

**ALLOWABLE INCOME WORKSHEET
(For AGR Revenue Report)**

ADJUSTMENT CODES

A	Line specifically excluded	F	Disaster payments
B	Cost of post-production operations	G	Net gain from commodity hedges
C	Co-op dividends not directly related	H	Not directly related to production
D	Agricultural program payments	I	Other - explain the adjustment made
E	Crop insurance payments		

Schedule F Part I - for cash basis taxpayers (accrual taxpayers use part III)

Line Number	Description Tax Year: _____	(1) Amount From Schedule F	(2) AGR Income Adjustment	(3) Code	(4) AGR Allowable Income
1	Sales of items bought for resale			A	0
2	Cost or other basis of line 1			A	0
3	line 1 less line 2				
4	Sales of items you raised				
Less: adjustments for "post production"					
4.1					
4.2					
4.3					
4.4					
4.5					
4.6					
4.7					
4.8					
5b	Taxable coop distributions				
6b	Taxable AG program payments			A	0
7a	CCC loans under election				
7c	Taxable CCC loans forfeited				
8b	Taxable crop ins proceeds			A	0
8d	Taxable deferral from prior year			A	0
9	Custom hire income			A	0
10	Other income (details below)				
10.1					
10.2					
10.3					
10.4					
10.5					
10.6					
10.7					
10.8					
(5) Subtotals: Total Columns (1), (2) and (4).					
(6) Total Adjustments: Subtotal Col. (2)					
(7) Allowable AGR Income: Subtotal Col. (1) minus Total Adjustments Item (6). Must Equal Subtotal Col. (4)					

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