

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 4835 and its instructions is at www.irs.gov/form4835.

OMB No. 1545-0074

2013
Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2013 (see instructions)? ☐ Yes ☐ No

Part I Gross Farm Rental Income Based on Production Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1		
2a	Cooperative distributions (Form(s) 1099-PATR)	2a		
3a	Agricultural program payments (see instructions)	3a		
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election	4a		
b	CCC loans forfeited	4b		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2013	5a		
c	If election to defer to 2014 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2012	5d		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7	Gross farm rental income Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7		

Part II Expenses Farm Rental Property Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8		
9	Chemicals	9		
10	Conservation expenses (see instructions)	10		
11	Custom hire (machine work)	11		
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13		
14	Feed	14		
15	Fertilizers and lime	15		
16	Freight and trucking	16		
17	Gasoline, fuel, and oil	17		
18	Insurance (other than health).	18		
19	Interest:			
a	Mortgage (paid to banks, etc.)	19a		
b	Other	19b		
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		
21	Pension and profit-sharing plans	21		
22	Rent or lease:			
a	Vehicles, machinery, and equipment (see instructions).	22a		
b	Other (land, animals, etc.)	22b		
23	Repairs and maintenance	23		
24	Seeds and plants	24		
25	Storage and warehousing	25		
26	Supplies	26		
27	Taxes	27		
28	Utilities	28		
29	Veterinary, breeding, and medicine	29		
30	Other expenses (specify):			
a	_____	30a		
b	_____	30b		
c	_____	30c		
d	_____	30d		
e	_____	30e		
f	_____	30f		
g	_____	30g		
31	Total expenses Add lines 8 through 30g (see instructions) ▶	31		
32	Net farm rental income or (loss) Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34.	32		
33	Did you receive an applicable subsidy in 2013? (see instructions)	33	<input type="checkbox"/> Yes <input type="checkbox"/> No	
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	<input type="checkbox"/> All investment is at risk.	
c	You may have to complete to determine your deductible loss, regardless of which Form 8582 box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the here and on Schedule E deductible loss (Form 1040), line 40	34b	<input type="checkbox"/> Some investment is not at risk.	
		34c		