

SCHEDULE F
(Form 1040 or 1040-SR)

Profit or Loss From Farming

OMB No. 1545-0074

2019
Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

▶ **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.**

Name of proprietor

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN) (see instr.)
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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.)

1a 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	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b	
5a 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

34 **Net farm profit or (loss).** Subtract line 33 from line 9

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

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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.