

March 31

RECEIVED DTE 2 Rev. 12/22

Tax year \_\_\_\_\_ BOR no. \_\_\_\_\_

County \_\_\_\_\_ Date received MAR 11 2026

AUDITOR'S OFFICE

### Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint  Counter complaint  
Notices will be sent only to those named below.

	<b>Name</b>	<b>Street address, City, State, ZIP code</b>
1) Owner of property	<u>William + Martha Stan</u>	<u>6036 Apollo Rd SE Amsterdam OH 43903</u>
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person	<u>216-212-9588 (Martha)</u>	
5) Email address of complainant		
6) Complainant's relationship to property, if not owner		

If more than one parcel number is included, see "Multiple Parcels" on back

7) Parcel number from tax bill	# Acres, if applicable	Address of property
<u>19-0000121.000</u>	<u>35.2</u>	<u>6036 Apollo Rd SE Amsterdam</u>
<u>19-0000190.000</u>	<u>70.0</u>	<u>5263 Bear Rd SE "</u>

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.


9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: SEE BACK

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and the requirements of that section. adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(6)(b) of that section.

 **Melissa N. Schaar**  
Notary Public, State of Ohio  
My Commission Expires 11-24-2030

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date 3/11/26 Complainant or agent Martha Max Stan Title (if agent) \_\_\_\_\_  
Signature

Sworn to and signed in my presence, this 11th day of March year 2026

Notary Melissa N. Schaar  
Signature

Martha took over all financial matters in Aug 2023 due to William's stroke affecting executive functions and driving (eyesight loss) Also from Feb 2022 until Mar 2025 Martha was full time caregiver to her mother with dementia at her Apollo Rd house (d 4/19/2025 age 101). Her mother's end-of-life decline began Feb 2025 with 2 hospitalizations and eventual nursing home entry to Carroll County Golden Age Retreat in Mar 2025. Her mother's death on 4/19/2025 (see obit for Irene Marx nee Kolinski from Dodd funeral home) and the enormous effort in settling her estate consumed Martha in the months that followed. The error of not renewing CAUV status only came to her attention in the Fall of 2025.

During to past years for which tax recoupment has been garnered (and years previous) until the present the property is home to a growing herd of Herefords (12 breeding cows so up to 24 during summers) Schedule F's can be presented to show its operation if needed. It has not just been this matter that the health and caregiving issues disrupted normal financial dealings – Martha had been unable to complete their federal taxes for 2022-2024 until just this past January – only estimated payments had been submitted. At least one of those years the Stan's will be assessed a penalty ... we are waiting on the IRS for their judgment.

I (Martha) wish to attend the board's meeting if possible in regards to this matter. Please inform me if this is possible and when.

Melissa M. Sorensen  
Notary Public, State of Ohio  
My Commission Expires \_\_\_\_\_



# Current Agricultural Use Valuation Renewal Application

DTE 109(A)  
Rev. 01/21

File with the county auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.

1. Owner's name STAN (MARTHA + WILLIAM) Application number 19406  
 2. Mailing address 6036 APOLLO RD SE  
 Phone 216-212-9588 Email marthastan14@gmail.com Tax Year 2025 County CARROLL  
2026

Parcel number	Acres	Parcel number	Acres
<u>19-0000121-000</u>	<u>35.2</u>		
<u>19-0000190-000</u>	<u>70.0</u>		

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 CARROLL COUNTY OH

4. If the total acres used for a qualifying commercial agricultural purpose is **less than ten (10) acres**, show the gross income produced from agricultural products last year from these acres \$ \_\_\_\_\_ and projected gross income for the current year \$ \_\_\_\_\_. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? \_\_\_\_\_ (yes/no)  
 If yes, please attach an explanation regarding the use of these parcels for this year.

6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	<u>19.5</u>
Permanent pasture – used for commercial animal husbandry	<u>27</u>
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	<u>57.2</u>
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	<u>2.5</u>
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	<u>5</u>
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
<b>Total acres – must match acres above</b>	

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

*Stan M. Stan*  
 Signature of owner

3-11-2026  
 Date

# Instructions for the Renewal Application for CAUV

DTE 109(A)  
Rev. 01/21

## General Information and Filing Requirements

This application is to be used by the landowner to file for renewal of the Current Agricultural Use Value (CAUV) program pursuant to Ohio Revised Code section 5713.31. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its development potential. Only "land devoted exclusively to agricultural use" may qualify. **If the property fails to meet the qualifications at any time or the owner withdraws from the program, a penalty will be charged equal to the tax savings over the prior three years.**

The owner includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest or a buyer on a land installment contract. A separate application must be filed for each farm, which includes all portions of land that are worked as a single unit within the same county. Although the tracts, lots or parcels that comprise a farm do not need to be adjacent, they must have identical ownership.

