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2a	Cooperative distributions (Form(s) 1099-PATR)		Taxable amount	
3a	Agricultural program payments (see instructions)	3a	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election		4a	
b	CCC loans forfeited	4b	4c	Taxable amount
5	Crop insurance proceeds and certain disaster payments (see instructions):			
a	Amount received in 2004	5a	5b	Taxable amount
c	If election to defer to 2005 is attached, check here <input type="checkbox"/>	5d	5d	Amount deferred from 2003
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42.		7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8						
9	Chemicals	9		22	Rent or lease:	
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13		24	Seeds and plants purchased	
14	Feed purchased	14		25	Storage and warehousing	25
15	Fertilizers and lime	15		26	Supplies purchased	26
16	Freight and trucking	16		27	Taxes	27
17	Gasoline, fuel, and oil	17		28	Utilities	28
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29
19	Interest:				Other expenses (specify):	
a	Mortgage (paid to banks, etc.)			a	.....	30a
b	Other	19b		b	.....	30b
20	Labor hired (less employment credits) (see Schedule F instructions)	20		c	.....	30c
				d	.....	30d
				e	.....	30e
					
31	Total expenses. Add lines 8 through 30g					31
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33					32
33	If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)					33a <input type="checkbox"/> All investment is at risk. 33b <input type="checkbox"/> Some investment is not at risk.
	You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40					33c

