## SCHEDULE F (Form 1040 or 1040-SR)

Department of the Treasury

Internal Revenue Service (99)
Name of proprietor

## **Profit or Loss From Farming**

► Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

► Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

Social security number (SSN)

Attachment Sequence No. 14

A Principal crop or activity    B Enter code from Part     C Accounting method:   C ash   Accrual							
E Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses	A F			D Employer ID nur	nployer ID number (EIN), (see instr)		
F   Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions			<b></b>	Cash Accrual			
Part   Farm Income - Cash Method. Complete Parts   and     (Accrual method. Complete Parts    and			= = = = = = = = = = = = = = = = = = = =		sive losses	∐ Yes ∐ No	
Part     Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III), and Part I, line 9.)  1 a Sales of livestock and other resale items (see instructions)							
1 a Sales of livestock and other resale items (see instructions) b Cost or other basis of livestock or other items reported on line 1a							
b Cost or other basis of livestock or other items reported on line 1a	Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)						
C   Subtract line 1b from line 1a   1c   2   Sales of livestock, produce, grains, and other products you raised   2   2   3   3   3   3   4   3   3   5   5   5   5   5   5   5   5	1 a	Sales of livestock and other resale items (see	e instructions)	1a			
2 Sales of livestock, produce, grains, and other products you raised 3 a Cooperative distributions (Form(s) 1099-PATR). 3 a	b	Cost or other basis of livestock or other items	reported on line 1a	1b			
3a   3b   Taxable amount   3b   4a   Agricultural program payments (see instructions)   4a   4b   Taxable amount   4b   5a   Commodify Credit Corporation (CCC) loans reported under election   5c   Taxable amount   5c   5c   Commodify Credit Corporation (CCC) loans reported under election   5c   5c   Taxable amount   5c   6c   Crop insurance proceeds and federal crop disaster payments (see instructions):   a Amount received in 2019     6a     6b   Taxable amount   5c   6c   Crop insurance proceeds and federal crop disaster payments (see instructions):   a Amount received in 2019     6d   Amount deferred from 2018   6d   7c   Custom hire (machine work) income   7   7   8   8   9c   Custom hire (machine work) income   7   8   9   9    Part II   Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions   9    Part II   Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions   23   Pension and profit-sharing plans   23   24   Rent or lease (see instructions):   25   Repairs and maintenance   26   Rent or lease (see instructions)   27   Rent or lease (see instructions)   27   Rent or lease (see instructions)   28   Rent or lease (see instructions)   28   Rent or lease (see instructions)   29   Rent or lease (see instructions)   20   Rent or lease (see instructions)   20   Rent or lease (see instructions)   28   Rent or lease (see i	С	Subtract line 1b from line 1a			1c	_	
4a Agricultural program payments (see instructions)  4a	2	Sales of livestock, produce, grains, and other	products you raised		2	_	
5a         Commodity Credit Corporation (CCC) loans reported under election         5a           b         CCC loans forfeited         5b         5c           6         Crop insurance proceeds and federal crop disaster payments (see instructions):         a Amount received in 2019         6a         6b         Taxable amount         6b           c         If election to defer to 2020 is attached, check here         ▶ 6d         Amount deferred from 2018         6d           7         Custom hire (machine work) income         7         8           8         Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)         8           9         Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accural method, enter the amount from Part III, line 50. See instructions         9           Part II         Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.         9           Part III         Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.         23           10         Car and truck expenses (see see instructions)         24         Rent or lease (see instructions).           11         a Vehicles, machinery, equipment         24a           12         b Other (land, animals, etc.)         24b	3 a	Cooperative distributions (Form(s) 1099-PAT	R) <b>3a</b>	<b>3b</b> Taxable amount	3b		
b CCC loans forfeited   5b     5c   Taxable amount   5c   6 Crop insurance proceeds and federal crop disaster payments (see instructions): a Amount received in 2019   6a   6b   Taxable amount   6b   c If election to defer to 2020 is attached, check here   ▶   6d   Amount deferred from 2018   6d   7 Custom hire (machine work) income   7   8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)   8   9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions   9    Part II	4 a	Agricultural program payments (see instruction	ons) 4a	4b Taxable amount	4b		
6 Crop insurance proceeds and federal crop disaster payments (see instructions): a Amount received in 2019	5 a	Commodity Credit Corporation (CCC) loans r	eported under election		5a		
