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SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2013

Attachment Sequence No. 14

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

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)

Cash Accrual

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? Yes No

G If "Yes," did you or will you file required Forms 1099? Yes No

Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

Table with 9 rows for farm income items: 1a Sales of livestock, 2 Sales of livestock/produce, 3a Cooperative distributions, 4a Agricultural program payments, 5a CCC loans, 6 Crop insurance proceeds, 7 Custom hire income, 8 Other income, 9 Gross income.

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses (see instructions).

Table with 22 rows for farm expenses: 10 Car and truck expenses, 11 Chemicals, 12 Conservation expenses, 13 Custom hire, 14 Depreciation, 15 Employee benefit programs, 16 Feed, 17 Fertilizers, 18 Freight, 19 Gasoline, 20 Insurance, 21 Interest, 22 Labor hired.

23 Pension and profit-sharing plans

24 Rent or lease (see instructions):

24a Vehicles, machinery, equipment

24b Other (land, animals, etc.)

25 Repairs and maintenance

26 Seeds and plants

27 Storage and warehousing

28 Supplies

29 Taxes

30 Utilities

31 Veterinary, breeding, and medicine

32 Other expenses (specify):

32a

32b

32c

32d

32e

32f

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions

34 Net farm profit or (loss). Subtract line 33 from line 9

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) Yes No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a All investment is at risk. b Some investment is not at risk.

**Part III Farm Income—Accrual Method** (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> <input type="text"/>	<b>38b</b> Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b> <input type="text"/>	<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> <input type="text"/>	<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> <input type="text"/>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b> <input type="text"/>	
<b>47</b>	Add lines 45 and 46	<b>47</b> <input type="text"/>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b> <input type="text"/>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* . . . . .		<b>49</b>
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 . . . . .		<b>50</b>

\*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, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file 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)