SCHE	DULE	F
(Form	1040)	

Profit or Loss From Farming

OMB No. 1545-0074

)65-B.	
	Attachment Sequence No. 1 4
	Sequence No.

Department Neuron Section Descriptions for Schedule F (Form 1040). Attachment Attachment Sections and the product Description of the Schedule F (Form 1040). Attachment Social security number (SN) A Principal product. Describe in one or two words your principal crop or activity for the current tax year. B Enter code from Part IV C Accounting method: (1) Cash (2) Account B Enter code from Part IV C Accounting method: (1) Cash (2) Account D Employer 10 number (SN) C Accounting method: (1) Cash (2) Account D Employer 10 number (SN) C Color of the basis of livestock held for draft, breading, sport, or dairy purposes. Report these sales on Form 4797. 1 2 3 Subtract lines 2 from line 1. . 1 2 3 4 4 4 4 Sa Cooparative distributions (Form(s) 103P-PATR) 5			Attach to F	orm 1040, Form	1040NR, Fo	orm 1041, Fo	orm 1065, or Form 10	65-B.			UU	0
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35 **Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7. 36

• If a profit, enter the profit on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6.

• If you checked 37b, you must attach Form 6198. Your loss may be limited.

• If a loss, you **must** go to line 37.

37

If you have a loss, you must check the box that describes your investment in this activity (see page F-7).
• If you checked 37a, enter the loss on both Form 1040, line 18, and Schedule SE, line 1a;
on Form 1040NR, line 19; or on Form 1041, line 6.

	All investment is at risk.
37b	Some investment is not at risk.

36

For Paperwork Reduction Act Notice, see page F-7 of the instructions.

Schedule F (Form 1040) 2008

Par

τ	Farm Income—Accrual Method (see page F-7).				
	Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report and do not include this livestock on line 46 below.	ort the	se sales o	n Form	479

38	Sales of livestock, produce, grains, and other products			38		
39a	Cooperative distributions (Form(s) 1099-PATR) . 39a	39b	Taxable amount	39b		
40a	Agricultural program payments	40b	Taxable amount	40b		
41	Commodity Credit Corporation (CCC) loans:					
а	CCC loans reported under election			41a		
b	CCC loans forfeited	41c	Taxable amount	41c		
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	16				
47	Cost of livestock, produce, grains, and other products purchased during the year	17		-		
48	Add lines 46 and 47	18		-		
49	Inventory of livestock, produce, grains, and other products at end of year	19				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 f	rom line 4	8*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Par	t I, line 11		51		
*lf vo	u use the unit-livestock-price method or the farm-price method of valuing inve	ntory and	the amount on line	49 is l	larger than the amou	int on

*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 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes

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CA	UTIC	ON

File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if **(a)** 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 **(b)** you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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 page 1, line B.

Crop Production

111100	Oilseed ar	nd grain	farming
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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)