

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see page F-4). Also attach Form 4562 . . . . .	12		25	Pension and profit-sharing plans . . . . .	25	
13	Chemicals . . . . .	13		26	Rent or lease (see page F-6):		
14	Conservation expenses (see page F-4) . . . . .	14		a	Vehicles, machinery, and equipment . . . . .	26a	
15	Custom hire (machine work) . . . . .	15		b	Other (land, animals, etc.) . . . . .	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5) . . . . .	16		27	Repairs and maintenance . . . . .	27	
17	Employee benefit programs other than on line 25 . . . . .	17		28	Seeds and plants . . . . .	28	
18	Feed . . . . .	18		29	Storage and warehousing . . . . .	29	
19	Fertilizers and lime . . . . .	19		30	Supplies . . . . .	30	
20	Freight and trucking . . . . .	20		31	Taxes . . . . .	31	
21	Gasoline, fuel, and oil . . . . .	21	4756.86	32	Utilities . . . . .	32	
22	Insurance (other than health) . . . . .	22		33	Veterinary, breeding, and medicine . . . . .	33	
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.) . . . . .	23a		a	.....	34a	
b	Other . . . . .	23b		b	.....	34b	
24	Labor hired (less employment credits) . . . . .	24		c	.....	34c	
				d	.....	34d	
				e	.....	34e	
				f	.....	34f	
35	<b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions . . . . . ▶					35	
36	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11.						
	• If a profit, enter the profit on Form 1040, line 18, and also on Schedule SE, line 1.					36	
	If you file Form 1040NR, enter the profit on Form 1040NR, line 19.						
	• If a loss, you must go to line 37. Estates, trusts, and partnerships, see page F-6.						