

Schedule F - Profit or Loss from Farming

Name: SSN:

General Information

TS Principal product Employer ID number

Accounting method, if not cash: Accrual

This farm was disposed of during 2025.

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this farm.

If "Yes," did you file Forms 1099 for the individuals?

If "Yes," was any portion of the loan forgiven in 2025?

Income

	2025	2024		2025	2024
Sale of livestock and other items . . .			Crop insurance proceeds:		
Cost of items bought for resale			Amount received		
Sale of products you raised			You elect to defer to 2026		
Total cooperative distributions			Amount deferred from 2024 . .		
(Provide 1099-PATR)			Custom hire income		
Total agricultural payments			Beginning inventory for accrual . .		
Commodity Credit Corporation (CCC) loans:			Ending inventory for accrual . . .		
CCC loans reported			You used unit-livestock-price or farm-price inventory method.		
CCC loans forfeited			Other income		

Expenses

	2025	2024		2025	2024
Car and truck expenses			Repairs and maintenance		
Chemicals			Seeds and plants purchased . . .		
Conservation expenses			Storage and warehousing		
Custom hire (machine work)			Supplies purchased		
Employee benefit programs			Taxes		
Feed purchased			Utilities		
Fertilizers and lime			Veterinary, breeding, medicine . .		
Freight and trucking			Family health coverage payments for taxpayer, spouse or dependents		
Gasoline, fuel, and oil			Other expenses (list)		
Insurance (other than health)					
Interest - mortgage (paid to banks, etc.)					
Interest - other					
Non-W-2 labor hired					
W-2 wages paid					
Pension and profit-sharing plans					
Rent - vehicles, machinery, equipment					
Rent - other (land, animals, etc.)					