

**2022 Sch F - Farm Income**

TS	1	F	2	ST	3	City	4	PAN	5			
A	Principal product							6		B	Activity code	7
C	Accounting method if not cash							8	Accrual	D	Employer ID number	9
E	10 Did NOT materially participate in 2022									Yes	No	
F	Did taxpayer make any payments in 2022 that would require filing Forms 1099?									11	12	
G	If "Yes," did or will taxpayer file all required Forms 1099?									13	14	

**Part I Income - Cash Method / Part III Income - Accrual Method**

		2021		2022				2021		2022	
III	I			III	I						
37	1a	Sales of livestock/other items		15	6a	Crop insurance received		25			
46	1b	Cost of items bought for resale		16	41	6b	Crop insurance taxable		26		
	2	Sales of products taxpayer raised		17	6c	<input type="checkbox"/> 27 Elect to defer to 2023					
38a	3a	Co-op total distributions		18	6d	Deferred from 2021		28			
38b	3b	Co-op taxable		19	42	7	Custom hire income		29		
39a	4a	Agricultural payments total		20	43	8	Other income		30		
39b	4b	Agricultural payments taxable		21	45		Beginning inventory for accrual		31		
40a	5a	CCC loans reported		22	48		Ending inventory for accrual		32		
40b	5b	CCC loans forfeited		23	49	<input type="checkbox"/> 33	Used the unit-livestock-price method or farm-price method				
40c	5c	CCC loans taxable		24							

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**Part II - Expenses**

10	Car and truck		34	22	Non-W-2 labor hired		48
11	Chemicals		35		W-2 wages paid		49
12	Conservation		36	23	Pension and profit-sharing		50
13	Custom hire (machine work)		37	24a	Rent - vehicles and machinery		51
14	Depreciation		38	24b	Rent - other		52
	Depreciation adjustment (AMT)		39	25	Repairs and maintenance		53
15	Employee benefits		40	26	Seeds and plants		54
16	Feed		41	27	Storage and warehousing		55
17	Fertilizers and lime		42	28	Supplies		56
18	Freight and trucking		43	29	Taxes		57
19	Gasoline, fuel and oil		44	30	Utilities		58
20	Insurance (other than health)		45	31	Veterinary fees and medicine		59
21a	Interest - mortgage		46	32	Other expenses		60
	b Interest - other		47	35	Reserved		
	Family health coverage payments		62	36b	<input type="checkbox"/> 61	Some investment is NOT at risk	
					<input type="checkbox"/> 63	Farm was disposed of in 2022	
					<input type="checkbox"/> 64	Carry to Form 8960, line 7	
					<input type="checkbox"/> 65	Electing out of business interest expense limit	