a Amount received in 2019 6a 6b Taxable amount 6b 6ct 1 felection to defer to 2020 is attached, check here	b	CCC loans forfeited	<u>5b</u>	<b>5c</b> Taxable amount	5c		
c If election to defer to 2020 is attached, check here	6	Crop insurance proceeds and federal crop dis	saster payments (see instructions):	1			
7 Custom hire (machine work) income 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accural method, enter the amount from Part III, line 50. See instructions 10 Car and truck expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions. 11 Chemicals 11 Chemicals 11 a Vehicles, machinery, equipment 12 b Other (land, animals, etc.) 13 Custom hire (machine work) 13 25 Repairs and maintenance 14 Depreciation and section 179 expense 15 Employee benefit programs other than on line 23	а	Amount received in 2019	6a		6b		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)  9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions  Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.  10 Car and truck expenses (see instructions). Also attach Form 4562	С	If election to defer to 2020 is attached, check	here ▶ ∟	6d Amount deferred fron	n 2018 <b>6d</b>		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions.         ▶ 9           Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.           10 Car and truck expenses (see instructions). Also attach Form 4562.         10         23         Pension and profit-sharing plans.         23         23           11 Chemicals.         11         a Vehicles, machinery, equipment.         24a	7	,					
Part II	8	Other income, including federal and state gas	soline or fuel tax credit or refund (see i	instructions)	8		
Part II	9	<u> </u>	•	· · ·			
10 Car and truck expenses (see instructions). Also attach Form 4562	_						
Instructions). Also attach Form 4562	Pa		Accrual Method. Do not include	personal or living expenses. S	ee instructions.		
11       Chemicals       11       a Vehicles, machinery, equipment       24a         12       Conservation expenses (see instructions)       12       b Other (land, animals, etc.)       24b         13       Custom hire (machine work)       13       25       Repairs and maintenance       25         14       Depreciation and section 179 expense (see instructions)       26       Seeds and plants       26         (see instructions)       14       27       Storage and warehousing       27         15       Employee benefit programs other than on line 23       15       29       Taxes       29         16       Feed       16       30       Utilities       30         17       Fertilizers and lime       17       31       Veterinary, breeding, and medicine       31         18       Freight and trucking       18       32       Other expenses (specify):       (less employment credit         19       Gasoline, fuel, and oil       19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       a       32c         a Mortgage (paid to banks, etc.)       21a       d       32e         2 Labor hired (l	10						
12       Conservation expenses (see instructions)       12       b Other (land, animals, etc.)       24b         13       Custom hire (machine work)       13       25 Repairs and maintenance       25         14       Depreciation and section 179 expense (see instructions)       26 Seeds and plants       26         15       Employee benefit programs other than on line 23       15       29 Taxes       29         16       Feed       16       30 Utilities       30         17       31 Veterinary, breeding, and medicine       31         18       Freight and trucking       18       32 Other expenses (specify):       (less employment credits)         19       Gasoline, fuel, and oil       19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       c       32c         a Mortgage (paid to banks, etc.)       21a       d       32d         b Other       21b       e       32e         22       Labor hired (less employment credits)       22       f       32f         33       Net farm profit or (loss). Subtract line 33 from line 9       34		· · · · · · · · · · · · · · · · · · ·		,			
13       Custom hire (machine work)       13       25       Repairs and maintenance       25         14       Depreciation and section 179 expense (see instructions)       14       27       Storage and warehousing       27         15       Employee benefit programs other than on line 23       15       29       Taxes       29         16       Feed       16       30       Utilities       30         17       Fertilizers and lime       17       31       Veterinary, breeding, and medicine       31         18       Freight and trucking       18       32       Other expenses (specify):       (less employment credit)         19       Gasoline, fuel, and oil       19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       c       32c         a       Mortgage (paid to banks, etc.)       21a       d       32d         b       Other       21b       e       32e         2       Labor hired (less employment credits)       22       f       33         33       Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       >       33         4       N		Chemicals					
