SCHEDULE F (Form 1040)

Department of the Treasury

Internal Revenue Service Name of proprietor

Profit or Loss From Farming

OMB No. 1545-0074

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065. Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

Social security number (SSN)								
	Attachment Sequence No.	14						

F Did you nake any payments in 2023 that would require you to file Form(s) 1099? See instructions Image: See instructions Imagee: See instructions Image: See instructions													
E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses \refstylessive lossi \refstylessive losses	A F	rincipal crop or activity		B Enter co	de from Part	IV C Acc	counting	g me	thod:	D Emplo	oyer ID r	number (EIN) (see instr.)
F Did you make any payments in 2023 that would require you to file Form(s) 10997 See instructions Image: Section Sectin Section Section Sectin Sectin Section Section Section Section Se							Cash [A	ccrual				
G If "Yes," did you or will you file required Form() 1097 Yes N Yes N Part I Farm Income – Cash Method. Complete Parts II and III. (Accrual method. Complete Parts II and III. and Part I, line 1 Ia 1a Sales of purchased livestock and other resale items (see instructions) Ia Ia Ia b Cost or other basis of purchased livestock or other items reported on line 1a Ia Ia Ia 2 Sales of livestock, produce, grains, and other products you raised 3b Taxable amount 3b 4 Agricultural program payments (see instructions) Ia 4b Ia Ab 5 Commodity Credit Corporation (CCC) loans reported under election 5c Taxable amount 5a 6 Corp insurance proceeds and federal crop disaster payments (see instructions): a Amount received in 2023 6a 6b 6d 7 Custom hire (machine work) income 5a 5c Taxable amount 6b 6d 7 Custom hire (machine work) income 10 Car and truck expenses (see instructions). 8 6d 7 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	EC	id you "materially participate" in the operati	on of thi	s business during	2023? If '	'No," see ii	nstructio	ons f	for limit o	on passive	losses	🗌 Yes	🗌 No
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For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H Schedule F (Form 1040) 20							No. 113	46H		· · ·	Schedu	lle F (Form	1040) 2023

Part	III Farm Income – Accrual Method (see instructions)	
37	Sales of livestock, produce, grains, and other products (see instructions)	37
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39a	Agricultural program payments	39b
40 a	Commodity Credit Corporation (CCC) loans: CCC loans reported under election	40a
b	CCC loans forfeited	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	
46	Cost of livestock, produce, grains, and other products purchased during the year 46	
47	Add lines 45 and 46	
48	Inventory of livestock, produce, grains, and other products at end of year	-
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

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

CAUTION

- 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