

**CAUGHEY, LEGNER, FREEHILL, EHRGOTT & MANN, LLP**  
**CALENDAR YEAR: 01/01/2019 - 12/31/2019**  
**TAX WORKSHEET - FARM**

Name: \_\_\_\_\_ Telephone No: \_\_\_\_\_  
 Email: \_\_\_\_\_

**I. FARM INCOME FOR 2019: (please bring any information showing how computed)**

1. Sales of cattle raised (excluding breed stock held over 2 years) \$ \_\_\_\_\_
2. Sales of feeder cattle purchased- Date Purchased: \_\_\_\_\_  
 Total sales price: \$ \_\_\_\_\_  
 Cost: \$ \_\_\_\_\_  
 Profit: \$ \_\_\_\_\_
3. Sale of hogs raised (excluding breeding stock held over 1 year) \$ \_\_\_\_\_
4. Sales of feeder hogs purchased- Date Purchased: \_\_\_\_\_  
 Total sales price: \$ \_\_\_\_\_  
 Cost: \$ \_\_\_\_\_  
 Profit: \$ \_\_\_\_\_
5. Soybeans \$ \_\_\_\_\_
6. Corn \$ \_\_\_\_\_  
 (do not include CCC loans or redemptions or forfeitures see page 4 for info)
7. Oats and other grains \$ \_\_\_\_\_
8. Hay or straw \$ \_\_\_\_\_
9. Breeding fees \$ \_\_\_\_\_
10. Patronage dividends (include cash received plus stock – **Provide co-op 1099 PATR**) \$ \_\_\_\_\_
11. Farm program payments: 1) Diversion and deficiency pmts received in 2019 \$ \_\_\_\_\_  
 2) CRP or other progress payments received in 2019 \$ \_\_\_\_\_
12. Crop insurance proceeds- For 2019 crop: \$ \_\_\_\_\_  
 For 2018 crop: \$ \_\_\_\_\_  
 TOTAL: \$ \_\_\_\_\_
13. State gasoline tax refund: \$ \_\_\_\_\_
14. Hail insurance proceeds- For 2019 crop: \$ \_\_\_\_\_  
 For 2018 crop: \$ \_\_\_\_\_  
 TOTAL: \$ \_\_\_\_\_
15. Custom work income: \$ \_\_\_\_\_
16. Cash rent- Building rent: \$ \_\_\_\_\_  
 Pasture rent: \$ \_\_\_\_\_  
 Farmland rent: \$ \_\_\_\_\_
17. Other income- Landlord adjustment: \$ \_\_\_\_\_  
 Insurance prem refund: \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**II. FARM EXPENSES FOR 2019**

1. Breeding fees:	\$ _____	20. Electricity total:	\$ _____
2. Chemicals	\$ _____	% or \$ for farm	
3. Conservation or land clearing expenses	\$ _____	21. Phone/long distance charges	\$ _____
4. Machine hire	\$ _____	<i>(farm use only!)</i>	
5. Employee benefit programs <i>(other than line 13)</i>	\$ _____	22. Farm truck expense	\$ _____
6. Feed purchased	\$ _____	<i>(if kept separately)</i>	
7. Fertilizers and lime	\$ _____	23. Farm dues	\$ _____
8. Fright, trucking	\$ _____	24. Meals for hired help/100% =	\$ _____
9. Gasoline, fuel, oil <i>(farm share only)</i>	\$ _____	25. Farm papers & publications	\$ _____
10. Insurance <i>(farm share only)</i>	\$ _____	26. Tax preparation expense	\$ _____
11. Interest <i>(farm share only)</i>		27. Business & office supplies	\$ _____
Mortgage interest	\$ _____	28. Bank service charges	\$ _____
Other interest	\$ _____	29. Social security for hired help	
12. Labor hired		30. USDA farm program expenses	\$ _____
Non-family	\$ _____	31. Drying expense	\$ _____
Family under age 18	\$ _____	32. Other expenses:	
13. Pension and profit sharing plans	\$ _____	_____	\$ _____
14. Rent or lease		_____	\$ _____
Machinery/equipment	\$ _____	_____	\$ _____
Land	\$ _____	_____	\$ _____
15. Repairs and maintenance <i>(please provide itemized list for all repairs over \$200.00)</i>	\$ _____	_____	\$ _____
16. Seeds, plants purchased	\$ _____	_____	\$ _____
17. Storage, warehouse	\$ _____		
18. Supplies purchased	\$ _____		
19. Property taxes			
Farm taxes	\$ _____		
Residence taxes	\$ _____		
Total taxes paid:	\$ _____		

**III. DEPRECIATION**

A. Please list all machinery and equipment purchases or trades (new or used), all breeding stock purchased, new buildings, fences, tile, major improvements. If a trade is involved, state item traded and the boot.

