

# Farm Income and Expenses

ORG27

## GENERAL INFORMATION

Name of this farm .....

Is this activity a qualified trade or business under Section 199A? .....  Yes  No

**1** Check ownership .....  Taxpayer  Spouse  Joint

**2** Principal product .....

**3** Employer identification number .....

**4** Agricultural activity code (**Preparer Use Only**) .....

**5** Accounting method .....  Cash  Accrual

|  | Yes                              | No   |
|--|----------------------------------|--|
| <b>6</b> Was this farm fully disposed of in a fully taxable transaction during 2023? .....             | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>7</b> Did you materially participate in the operation of this business during 2023? .....           | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>8</b> Did you make any payments in 2023 that would require you to file Form(s) 1099 .....           | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>9</b> If 'Yes,' did you or will you file all required Forms 1099? .....                             | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>10</b> At-risk determination:   |                                  |  |
| <b>a</b> Is all of the investment in this activity at risk? .....                                      | <input type="checkbox"/>         |  |
| <b>b</b> Is some of the investment in this activity not at risk? .....                                 | <input type="checkbox"/>         |  |
| <b>c</b> Did you receive a subsidy in 2023? .....  | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>11</b> Did you have unallowed passive losses in 2022? .....   | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>12a</b> Treat all MACRS assets for this activity as qualified Indian reservation property? .....    | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>b</b> Treat all assets acquired after August 27, 2005 as qualified GO Zone property? .....          | Regular <input type="checkbox"/> | Extension <input type="checkbox"/> No <input type="checkbox"/> |
| <b>c</b> Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? ..... | <input type="checkbox"/>         | <input type="checkbox"/>                                       |
| <b>d</b> Was this farm located in a Qualified Disaster Area? .....                                     | <input type="checkbox"/>         | <input type="checkbox"/>                                       |

| FARM INCOME – CASH METHOD   | 2023 | 2022 |
|---|------|------|
| <b>13</b> Sales of livestock, etc purchased for resale .....  |      |      |
| <b>14</b> Cost/Basis of livestock, etc purchased for resale .....   |      |      |
| <b>15</b> Sales of livestock, produce, grains, etc raised .....   |      |      |
| <b>16a</b> Total distributions received from cooperatives .....   |      |      |
| <b>b</b> Taxable amount of distributions from cooperatives .....  |      |      |
| <b>17a</b> Total agricultural program payments .....  |      |      |
| <b>b</b> Taxable amount of agricultural program payments .....  |      |      |
| <b>c</b> If you received social security retirement or disability benefits, enter any Conservation Reserve Program payments included on line 15 ..... |      |      |
| <b>18a</b> Commodity Credit Corporation (CCC) loans under election .....  |      |      |
| <b>b</b> CCC loans forfeited/repaid with certificates .....   |      |      |
| <b>c</b> Taxable amount of CCC loans forfeited/repaid .....   |      |      |
| <b>19a</b> Crop insurance proceeds/federal crop disaster payments received in 2023 .....  |      |      |
| <b>b</b> Taxable crop insurance proceeds/federal crop disaster payments .....   |      |      |
| <b>c</b> Crop insurance proceeds/federal crop disaster payments deferred from 2022 .....  |      |      |
| <b>20</b> Custom hire (machine work) income .....   |      |      |
| <b>21</b> Other income – include federal/state gas tax credit/refund .....  |      |      |

| FARM INCOME – ACCRUAL METHOD   | 2023 | 2022 |
|--|------|------|
| <b>22</b> Sales – livestock, produce, grain, other products .....        |      |      |
| <b>23a</b> Total distributions received from cooperatives .....          |      |      |
| <b>b</b> Taxable amount of distributions from cooperatives .....         |      |      |
| <b>24a</b> Total agricultural program payments .....                     |      |      |
| <b>b</b> Taxable amount of agricultural program payments .....           |      |      |
| <b>25a</b> Commodity Credit Corporation (CCC) loans under election ..... |      |      |
| <b>b</b> CCC loans forfeited/repaid with certificates .....              |      |      |
| <b>c</b> Taxable amount of CCC loans forfeited/repaid .....              |      |      |
| <b>26</b> Crop insurance proceeds and certain disaster payments .....    |      |      |
| <b>27</b> Custom hire (machine work) income .....                        |      |      |
| <b>28</b> Other income include federal/state gas tax credit/refund ..... |      |      |

**Farm Income and Expenses (continued)**

**ORG27**

| <b>FARM INCOME – ACCRUAL METHOD (continued)</b>  | <b>2023</b>              | <b>2022</b>              |
|--|--------------------------|--------------------------|
| <b>29</b> Cost of Goods Sold:  |                          |                          |
| <b>a</b> Beginning inventory – livestock, produce, etc .....   |                          |                          |
| <b>b</b> Cost of livestock, produce, etc purchased .....   |                          |                          |
| <b>c</b> Ending inventory – livestock, produce, etc .....  |                          |                          |
| <b>30</b> Check if you used the unit-livestock price method or farm-price method to value inventory..... | <input type="checkbox"/> | <input type="checkbox"/> |

Complete ORG51 for acquisitions and ORG50 for dispositions.

