

CASH BASIS WORKSHEET FOR AGR CLAIMS

ADJUSTMENT CODES

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

PART 1: ADJUSTMENTS TO AMOUNTS REPORTED ON SCHEDULE F

PART 2: ACCRUAL REVENUE ADJUSTMENTS

Schedule F (Part I - for cash basis taxpayers)							Inventoried Crops Raised:	Inventoried Livestock, And Inventoried Commodities Purchased For Resale	Accounts Receivable: Commodities Raised Or Purchased For Resale
Line #	Description Tax Year: _____	(1) Amount From Schedule F	(2) Plus Or Minus Income Adjustment	(3) Code	(4) AGR Allowable Income and Revenue to Count For Claims	(5) Plus: Adjustor's Valuation Of Lost Revenue Attributed To Uninsured Cause	(6) Plus Or Minus The Change In Value Of Beginning And Ending Inventories. If Sold Use MP, If Not Sold Use Ending FMV (Less cost)	(7) Plus Or Minus Change In FMV Of Beginning And Ending Inventories (Less Cost)	(8) Plus Or Minus Change In Dollar Amount Of Beginning And Ending Accounts Receivable (Less Cost)
1	Sales of items bought for resale								
2	Cost or other basis of line 1								
3	Line 1 less line 2								
4	Sales of items you raised								
Less: adjustments for "post production"									
4.1									
4.2									
4.3									
5b	Taxable coop distributions								
6b	Taxable AG program payments								
7a	CCC loans under election								
7c	Taxable CCC loans forfeited								
8b	Taxable crop ins proceeds								
8d	Taxable deferral from prior year								
9	Custom hire Income								
10	Other income (details below)								
10.1									
10.2									
10.3									
(9) Subtotals: Total Cols. (1), (2), and (4)-(8)									
(10) Total AGR Adjustments: Subtotal of Col. (2) plus or minus							(12) Revenue to Count: Add Subtotals of Cols. (4) and (5). Transfer the total to Revenue to Count Insurance Year (Item 26) of the AGR Claim for Indemnity.		
(11) Allowable Income/Revenue to Count: Item (9) Subtotal Col (1), plus or minus Item (10). Must equal subtotal Col. (4).							(13) Total Inventory Adjustments: Add Subtotals of Cols. (6) and (7) and transfer total to Inventory Adjustment (Item 27) of the AGR Claim for Indemnity.		
							(14) Transfer Subtotal of Col (8) to Accounts Receivable (Item 28) of the AGR Claim for Indemnity.		

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