# SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service

## **Profit or Loss From Farming**

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

OMB No. 1545-0074

2022

Attachment Sequence No. 14

Fold you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	Name	of proprietor														3	500	iai se	ecı	ırıty	nui	nber (	55N	1)
Did you "materially participate" in the operation of this business during 2022? If "No." see instructions for limit on passive losses	A Pri	Principal crop or activity  B Enter code from Part IV C Accounting method: D B						mplo	yer	ID n	umb	er (EIN)	(see	inst										
F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions											Cash	h —		Accr	ual									
Ves.   John	<b>E</b> Did	I you "materially participate" in the operati	ion of this bus	sines	s du	ırin	ıg 20	22?	lf "No	," see	e instru	ucti	ions	for I	imit d	on	pas	ssive	los	ses		Yes		No
1a Sales of purchased livestock and other resale items (see instructions) b Cost or other basis of purchased livestock or other items reported on line 1a 2 Sales of livestock, produce, grains, and other products you raised 2 Cooperative distributions (Form(s) 1099-PATR) 3a Jb Taxable amount 3b Taxable amount 4b Taxable amount 4b Taxable amount 5c Commodity Credit Corporation (CCC) loans reported under election 5c Commodity Credit Corporation (CCC) loans reported under election 5c Commodity Credit Corporation (CCC) loans reported under election 5c Taxable amount 5c Crough in the commodity Credit Corporation (CCC) loans reported under election 5c Taxable amount 5c Taxable amount 5c Taxable amount 5c Taxable amount 6b Taxable amount 6c If election to defer to 2023 is attached, check here 6d Amount received in 2022 6d Toustom hire (machine work) income 7 Custom hire (machine work) income 7 Gross income. Add amounts in the right column (lines to, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accural method, enter the amount from Part III, line 50. See instructions 7 Car and truck expenses (see instructions) 10 Car and truck expenses (see instructions) 11 Chemicals 12 Conservation expenses (see instructions) 12 Depreciation and section 179 expense 13 Custom hire (machine work) 14 Depreciation and section 179 expense 15 Employee benefit programs other than on line 23 15 Employee benefit programs other than on line 23 15 Employee benefit programs other than on line 23 15 Employee benefit programs other than on line 24 16 30 Utilities 16 Feed 16 30 Utilities 17 Errilizers and lime 17 18 31 Veterinary, breeding, and medicine 31 Persignant of trucking 18 32 Other expenses (specify): 18 Freight and trucking 18 32 Other expenses (specify): 19 Gasoline, fuel, and oil 19 a 3 32 Other expenses (specify): 21 Interest (see instructions): 22 Labor hired (less employment credits): 22 Labor hired (less employment credits): 23 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions 35 Reserved for	<b>F</b> Did	l you make any payments in 2022 that wo	uld require yo	u to	file I	Fo	rm(s	109	9? Se	e ins	tructio	ns										Yes		No
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b Cost or other basis of purchased livestock or other items reported on line 1a  c Subtract line 1b from line 1a  2 Sales of livestock, produce, grains, and other products you raised  2 Cooperative distributions (Form(s) 1099-PATR)  4a Agricultural program payments (see instructions)  4a Agricultural program payments (see instructions)  5a Commodity Oredit Corporation (CCC) loans reported under election  5a Commodity Oredit Corporation (CCC) loans reported under election  5b CCC loans forfeited  5c Corpo insurance proceeds and federal crop disaster payments (see instructions)  a Amount received in 2022  5c If election to defer to 2023 is attached, check here  6d Amount deferred from 2021  6d Amount deferred from 2021  7 Custom hire (machine work) income  8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)  8 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8), if you use the accrular method, enter the amount from Part III, line 50. See instructions  10 Car and truck expenses (see instructions)  11 Chemicals  12 Conservation expenses (see instructions)  12 Leonservation expenses (see instructions)  13 Custom hire (machine work)  14 Depreciation and section 179 expense (see instructions)  15 Employee benefit programs other than on line 23  16 Feed  17 Storage and warehousing  17 Storage and warehousing  18 Freight and trucking  18 Gasoline, fuel, and oil  19 Gasoline, fuel, and oil  10 Chericals  11 Lives expenses (see instructions)  12 Labor hired (see semployment credit)  13 Outsom hire (machine work)  14 Depreciation and section 179 expense (see instructions)  15 Employee benefit programs other than on line 23  16 Feed  17 Gasoline, fuel, and oil  18 Gregoline, fuel, and oil  19 Gasoline, fuel, and oil  19 Gasoline, fuel, and oil  20 Debe Gasoline, fuel, and oil  31 Outsom hire (mach	Par	Farm Income – Cash Metho	od. Complet	te P	arts	s I	anc	II. ( <i>i</i>	Accr	ual m	netho	d.	Cor	nple	ete F	ar	ts	II an	d I	II, a	and	Part I	, lin	e 9.
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b CCC loans forfeited	4a	Agricultural program payments (see inst	ructions) .	4a						4b	Tax	ab	le a	moui	nt				4	ŀb				
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c If election to defer to 2023 is attached, check here	6	Crop insurance proceeds and federal cr	op disaster p	aym	ents	(s	ee in	struc	tions	):														
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Part II	8	Other income, including federal and state	te gasoline or	fuel	tax	cre	edit o	or ref	und (s	see in	structi	ons	s) .						١	8				
Farm Expenses — Cash and Accrual Method. Do not include personal or living expenses. See instructions.  10 Car and truck expenses (see instructions). Also attach Form 4562   10   24   Rent or lease (see instructions). Also attach Form 4562   11	9																							
Car and truck expenses (see instructions). Also attach Form 4562   10   24   Rent or lease (see instructions):																				_				
instructions). Also attach Form 4562  11	Part	Farm Expenses—Cash and	Accrual M	leth	od.	. [	Do r	ot ir	ncluc	le pe	rsona	al c	or li	ving	exp	oer	ารย	es. S	ee	ins	stru	ctions		
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Employee benefit programs other than on line 23	14	•						26	S	eds a	and pla	ant	s.						2	26				
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20   b   32b   21    Interest (see instructions):	18	Freight and trucking	18					32	0	ther e	xpens	es	(spe	ecify)	:									
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		• • •	s for where to	repo	ort. I	lf a	loss	, con	nplete	e line	36.													
Of a stable to the transfer of the contract to																								
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.	36	_									r where	e to	o rep	oort	your	los	s:							

chedu	ule F (Form 1040) 2022	Page <b>2</b>
Part	Farm Income – Accrual Method (see instructions)	
37	Sales of livestock, produce, grains, and other products (see instructions)	
38a	Cooperative distributions (Form(s) 1099-PATR) . 38a 38b Taxable amount 38b	
39a	Agricultural program payments	
40 a	Commodity Credit Corporation (CCC) loans:  CCC loans reported under election	
b	CCC loans forfeited	
41	Crop insurance proceeds	
42	Custom hire (machine work) income	
43	Other income (see instructions)	
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*	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	
	u use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the obtract 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.	amount on line
Part	Principal Agricultural Activity Codes	
PAUL	Do not file Schedule F (Form 1040) to report the following.  111300 Fruit and tree nut farming fruit a	e production



soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such

services. Instead, see instructions for Schedule C (Form 1040).

- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see 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

#### **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