

# SCHEDULE F

(Form 1040)

Department of the Treasury  
Internal Revenue Service

## Profit or Loss From Farming

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2025**

Attachment  
Sequence No. **14**



Form 1040 Schedule F (Rev.2025) Catalog Number 71946P  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



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Name of proprietor
Social security number (SSN)
A Principal crop or activity
B Enter code from Part IV
C Accounting method:
D Employer ID number (EIN) (see instr.)
E Did you "materially participate" in the operation of this business during 2025?
F Did you make any payments in 2025 that would require you to file Form(s) 1099?
G If "Yes," did you or will you file required Form(s) 1099?

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 purchased livestock and other resale items
1b Cost or other basis of purchased livestock or other items reported on line 1a
1c Subtract line 1b from line 1a
2 Sales of livestock, produce, grains, and other products you raised
3a Cooperative distributions (Form(s) 1099-PATR)
3b Taxable amount
4a Agricultural program payments (see instructions)
4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election
5b CCC loans forfeited
5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):
6a Amount received in 2025
6b Taxable amount
6c If election to defer to 2026 is attached, check here
6d Amount deferred from 2024
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 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 <b>Form 4562</b>	10	
11	Chemicals . . . . .	11	
12	Conservation expenses (see instructions)	12	
13	Custom hire (machine work) . . .	13	
14	Depreciation and section 179 expense (see instructions) . . . . .	14	
15	Employee benefit programs other than on line 23 . . . . .	15	
16	Feed . . . . .	16	
17	Fertilizers and lime . . . . .	17	
18	Freight and trucking . . . . .	18	
19	Gasoline, fuel, and oil . . . . .	19	
20	Insurance (other than health) . .	20	
21	Interest (see instructions):		
a	Mortgage (paid to banks, etc.) . .	21a	
b	Other . . . . .	21b	
22	Labor hired (less employment credits)	22	
23	Pension and profit-sharing plans . .	23	
24	Rent or lease (see instructions):		
a	Vehicles, machinery, equipment . .	24a	
b	Other (land, animals, etc.) . . . .	24b	
25	Repairs and maintenance . . . . .	25	
26	Seeds and plants . . . . .	26	
27	Storage and warehousing . . . . .	27	
28	Supplies . . . . .	28	
29	Taxes . . . . .	29	
30	Utilities . . . . .	30	
31	Veterinary, breeding, and medicine .	31	
32	Other expenses (specify):		
a	-----	32a	
b	-----	32b	
c	-----	32c	
d	-----	32d	
e	-----	32e	
f	-----	32f	
33	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions . . . . .	33	
34	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9 . . . . . If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	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:		
a	<input type="checkbox"/> All investment is at risk.	b	<input type="checkbox"/> Some investment is not at risk.

<b>Part III Farm Income—Accrual Method</b> (see instructions)				
<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)			<b>37</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>		<b>38b</b>
			<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b>		<b>39b</b>
			<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election			<b>40a</b>
<b>b</b>	CCC loans forfeited	<b>40b</b>		<b>40c</b>
			<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds			<b>41</b>
<b>42</b>	Custom hire (machine work) income			<b>42</b>
<b>43</b>	Other income (see instructions)			<b>43</b>
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			<b>44</b>
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>		
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>		
<b>47</b>	Add lines 45 and 46	<b>47</b>		



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	<b>Gross income.</b> 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



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

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for 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)
- 113110 Timber tract operations
- 113210 Forest nurseries and gathering of forest products
- 113310 Logging