**Profit or Loss From Farming**

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

**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)
13. Chemicals
14. Conservation expenses. Attach Form 8645
15. Custom hire (machine work)
16. Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)
17. Employee benefit programs other than on line 25
18. Feed purchased
19. Fertilizers and lime
20. Freight and trucking
21. Gasoline, fuel, and oil
22. Insurance (other than health)
23. Interest:
   a. Mortgage (paid to banks, etc.)
   b. Other
24. Labor hired (less jobs credit)
25. Pension and profit-sharing plans
26. Rent or lease (see page F-4):
   a. Vehicles, machinery, and equipment
   b. Other (land, animals, etc.)
27. Repairs and maintenance
28. Seeds and plants purchased
29. Storage and warehousing
30. Supplies purchased
31. Taxes
32. Utilities
33. Veterinary, breeding, and medicine
34. Other expenses (specify):
   a. 
   b. 
   c. 
   d. 
   e. 
   f. 
35. Total expenses. Add lines 12 through 34f
36. Net farm profit or (loss). 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 to line 37 (fiduciaries and partnerships, see page F-5).
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.
   a. All investment is at risk.
   b. Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11346H

Schedule F (Form 1040) 1993
### 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. | 38 |
| 39a | Total cooperative distributions (Form(s) 1099-PATR) | 39a | 39b | Taxable amount |
| 40a | Agricultural program payments | 40a | 40b | Taxable amount |
| 41 | Commodity Credit Corporation (CCC) loans: | | |
| a | CCC loans reported under election | 41a |
| b | CCC loans forfeited or repaid with certificates | 41b | 41c | Taxable amount |
| 42 | Crop insurance proceeds | 42 |
| 43 | Custom hire (machine work) income | 43 |
| 44 | Other income, including Federal and state gasoline or fuel tax credit or refund | 44 |
| 45 | Add amounts in the right column for lines 38 through 44 | 45 |
| 46 | Inventory of livestock, produce, grains, and other products at beginning of the year | 46 |
| 47 | Cost of livestock, produce, grains, and other products purchased during the year | 47 |
| 48 | Add lines 46 and 47 | 48 |
| 49 | Inventory of livestock, produce, grains, and other products at end of year | 49 |
| 50 | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* | 50 |
| 51 | Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 | 51 |

*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 Beef cattle feedlots**
- **212 Beef cattle**, 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