| <b>FARM EXPENSES – CASH AND ACCRUAL METHODS</b>  | <b>2023</b> | <b>2022</b> |
|--|-------------|-------------|
| Name of this farm .....  |             |             |
| <b>31</b> Car and truck expense (complete ORG18) .....   |             |             |
| <b>32</b> Chemicals .....  |             |             |
| <b>33</b> Conservation expenses .....  |             |             |
| <b>34</b> Custom hire (machine work) .....   |             |             |
| <b>35</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ) .....                  |             |             |
| <b>36</b> Employee benefit programs other than pension and profit-sharing plans.....                 |             |             |
| <b>37</b> Feed .....   |             |             |
| <b>38</b> Fertilizers and lime.....  |             |             |
| <b>39</b> Freight and trucking.....  |             |             |
| <b>40</b> Gasoline, fuel and oil.....  |             |             |
| <b>41 a</b> Insurance (other than health) .....  |             |             |
| <b>b</b> Self-employed health insurance attributable to this farm business.....                      |             |             |
| <b>42</b> Interest:  |             |             |
| <b>a</b> Mortgage (paid to banks, etc).....  |             |             |
| <b>b</b> Other .....   |             |             |
| <b>43</b> Labor hired .....  |             |             |
| <b>44</b> Pension and profit-sharing plans.....  |             |             |
| <b>45</b> Rent or lease:   |             |             |
| <b>a</b> Machinery, equipment, etc (for vehicle rent or lease, see ORG18) .....                      |             |             |
| <b>b</b> Other (land, animals, etc) .....  |             |             |
| <b>46</b> Repairs and maintenance .....  |             |             |
| <b>47</b> Seeds and plants purchased .....   |             |             |
| <b>48</b> Storage and warehousing.....   |             |             |
| <b>49</b> Supplies purchased.....  |             |             |
| <b>50</b> Taxes.....   |             |             |
| <b>51</b> Utilities .....  |             |             |
| <b>52</b> Veterinary, breeding and medicine.....   |             |             |
| <b>53</b> Other expenses (specify):  |             |             |
| _____  |             |             |
| _____  |             |             |
| _____  |             |             |
| _____  |             |             |
| _____  |             |             |
| <b>54</b> Qualified pension plan start-up costs.....   |             |             |
| <b>55</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018 ..... |             |             |
| <b>56</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017.....  |             |             |

**ORG27**

**Car And Truck Expenses**  
(Employees use ORG17 – Employee Business Expenses)

**ORG18**

| GENERAL INFORMATION-   | Vehicle 1  | Vehicle 2  | Vehicle 3  |
|--|--|--|--|
| 1 Description of vehicle.....  |  |  |  |
| 2 a Date placed in service.....  |  |  |  |
| b Date acquired, if different from line 2a.....                                  |  |  |  |
| 3 Enter detail on lines 3a and 3b, or total on line 3c:                          |  |  |  |
| a Ending mileage reading.....  |  |  |  |
| b Beginning mileage reading.....   |  |  |  |
| c <b>Total miles</b> for the year (line 3a less line 3b).....                    |  |  |  |
| 4 Business miles 01/01/2023 thru 12/31/2023.....                                 |  |  |  |
| 5 Total commuting miles.....   |  |  |  |
| STANDARD MILEAGE RATE  | Vehicle 1  | Vehicle 2  | Vehicle 3  |
| 6 Do you qualify for standard mileage? ( <b>Preparer Use</b> ).....              | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 7 Is this a leased vehicle?.....   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| ACTUAL EXPENSES  | Vehicle 1  | Vehicle 2  | Vehicle 3  |
| 8 Gasoline, oil, repairs, insurance, etc.....                                    |  |  |  |
| 9 Vehicle registration fee (excluding property tax).....                         |  |  |  |
| 10 Vehicle lease or rental fee.....  |  |  |  |
| 11 Inclusion amount ( <b>Preparer Use Only</b> ).....                            |  |  |  |
| 12 Depreciation ( <b>Preparer Use Only</b> ).....                                |  |  |  |
| 13 Parking fees, tolls, and local transportation.....                            |  |  |  |
| 14 Portion of vehicle registration fee based on value.....                       |  |  |  |
| 15 Interest on vehicle.....  |  |  |  |
| DEPRECIATION/DISPOSITIONS  | Vehicle 1  | Vehicle 2  | Vehicle 3  |
| 16 Cost or basis.....  |  |  |  |
| 17 Is this an electric vehicle?.....   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 18 Is this qualified Indian reservation property?.....                           | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 19 Type of vehicle ( <b>Preparer Use</b> ).....                                  |  |  |  |
| 20 Section 179 expense ( <b>Preparer Use</b> ).....                              |  |  |  |
| 21 Qualified Property for Economic Stimulus? ( <b>Preparer Use</b> ).....        | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 22 Qualified Property for Qualified Disaster Area? ( <b>Preparer Use</b> ).....  | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 23 Kansas Disaster Zone? ( <b>Preparer Use</b> ).....                            | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 24 Qualified GO Zone Property ( <b>Preparer Use</b> ).....                       | <input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A     | <input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A     | <input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A     |
| 25 Percentage for SDA? ( <b>Preparer Use</b> ).....                              | <input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No | <input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No | <input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No |
| 26 Elect OUT of SDA? ( <b>Preparer Use</b> ).....                                | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 27 Elect 30% in place of 50% SDA ( <b>Preparer Use</b> ).....                    | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 28 Date sold.....  |  |  |  |
| 29 Sales price.....  |  |  |  |
| 30 Expense of sale.....  |  |  |  |
| 31 Gain/loss basis, if different ( <b>Preparer Use</b> ).....                    |  |  |  |
| 32 AMT gain/loss basis, if different ( <b>Preparer Use</b> ).....                |  |  |  |
| VEHICLE QUESTIONS  | Vehicle 1  | Vehicle 2  | Vehicle 3  |
| 33 Is another vehicle available for personal use?.....                           | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 34 Was vehicle available during off duty hours?.....                             | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 35 Was vehicle used primarily by a greater than 5% owner or related person?..... | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 36 Do you have evidence to support the business use claimed?.....                |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| 37 If <b>yes</b> , is the evidence written?.....                                 |  |  | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |

