| 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 | | 38b | Taxable amount | 38b | |

| 39a | Agricultural program payments . . . . | 39a | | 39b | Taxable amount | 39b | |

40	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	40a	
b	CCC loans forfeited	40b		40c	Taxable amount	40c	

| 41 | Crop insurance proceeds . . . . | 41 | |

| 42 | Custom hire (machine work) income . . . . | 42 | |

| 43 | Other income (see instructions) . . . . | 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 year . . . . | 46 | |

| 47 | Add lines 45 and 46 . . . . | 47 | |

| 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* . . . . | 49 | |

| 50 | **Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 . . . . ▶ | 50 | |

* 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 47, 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.

| Part IV | Principal Agricultural Activity Codes |

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

- *Income from providing agricultural services such as 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) |