## Time and Place of Filing Application

The renewal application for the current tax year must be filed with the county auditor's office after the first Monday in January and before the first Monday in March. "Filed" means received by the auditor's office, not postmarked by the due date. If there is a transfer of CAUV acreage during the year, the acreage continues in the program if it meets the use test and either the new owner files an initial application or the previous owner has filed a renewal application meeting the filing deadlines.

## Eligibility Requirements for Land Devoted Exclusively to Agricultural Use

### Current Agricultural Use

Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural use. Qualified land devoted exclusively to agricultural use means land used for commercial agricultural activity, which is limited to the following activities: commercial animal or poultry husbandry, algaculture, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers, and hemp if licensed under R.C. 928.02, as well as certain timber not grown for commercial purposes.

Qualified land includes land devoted to biodiesel production, biomass energy production, electric or heat energy production, and biologically derived methane gas production if the land on which the production facility is located is contiguous to or part of a parcel of land under common ownership or leasehold that is otherwise devoted exclusively to agricultural use, provided that (1) at least 50% of the feedstock used in the production is derived from agricultural feedstock (2) at least 20% is derived from parcels of land under common ownership or leasehold, and (3) none of the feedstock consists of human waste. Agricultural feedstock is manure and food waste, and human waste includes sludge as defined in R.C. 6111.01. Agricultural use excludes processing facilities and plants such as grain elevators, slaughtering plants and wineries.

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Land devoted to conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government is valued at the lowest value of all soil types beginning with the tax year the county completes a scheduled countywide revaluation for 2017 or thereafter (R.C. 5713.31). The land must be enrolled as of the **first day of January of the tax year** and described on the application. If a county auditor discovers that the farmland ceases to be used for those purposes sooner than 36 months after the initial certification, the county auditor must recoup an amount equal to the extra tax savings for the most recent one or two preceding years that the land was valued at the lowest valued soil type (R.C. 5713.34).

### Qualifying Acreage

Qualifying acreage is the number of acres that meet the definition of agricultural use. To qualify for CAUV, land at least ten acres in size must be devoted exclusively to commercial agricultural use. With certain exceptions, land less than ten acres must meet the same requirements and a minimum average yearly gross income of \$2,500 from the sale of products raised on the land. Other qualifying acreage includes land receiving compensation for land retirement or conservation programs under an agreement with the federal government.

## Noncommercial Woodland

Qualifying acreage includes the growth of timber for a noncommercial purpose if the woodland is part of a farm with ten or more otherwise qualifying acres. The woodlands must be adjacent to or part of a qualifying parcel.

## Agritourism

Agritourism on qualifying land does not disqualify that land from CAUV. Agritourism, as defined in Ohio Revised Code section 901.80(A)(2), means an agriculturally related educational, entertainment, historical, cultural or recreational activity, including you-pick operations or farm markets, conducted on a farm that allows or invites members of the general public to observe, participate in or enjoy that activity.

## Mixed Use Parcels

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program if the areas are independently qualified under the CAUV guidelines and are appropriately identified to the auditor.

## Instructions for Applicant

Lines 1 and 2 Show the name and address of the property's legal owner. **NOTICE: If you provide an email address the county auditor may choose to send any notices the auditor is required to send regarding this application by email and regular mail instead of by certified mail.**

Line 3 List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm.

Line 4 If the farmed acreage used exclusively for commercial agricultural production is less than ten qualifying acres, list the acreage in each crop or land use and the gross income for the previous year as well as the projected gross income for the current year. Land in agricultural production must show an average annual gross income of at least \$2,500 for the preceding three years or anticipated gross income of \$2,500 from such activities during the year for which application is made.

If the land qualifies for compensation under land conservation or retirement programs under an agreement with an agency of the federal government and the contract is new or revised, attach a copy of the contract and a map showing the practice boundaries. The land must be enrolled as of the first day of January of the tax year to receive the lowest value of all soil types. Land enrolled in such programs is not required to meet the annual income test.