14       Depreciation and section 179 expense (see instructions)       26       Seeds and plants       26         15       Employee benefit programs other than on line 23       15       28       Supplies       28         16       Feed       16       30       Utilities       30         17       Fertilizers and lime       17       31       Veterinary, breeding, and medicine       31         18       Freight and trucking       18       32       Other expenses (specify):       (less employment credit)         19       Gasoline, fuel, and oil       19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       a       32c         a       Mortgage (paid to banks, etc.)       21a       d       32d         b       Other       21b       e       32e         22       Labor hired (less employment credits)       22       f       33         33       Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       ▶       33         34       Net farm profit or (loss). Subtract line 33 from line 9       34		' ` ` <u> </u>					
(see instructions)       14       27       Storage and warehousing       27         15       Employee benefit programs other than on line 23       28       Supplies       28         on line 23       15       29       Taxes       29         16       30       Utilities       30         17       Fertilizers and lime       31       Veterinary, breeding, and medicine       31         18       Freight and trucking       18       32       Other expenses (specify):       (less employment credit         19       Gasoline, fuel, and oil       19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       c       32c         a       Mortgage (paid to banks, etc.)       21a       d       32d         b       Other       21b       e       32e         22       Labor hired (less employment credits)       22       f       33         33       Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       >       33         34       Net farm profit or (loss). Subtract line 33 from line 9       34		` ′ ′					
15 Employee benefit programs other than on line 23	14						
on line 23		` '		_			
16       30       Utilities       30         17       Fertilizers and lime       17       31       Veterinary, breeding, and medicine       31         18       Freight and trucking       18       32       Other expenses (specify):       (less employment credit         19       Gasoline, fuel, and oil       19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       20       32c         a Mortgage (paid to banks, etc.)       21a       d       32d         b Other       21b       e       32e         22       Labor hired (less employment credits)       22       f       32f         33       Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       >       33         34       Net farm profit or (loss). Subtract line 33 from line 9       34	15						
17       Fertilizers and lime							
18       Freight and trucking       18       32       Other expenses (specify):       (less employment credit         19       a       32a         20       Insurance (other than health)       20       b       32b         21       Interest (see instructions):       21a       d       32c         a Mortgage (paid to banks, etc.)       21a       d       32d         b Other       21b       e       32e         22       Labor hired (less employment credits)       22       f       32f         33       Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       ▶       33         34       Net farm profit or (loss). Subtract line 33 from line 9       34		<del>-</del>					
19 Gasoline, fuel, and oil		F			ine . 31		
20 Insurance (other than health) 20				otner expenses (specity):	00-	(less employment credi	
21 Interest (see instructions):       c       32c         a Mortgage (paid to banks, etc.)       21a       d       32d         b Other       21b       e       32e         22 Labor hired (less employment credits)       22       f       32f         33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       ▶       33         34 Net farm profit or (loss). Subtract line 33 from line 9       34		· · · · · · · ·					
a Mortgage (paid to banks, etc.)       21a       d       32d         b Other       21b       e       32e         22 Labor hired (less employment credits)       22       f       32f         33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       ▶       33         34 Net farm profit or (loss). Subtract line 33 from line 9       34		` '					
b Other         21b         e         32e           22 Labor hired (less employment credits)         22         f         32f           33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions         . ▶         33           34 Net farm profit or (loss). Subtract line 33 from line 9          34			C _				
22       Labor hired (less employment credits)       .       22       f       32f         33       Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions       .       .       33         34       Net farm profit or (loss). Subtract line 33 from line 9       .							
Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions		<del>-</del>					
34 Net farm profit or (loss). Subtract line 33 from line 9							
		•	<u> </u>				
n a cronic sign nece and see instructions for where to redorc it a ross, confider lines 30 and 30	34				34		
	35	Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.			in this activity and see instructions for	where to report your loss			
Control of the state of the sta	эо a						