

Indicate the owner of this farm: ☐ Taxpayer ☐ Spouse ☐ Joint  
Principal product \_\_\_\_\_  
Accounting Method: ☐ Cash ☐ Accrual  
Did you materially participate in the operation of this farm during 2025 ☐ Yes ☐ No

Income	2025 Amount	
Sales of livestock and other items bought for resale . . . . .		
Cost of livestock and other items bought for resale . . . . .		
Sales of livestock, produce, grains, and other products you raised . . . . .		
Cooperative distributions . . . . .		
Agricultural program payments . . . . .		
Commodity Credit Corporation (CCC) loans reported under election . . . . .		
Commodity Credit Corporation (CCC) loans forfeited . . . . .		
Crop insurance proceeds and disaster payments received in 2025 . . . . .		
Custom hire . . . . .		
Other income . . . . .		
Inventory of livestock, produce, etc. at beginning of year (accrual method only) . .		
Cost of livestock, produce, etc. purchased during year (accrual method only) . . .		
Inventory of livestock, produce, etc. at end of year (accrual method only) . . . . .		

Expenses	2025 Amount			2025 Amount	
Chemicals . . . . .			Seeds and plants purchased		
Conservation . . . . .			Storage and warehousing . .		
Custom hire . . . . .			Supplies purchased . . . . .		
Employee benefits . . . . .			Taxes . . . . .		
Feed purchased . . . . .			Utilities . . . . .		
Fertilizers and lime . . . . .			Veterinary and breeding . .		
Freight and trucking . . . . .			Other _____		
Gasoline, fuel, and oil . . . . .			_____		
Insurance . . . . .			_____		
Mortgage interest . . . . .			_____		
Other interest . . . . .			_____		
Labor hired . . . . .			_____		
Pension and profit-sharing . .			_____		
Vehicles and machinery rent			_____		
Other rentals . . . . .			_____		
Repairs and maintenance . .			_____		

Vehicle description \_\_\_\_\_ Date placed in service \_\_\_\_\_ Cost or basis \_\_\_\_\_  
 Business miles \_\_\_\_\_ Commuting miles \_\_\_\_\_ Other miles \_\_\_\_\_  
 Actual expenses such as gas, oil, repairs, etc \_\_\_\_\_ Parking fees and tolls \_\_\_\_\_

[illegible]