ITEM	DATE PURCHASED	NEW / USED	ITEM TRADED	ORIGINAL TRADED ITEM PURCHASE DATE	ORIGINAL PURCHASE PRICE	DEALER ALLOWANCE TRADE	BOOT
					\$		\$
					\$		\$
					\$		\$
					\$		\$

B. Please list all machinery sold

ITEM	DATE PURCHASED	Sale Price
		\$
		\$
		\$
		\$

**IV. BREEDING STOCK SOLD**

Breeding stock sold (dairy or beef cattle, brood sows, ewes). In regard to animals raised by you, list only animals owned by you for a period of 12 months (hogs and sheep) or 24 months (cattle or horses), or more, and used by you as breeding animals. If purchased, give date of purchase and cost, regardless of age.

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**V. PICKUP AND AUTOMOBILES** (Can be deducted either per mile, OR by itemizing all expenses)

We need the total number of miles placed on vehicle for the year.

Farm and non-farm total miles = \_\_\_\_\_

A. Mileage Method- Total farm business miles traveled: \_\_\_\_\_ x 58.0 cents (\$0.580) = \$ \_\_\_\_\_

OR

B. Up-Keep-

Percent of use for farm purposes: \_\_\_\_\_ %

Gas	\$ _____	Other	
Oil	\$ _____	License	\$ _____
Grease	\$ _____	Insurance	\$ _____
		Repairs and tires	\$ _____

**VI. MISCELLANEOUS**

A. Hired Labor. If you paid any one person over \$160.00, list his social security number, name and the amount paid  
(DO NOT INCLUDE FAMILY MEMBERS UNDER AGE 18)

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B. Gasoline used for in-the-field purposes: \_\_\_\_\_ Gallons

C. Payment to an IRA or KEOGH plan  
 IRA: \$ \_\_\_\_\_  
 HR-10/KEOGH: \$ \_\_\_\_\_

D. Amount of casualty losses not covered by insurance: \$ \_\_\_\_\_  
 (fire, wind, flood)

E. If you paid health insurance premiums for yourself, your spouse or your dependents, please list amount: \$ \_\_\_\_\_  
 (100% may be deductible to the extent you had self-employment income, whether or not you itemize personal deductions.)

**HEALTH CARE COVERAGE**

Did you and your dependents have healthcare coverage for the full-year? \_\_\_\_\_  
 If not for the full-year, what period did you have coverage? \_\_\_\_\_

Did you receive any of the following IRS documents? If so, **please include** it with your tax documents.

- Form 1095-A (Health insurance marketplace statement)
- 1095-B (health coverage)
- Form 1095-C (employer provided health insurance offer and coverage)

F. Sale or trade of real estate. Please bring figures and 1099's.

- G. Government Programs-
- 1) Did you receive any CCC loans, pay-off any CCC loans or sell any grain on which you had a CCC Loan? **Please bring documentation.**
  - 2) If you answer to 1 is "yes," how have you reported CCC loans received in previous years?
    - \_\_\_\_\_ A. Treated loan as income in year it was received.
    - \_\_\_\_\_ B. Reported income in year crop was sold or forfeited to CCC.
    - \_\_\_\_\_ C. No previous CCC loans received.
  - 3) If the answer to 1 is "yes," describe each transaction on the following lines:

LOAN DATE	TYPE OF GRAIN	BUSHEL AMOUNT	LOAN AMOUNT	REDEEMED OR FORFEITED (R, F, OR NO)	DATE REDEEMED OR FORFEITED	DATE SOLD (IF ANY)	AMOUNT RECEIVED ON SALE
			\$				\$
			\$				\$
			\$				\$
			\$				\$

I authorize my tax preparer to rely on these figures in computing and preparing my 2019 tax returns.

Date: \_\_\_\_\_

\_\_\_\_\_  
 Signature