

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2011

Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN) _____

A Principal crop or activity _____ **B** Enter code from Part IV

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C Accounting method: Cash Accrual **D** Employer ID number (EIN), (see instr) _____

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. Yes No

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions) Yes No

G If "Yes," did you or will you file all 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.)

1a	Specified sales of livestock and other resale items (see instructions)	1a							
b	Sales of livestock and other resale items not reported on line 1a	1b							
c	Total of lines 1a and 1b (see instructions)	1c							
d	Cost or other basis of livestock or other items reported on line 1c	1d							
e	Subtract line 1d from line 1c	1e							
2a	Specified sales of products you raised (see instructions)	2a							
b	Sales of products you raised not reported on line 2a	2b							
3a	Cooperative distributions (Form(s) 1099-PATR)	3a			3b Taxable amount	3b			
4a	Agricultural program payments (see instructions)	4a			4b Taxable amount	4b			
5a	Commodity Credit Corporation (CCC) loans reported under election	5a			5a				
b	CCC loans forfeited	5b			5c Taxable amount	5c			
6	Crop insurance proceeds and federal crop disaster payments (see instructions)								
a	Amount received in 2011	6a			6b Taxable amount	6b			
c	If election to defer to 2012 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2010	6d							
7a	Specified custom hire (machine work) income (see instructions)	7a							
b	Custom hire income not reported on line 7a	7b							
8a	Specified other income (see instructions)	8a							
b	Other income not reported on line 8a (see instructions)	8b							
9	Gross income. Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9							

Part II 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							
11	Chemicals	11							
12	Conservation expenses (see instructions)	12							
13	Custom hire (machine work)	13							
14	Depreciation and section 179 expense (see instructions)	14							
15	Employee benefit programs other than on line 23	15							
16	Feed	16							
17	Fertilizers and lime	17							
18	Freight and trucking	18							
19	Gasoline, fuel, and oil	19							
20	Insurance (other than health)	20							
21	Interest:								
a	Mortgage (paid to banks, etc.)	21a							
b	Other	21b							
22	Labor hired (less employment credits)	22							
23	Pension and profit-sharing plans	23							
24	Rent or lease (see instructions):								
a	Vehicles, machinery, equipment	24a							
b	Other (land, animals, etc.)	24b							
25	Repairs and maintenance	25							
26	Seeds and plants	26							
27	Storage and warehousing	27							
28	Supplies	28							
29	Taxes	29							
30	Utilities	30							
31	Veterinary, breeding, and medicine	31							
32	Other expenses (specify):								
a	-----	32a							
b	-----	32b							
c	-----	32c							
d	-----	32d							
e	-----	32e							
f	-----	32f							

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

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

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 2011? (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).

37a	Specified sales of livestock, produce, grains, and other products (see instructions)			37a		
b	Sales of livestock, produce, grains, and other products not reported on line 37a			37b		
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount	38b
39a	Agricultural program payments	39a		39b	Taxable amount	39b
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election			40a		
b	CCC loans forfeited	40b		40c	Taxable amount	40c
41	Crop insurance proceeds			41		
42a	Specified custom hire (machine work) income from merchant card or third party payments (see instructions)			42a		
b	Other custom hire income not reported on line 42a			42b		
43a	Specified other income (see instructions)			43a		
b	Other income not reported on line 43a			43b		
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)			44		
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45				
46	Cost of livestock, produce, grains, and other products purchased during the year	46				
47	Add lines 45 and 46	47				
48	Inventory of livestock, produce, grains, and other products at end of year	48				
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, 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)