	tions)?	?.						Yes		No	
G If "Y	es," did you or will you file required	Forms 10	099?													Yes		No	
Part		t hod. C	Complete	Parts I	and I	I (Acc	rual r	netho	od. C	omp	lete Part	s II a	and III,	and	Part	I, line	e 9.))	
1a	Sales of livestock and other resale	e items (s	see instruct	ions) .				1a											
b	Cost or other basis of livestock or	other ite	ems reporte	ed on li	ne 1a .			1b											
С	Subtract line 1b from line 1a												1c	:					
2	Sales of livestock, produce, grains	s, and ot	her produc	ts you	raised								2						
3a	Cooperative distributions (Form(s)	1099-P/	ATR) .	3a					3b	Tax	able amo	ount	3b)					
4a	Agricultural program payments (se	e instructi	ons) .	4a					4b	Tax	able amo	ount	4b)					
5a	Commodity Credit Corporation (C	CC) loan	s reported	under	electio	n.							5a						
b	CCC loans forfeited		[5b					5c	Тах	able amo	ount	5c	:					
6	Crop insurance proceeds and fede	eral crop	disaster p	aymen	ts (see	instru	ctions)											
а	Amount received in 2014		[6a					6b	Tax	able amo	ount	6b)					
с	If election to defer to 2015 is attac	hed, che	eck here 🕨	[6d	Amou	unt de	eferred	d from 20	13	6d						
7	Custom hire (machine work) incon	ne.											7						
8	Other income, including federal ar	nd state g	gasoline or	fuel ta	x credi	t or ref	fund (see in	struct	tions)			8						
9	Gross income. Add amounts in t	he right	column (lin	es 1c,	2, 3b, 4	4b, 5a	, 5c, 6	6b, 6d	, 7, ar	nd 8).	If you us	e the	;						
	accrual method, enter the amount	from Pa	rt III, line 5	0 (see i	instruct	tions)							9						
Part	Farm Expenses – Cash a	nd Acc	rual Meth	10d. D	o not	incluc	le pe	rsona	ıl or li	iving	expense	es (s	ee ins	truct	ions)	•			
10	Car and truck expenses (see					23	Pen	sion a	and pr	rofit-s	haring pl	ans	23						
	instructions). Also attach Form 4562	10				24	Ren	it or le	ease (s	see in	struction	s):							
11	Chemicals	11				а	Veh	icles,	mach	ninery	, equipme	ent	24a	a					
12	Conservation expenses (see instructions)	12				b	Oth	er (lan	id, an	imals	, etc.) .		24k)					
13	Custom hire (machine work) .	13				25	Rep	airs a	nd ma	ainter	nance .		25						
14	Depreciation and section 179					26	See	ds an	d plar	nts .			26						
	expense (see instructions) .	14				27	Sto	rage a	ind wa	areho	using .		27						
15	Employee benefit programs					28	Sup	plies					28						
	other than on line 23	15				29	Tax	es .					29						
16	Feed	16				30	Utili	ties .					30						
17	Fertilizers and lime	17				31	Vete	erinary	, bree	eding,	and medi	cine	31						
18	Freight and trucking	18				32	Oth	er exp	pense	s (spe	ecify):								
19	Gasoline, fuel, and oil	19				а							32a	a 📃					
20	Insurance (other than health)	20				b							32t	<u>ہ</u>					
21	Interest:					С							320	>					
а	Mortgage (paid to banks, etc.)	21a				d							320	k					
b	Other	21b				е							326						
22	Labor hired (less employment credits)	22				f							321	-					
33	Total expenses. Add lines 10 thr	-		-									33						
34	Net farm profit or (loss). Subtract												34						
	If a profit, stop here and see instru			•			•								_				
35	Did you receive an applicable sub		•		,											Yes		No	
36	Check the box that describes you		_						r whei	re to i	report yo	ur los	ss.						
a	All investment is at risk.	b	Some	e invest	tment i	s not a	t risk.												
For Pa	perwork Reduction Act Notice, se	ee the s	eparate in	structi	ons.			Cat.	No. 1	1346⊢	I		Sc	hedu	le F (Form	104	0) 20	14

Part III Farm Income – Accrual Method (see instructions). 37 Sales of livestock, produce, grains, and other products (see instructions) 37 38a Cooperative distributions (Form(s) 1099-PATR) 38a 38bTaxable amount 39a Agricultural program payments 39a 39bTaxable amount 40 Commodity Credit Corporation (CCC) loans: 40a a CCC loans reported under election 40b 40c Taxable amount 41 Crop insurance proceeds 40b 40c Taxable amount 42 Custom hire (machine work) income 42 43 44 Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) 44 45 Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 45 46 Cost of livestock, produce, grains, and other products purchased during the 45
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46 Cost of livestock, produce, grains, and other products purchased during the
year
47 Add lines 45 and 46
48 Inventory of livestock, produce, grains, and other products at end of year . 48
49 Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*
50 Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9
If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 7, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Principal Agricultural Activity Codes Part IV

Do not file Schedule F (Form	1040) to report the
following.	

 Income from providing agricultural services such as CAUTION soil preparation, veterinary, farm labor, horticultural, or

management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

• Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

• Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)