

**SCHEDULE F  
(Form 1040)**

**SUBSTITUTE SCHEDULE F FOR WFRP PURPOSES  
Profit or Loss From Farming**

TAX YEAR

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**  
▶ **Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.**

Attachment  
Sequence No. **14**

Name of proprietor

Social security number (SSN)

**A** Principal crop or activity

**B** Enter code from Part IV

**C** Accounting method:  
 Cash  Accrual

**D** Employer ID number (EIN), (see instr)

**E** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses  Yes  No

**F** Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)?  Yes  No

**G** If "Yes," did you or will you file required Forms 1099?  Yes  No

**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>				
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>				
<b>c</b> Subtract line 1b from line 1a				<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised				<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>			<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>			<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election				<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>			<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)					
<b>a</b> Amount received in 2017	<b>6a</b>			<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2018 is attached, check here <input type="checkbox"/>				<b>6d</b> Amount deferred from 2016	<b>6d</b>
<b>7</b> Custom hire (machine work) income				<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions				<b>9</b>	

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>
<b>11</b> Chemicals	<b>11</b>			<b>24</b> Rent or lease (see instructions):	
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>			<b>25</b> Repairs and maintenance	<b>25</b>
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>
<b>16</b> Feed	<b>16</b>			<b>27</b> Storage and warehousing	<b>27</b>
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>
<b>18</b> Freight and trucking	<b>18</b>			<b>29</b> Taxes	<b>29</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>			<b>30</b> Utilities	<b>30</b>
<b>20</b> Insurance (other than health)	<b>20</b>			<b>31</b> Veterinary, breeding, and medicine	<b>31</b>
<b>21</b> Interest:				<b>32</b> Other expenses (specify):	
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>			<b>a</b> -----	<b>32a</b>
<b>b</b> Other	<b>21b</b>			<b>b</b> -----	<b>32b</b>
<b>22</b> Labor hired (less employment credits)	<b>22</b>			<b>c</b> -----	<b>32c</b>
				<b>d</b> -----	<b>32d</b>
				<b>e</b> -----	<b>32e</b>
				<b>f</b> -----	<b>32f</b>
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions				<b>33</b>	
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9				<b>34</b>	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Did you receive an applicable subsidy in 2017? See instructions  Yes  No

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.

**a**  All investment is at risk. **b**  Some investment is not at risk.

**Part III Farm Income—Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)			<b>37</b>		
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>		<b>38b</b>	Taxable amount	<b>38b</b>
<b>39a</b>	Agricultural program payments	<b>39a</b>		<b>39b</b>	Taxable amount	<b>39b</b>
<b>40</b>	Commodity Credit Corporation (CCC) loans:					
<b>a</b>	CCC loans reported under election			<b>40a</b>		
<b>b</b>	CCC loans forfeited	<b>40b</b>		<b>40c</b>	Taxable amount	<b>40c</b>
<b>41</b>	Crop insurance proceeds			<b>41</b>		
<b>42</b>	Custom hire (machine work) income			<b>42</b>		
<b>43</b>	Other income (see instructions)			<b>43</b>		
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			<b>44</b>		
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>				
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>				
<b>47</b>	Add lines 45 and 46	<b>47</b>				
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>				
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* . . . . .			<b>49</b>		
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 . . . . .			<b>50</b>		

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)



Producers Ag Insurance Group®  
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# SUBSTITUTE SCHEDULE F FOR WFRP PURPOSES

## COLLECTION OF INFORMATION AND DATA (PRIVACY ACT) STATEMENT Agents, Loss Adjusters and Policyholders

The following statements are made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a): The Risk Management Agency (RMA) is authorized by the Federal Crop Insurance Act (7 U.S.C. 1501-1524) or other Acts, and the regulations promulgated thereunder, to solicit the information requested on documents established by RMA or by approved insurance providers (AIPs) that have been approved by the Federal Crop Insurance Corporation (FCIC) to deliver Federal crop insurance. The information is necessary for AIPs and RMA to operate the Federal crop insurance program, determine program eligibility, conduct statistical analysis, and ensure program integrity. Information provided herein may be furnished to other Federal, State, or local agencies, as required or permitted by law, law enforcement agencies, courts or adjudicative bodies, foreign agencies, magistrate, administrative tribunal, AIP's contractors and cooperators, Comprehensive Information Management System (CIMS), congressional offices, or entities under contract with RMA. For insurance agents, certain information may also be disclosed to the public to assist interested individuals in locating agents in a particular area. Disclosure of the information requested is voluntary. However, failure to correctly report the requested information may result in the rejection of this document by the AIP or RMA in accordance with the Standard Reinsurance Agreement between the AIP and FCIC, Federal regulations, or RMA-approved procedures and the denial of program eligibility or benefits derived therefrom. Also, failure to provide true and correct information may result in civil suit or criminal prosecution and the assessment of penalties or pursuit of other remedies.

### NON-DISCRIMINATION STATEMENT

#### Non-Discrimination Statement:

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating on the basis of race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income is derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs).

#### To File a Program Complaint:

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at <https://www.ascr.usda.gov/ad-3027-usda-program-discrimination-complaint-form>, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to the U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

#### Persons with Disabilities:

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

Persons with disabilities, who wish to file a program complaint, please see information above on how to contact the Department by mail directly or by email.

### PRODUCERS AG INSURANCE GROUP PRIVACY NOTICE

The Producers Ag Insurance Group (ProAg Group) is committed to respecting the individual privacy of our policyholders and their significant beneficial interest owners (Customers). We collect nonpublic personal information about Customers from information we receive from them such as information provided on applications or other forms, which may include name, address and social security numbers and from third parties such as a consumer reporting agency. To serve our customers and to service our business our employees have access to Customers personal information in the course of doing their jobs and we may share or disclose non-public personal information about the Customers to affiliates within the ProAg Group or with non affiliated third parties with whom we have a contractual relationship such as agencies within the United States Department of Agriculture, with your insurance agent and other insurance companies or with banks where a written permission to transfer such information has been granted by the policyholder. We may also share non-public personal information with affiliates and with non-affiliated third parties as permitted by law. The ProAg Group will not sell or share your personal information with anyone for purposes unrelated to our business functions with out our offering to the Customer the opportunity to "opt-out" or to "opt-in" as required by law.

### CERTIFICATION STATEMENT

I certify that to the best of my knowledge and belief all of the information on this form is correct. I understand that information on this form may be reviewed and audited. I understand that inaccurate information or my failure to retain or provide, upon request, records supporting the information on this form may result in denial of coverage, cancellation of my policy, ineligibility for indemnity, or recalculation of insured revenue. I also understand that failure to report completely and accurately may result in sanctions under my policy, including but not limited to voidance of the policy, and in criminal or civil penalties (18 U.S.C. §1006 and §1014; 7 U.S.C. §1506; 31 U.S.C. §3729, §3730 and any other applicable federal statutes).

\_\_\_\_\_  
Insured's Printed Name

\_\_\_\_\_  
Insured's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
AIP's Representative Printed Name

\_\_\_\_\_  
AIP's Representative Signature

\_\_\_\_\_  
Date