

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**1993**

Attachment  
Sequence No. **14**

Name of proprietor	Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter principal agricultural activity code (from page 2) ▶
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
E Did you "materially participate" in the operation of this business during 1993? If "No," see page F-2 for limit on losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part I Farm Income—Cash Method. Complete Parts I and II** (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale . . . . .	1				
2 Cost or other basis of livestock and other items reported on line 1 . . . . .	2				
3 Subtract line 2 from line 1 . . . . .				3	
4 Sales of livestock, produce, grains, and other products you raised . . . . .				4	
5a Total cooperative distributions (Form(s) 1099-PATR) . . . . .	5a			5b Taxable amount	5b
6a Agricultural program payments (see page F-2) . . . . .	6a			6b Taxable amount	6b
7 Commodity Credit Corporation (CCC) loans (see page F-2):					
a CCC loans reported under election . . . . .				7a	
b CCC loans forfeited or repaid with certificates . . . . .	7b			7c Taxable amount	7c
8 Crop insurance proceeds and certain disaster payments (see page F-2):					
a Amount received in 1993 . . . . .	8a			8b Taxable amount	8b
c If election to defer to 1994 is attached, check here ▶ <input type="checkbox"/> . . . . .				8d Amount deferred from 1992 . . . . .	8d
9 Custom hire (machine work) income . . . . .				9	
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .				10	
11 <b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. . . . . ▶				11	

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12 Car and truck expenses (see page F-3—also attach Form 4562) . . . . .	12				
13 Chemicals . . . . .	13				
14 Conservation expenses. Attach Form 8645. . . . .	14				
15 Custom hire (machine work). . . . .	15				
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) . . . . .	16				
17 Employee benefit programs other than on line 25. . . . .	17				
18 Feed purchased . . . . .	18				
19 Fertilizers and lime . . . . .	19				
20 Freight and trucking . . . . .	20				
21 Gasoline, fuel, and oil . . . . .	21				
22 Insurance (other than health) . . . . .	22				
23 Interest:					
a Mortgage (paid to banks, etc.) . . . . .	23a				
b Other . . . . .	23b				
24 Labor hired (less jobs credit) . . . . .	24				
25 Pension and profit-sharing plans . . . . .				25	
26 Rent or lease (see page F-4):					
a Vehicles, machinery, and equipment . . . . .				26a	
b Other (land, animals, etc.) . . . . .				26b	
27 Repairs and maintenance . . . . .				27	
28 Seeds and plants purchased . . . . .				28	
29 Storage and warehousing . . . . .				29	
30 Supplies purchased . . . . .				30	
31 Taxes . . . . .				31	
32 Utilities . . . . .				32	
33 Veterinary, breeding, and medicine . . . . .				33	
34 Other expenses (specify):					
a . . . . .				34a	
b . . . . .				34b	
c . . . . .				34c	
d . . . . .				34d	
e . . . . .				34e	
f . . . . .				34f	
35 <b>Total expenses.</b> Add lines 12 through 34f . . . . . ▶				35	
36 <b>Net farm profit or (loss).</b> Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (fiduciaries and partnerships, see page F-5) . . . . .				36	
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 19, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.				37a <input type="checkbox"/> All investment is at risk. 37b <input type="checkbox"/> Some investment is not at risk.	

**Part III Farm Income—Accrual Method** (see page F-5)

**Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.**

38	Sales of livestock, produce, grains, and other products during the year . . . . .				<b>38</b>		
39a	Total cooperative distributions (Form(s) 1099-PATR)   <b>39a</b>			<b>39b</b>	Taxable amount	<b>39b</b>	
40a	Agricultural program payments . . . . .   <b>40a</b>			<b>40b</b>	Taxable amount	<b>40b</b>	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election . . . . .					<b>41a</b>	
b	CCC loans forfeited or repaid with certificates   <b>41b</b>			<b>41c</b>	Taxable amount	<b>41c</b>	
42	Crop insurance proceeds . . . . .					<b>42</b>	
43	Custom hire (machine work) income . . . . .					<b>43</b>	
44	Other income, including Federal and state gasoline or fuel tax credit or refund . . . . .					<b>44</b>	
45	Add amounts in the right column for lines 38 through 44 . . . . .					<b>45</b>	
46	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>					
47	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>					
48	Add lines 46 and 47 . . . . .	<b>48</b>					
49	Inventory of livestock, produce, grains, and other products at end of year	<b>49</b>					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .					<b>50</b>	
51	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on page 1, line 11 . . . . . ▶					<b>51</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV Principal Agricultural Activity Codes**

**Caution:** File **Schedule C** (Form 1040), *Profit or Loss From Business*, or **Schedule C-EZ** (Form 1040), *Net Profit From Business*, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 **Fruit and tree nuts**, including grapes, berries, olives, etc.
- 180 **Ornamental floriculture and nursery products**

- 185 **Food crops grown under cover**, including hydroponic crops
- 211 **Beefcattle feedlots**
- 212 **Beefcattle**, except feedlots
- 215 **Hogs, sheep, and goats**
- 240 **Dairy**
- 250 **Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.
- 260 **General livestock**, not specializing in any one livestock category
- 270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.
- 280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 **Agricultural production**, not specified