

THIS IS ONLY A GUIDE. USE YOUR BEST JUDGMENT BEFORE RECORDING DATA IN THE QUESTIONNAIRE. The Full Schedule F is available on the website.

This guide is showing Section Letters and Question numbers on the Questionnaire.

SCHEDULE F (Form 1040) <small>Department of the Treasury Internal Revenue Service</small>	Profit or Loss From Farming <small>Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065. Go to www.irs.gov/ScheduleF for instructions and the latest information.</small>	<small>OMB No. 1545-0074</small> 2023 <small>Attachment Sequence No. 14</small>
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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	Section I - 38,39	23	Pension and profit-sharing plans
11	Chemicals	11	Section I - 3	24	Rent or lease (see instructions):
12	Conservation expenses (see instructions)	12		24a	Vehicles, machinery, equipment
13	Custom hire (machine work)	13	Section I - 29 a&b	24b	Other (land, animals, etc.)
14	Depreciation and section 179 expense (see instructions)	14	Section i - 23	25	Repairs and maintenance
15	Employee benefit programs other than on line 23	15	Section I - 27	26	Seeds and plants
16	Feed	16	Section I - 6	27	Storage and warehousing
17	Fertilizers and lime	17	Section I - 2	28	Supplies
18	Freight and trucking	18	Section I - 29 a	29	Taxes
19	Gasoline, fuel, and oil	19	Section I - 9	30	Utilities
20	Insurance (other than health)	20	Section I - 18	31	Veterinary, breeding, and medicine
21	Interest (see instructions):			32	Other expenses (specify):
a	Mortgage (paid to banks, etc.)	21a	Section I - 20 a	32a	Bedding and Litter for Livestock
b	Other	21b	Section I - 20 b	32b	Vehicle Registration and Licensing
22	Labor hired (less employment credits)	22	Section I - 28 & 28	32c	Farm Management Services
				32d	Other General Expenses
				32e	All Other Operating Expenses
				32f	