

SCHEDULE F
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

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

2019

Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN) _____

A Principal crop or activity _____ **B** Enter code from Part IV **C** Accounting method: Cash Accrual **D** Employer ID number (EIN), (see instr) _____

E Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses Yes No
F Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions Yes No
G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I 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)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3 a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4 a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5 a Commodity Credit Corporation (CCC) loans reported under election			5a	
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 ▶ <input type="checkbox"/>			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 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
11 Chemicals	11		24 Rent or lease (see instructions):	
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance	25
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26
16 Feed	16		27 Storage and warehousing	27
17 Fertilizers and lime	17		28 Supplies	28
18 Freight and trucking	18		29 Taxes	29
19 Gasoline, fuel, and oil	19		30 Utilities	30
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31
21 Interest (see instructions):			32 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	21a		a _____	32a
b Other	21b		b _____	32b
22 Labor hired (less employment credits)	22		c _____	32c
			d _____	32d
			e _____	32e
			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

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.
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.
a All investment is at risk. **b** Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. **Schedule F (Form 1040 or 1040-SR) 2019**