

# Farm Rental Income and Expenses

ORG26

## GENERAL INFORMATION

Name of this activity..... \_\_\_\_\_

1 Check ownership .....  Taxpayer                       Spouse                       Joint

2 Employer identification number..... \_\_\_\_\_

3 Was this farm fully disposed of in a fully taxable transaction during 2018?..... Yes  No

4 Did you actively participate in the operation of this business during 2018?..... Yes  No

5 Real estate professionals:  
Did you materially participate in the operation of this business during 2018?..... Yes  No

6 At-risk determination:  
 a Is all of the investment in this activity at risk?.....   
 b Is some of the investment in this activity not at risk?.....   
 c Did you receive a subsidy in 2018?.....  No

7 Did you have unallowed passive losses in 2017?..... Yes  No

8 a Treat all MACRS assets for this activity as qualified Indian reservation property?.....   
 b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... Regular  Extension  No   
 c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?.....   
 d Was this farm rental located in a Qualified Disaster Area?.....  No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

FARM RENTAL INCOME – BASED ON PRODUCTION	2018	2017
9 Income from production of livestock, produce, grains and crops.....		
10 Total distributions received from cooperatives.....		
11 Taxable amount of distributions from cooperatives.....		
12 Total agricultural program payments.....		
13 Taxable amount of agricultural program payments.....		
14 Commodity Credit Corporation (CCC) loans under election.....		
15 CCC loans forfeited/repaid with certificates.....		
16 Taxable amount of CCC loans forfeited/repaid.....		
17 Crop insurance proceeds/federal crop disaster payments received in 2018.....		
18 Taxable crop insurance proceeds/federal crop disaster payments.....		
19 Crop insurance proceeds/federal crop disaster deferred from 2017.....		
20 Other income – include federal/state gas tax credit/refund.....		



**Farm Rental Income and Expenses (continued)**

**ORG26**

<b>EXPENSES – FARM RENTAL PROPERTY</b>	<b>2018</b>	<b>2017</b>
Name of this activity..... _____		
<b>21</b> Car and truck expense (complete ORG18) .....		
<b>22</b> Chemicals .....		
<b>23</b> Conservation expenses .....		
<b>24</b> Custom hire (machine work) .....		
<b>25</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ) .....		
<b>26</b> Employee benefit programs other than pension and profit-sharing plans.....		
<b>27</b> Feed .....		
<b>28</b> Fertilizers and lime.....		
<b>29</b> Freight and trucking.....		
<b>30</b> Gasoline, fuel, and oil .....		
<b>31</b> Insurance (other than health) .....		
<b>32</b> Interest:		
<b>a</b> Mortgage (paid to banks, etc).....		
<b>b</b> Other .....		
<b>33</b> Labor hired .....		
<b>34</b> Pension and profit-sharing plans .....		
<b>35</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>36</b> Repairs and maintenance .....		
<b>37</b> Seeds and plants.....		
<b>38</b> Storage and warehousing.....		
<b>39</b> Supplies.....		
<b>40</b> Taxes.....		
<b>41</b> Utilities .....		
<b>42</b> Veterinary fees and medicine .....		
<b>43</b> Other expenses (specify):		
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_____		
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<b>44</b> Qualified pension plan start-up costs.....		