Line 5 If the farming operations of these parcels is expected to change or the land will be idle, attach an explanation detailing the use of these parcels for the year. Per R.C. 5713.30(A)(4), land that is idle beyond one year, but less than three years, may continue to qualify if the landowner shows good cause as determined by the board of revision. The landowner is expected to show good cause for the second year. Any parcel that will be idle should be reported to the county auditor.

Line 6 List the acreage anticipated in each crop or land use for the current year. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If the land qualifies based on an agreement with the federal government, it must be enrolled in that program as of the first day of January of the tax year. If the contract or agreement is new or revised, attach a copy of the contract and a map showing the practice boundaries.

If the land used for conservation practices comprises 25% or less of the total qualifying land on the farm, provide an explanation of how the conservation practices are used to abate soil erosion as required in the management of the farming operation. Attach a map showing the boundaries of the conservation practice areas.

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Farming**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **14**

Name of proprietor: **William Stan** Social security number (SSN): [REDACTED]

A Principal crop or activity: **Cattle Raising, Hay** B Enter code from Part IV: **1 | 1 | 2 | 1 | 1 | 1** C Accounting method:  Cash  Accrual D Employer ID number (EIN) (see instr.): [REDACTED]

E Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive losses  Yes  No

F Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions  Yes  No

G If "Yes," did you or will you file required Form(s) 1099?  Yes  No

**Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)**

1a	Sales of purchased livestock and other resale items (see instructions)	1a	
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c	Subtract line 1b from line 1a	1c	
2	Sales of livestock, produce, grains, and other products you raised	2	10,101.
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	
3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	
4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	
b	CCC loans forfeited	5b	
5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2024	6a	
b	Taxable amount	6b	
c	If election to defer to 2025 is attached, check here <input type="checkbox"/>	6c	
6d	Amount deferred from 2023	6d	
7	Custom hire (machine work) income	7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	10,101.

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.**

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans.	23	
11	Chemicals	11		24	Rent or lease (see instructions):	24	
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	6,168.	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	7,476.	25	Repairs and maintenance	25	607.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	3,019.	27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	4,015.
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19	315.	30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	3,755.	a	Contracted service - hay	32a	900.
b	Other	21b		b	Hay	32b	2,200.
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	33	28,455.				
34	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9	34	-18,354.				

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:  
a  All investment is at risk. b  Some investment is not at risk.

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CARROLL COUNTY OH

**SCHEDULE F  
(Form 1040)**

**Profit or Loss From Farming**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **14**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

Name of proprietor  
William Stan

Social security number (SSN)  
[REDACTED]

A Principal crop or activity  
Cattle Raising, Hay

B Enter code from Part IV  
1 | 1 | 2 | 1 | 1 | 1

C Accounting method:  
 Cash  Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses  Yes  No

F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions  Yes  No

G If "Yes," did you or will you file required Form(s) 1099?  Yes  No

**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a			1c
2	Sales of livestock, produce, grains, and other products you raised			2 8,918.
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election			5a
b	CCC loans forfeited	5b		5c Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2023	6a		6b Taxable amount
c	If election to defer to 2024 is attached, check here <input type="checkbox"/>			6d Amount deferred from 2022
7	Custom hire (machine work) income			7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8
9	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			9 8,918.

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans.	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	16,234.	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	16,196.	25	Repairs and maintenance	25	660.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	1,414.	27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	943.
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19	300.	30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	180.
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	3,852.	a	Contracted service - hay	32a	1,125.
b	Other	21b		b	Livestock cost	32b	2,300.
22	Labor hired (less employment credits)	22		c		32c	
33	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions			d		32d	
34	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9			e		32e	
	If a profit, stop here and see instructions for where to report. If a loss, complete line 36.			f		32f	
35	Reserved for future use.						
36	Check the box that describes your investment in this activity and see instructions for where to report your loss:						
a	<input checked="" type="checkbox"/> All investment is at risk.	b	<input type="checkbox"/> Some investment is not at risk.				
				33		33	43,204.
				34		34	-34,286.

For Paperwork Reduction Act Notice, see the separate instructions.

BAA

REV 09/17/24 PRO

Schedule F (Form 1040) 2023

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AUDITOR'S OFFICE  
CARROLL COUNTY OH

**SCHEDULE F  
Form 1040)**

**Profit or Loss From Farming**

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **14**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

Name of proprietor  
William Stan

Social security number (SSN)  
[REDACTED]

A Principal crop or activity  
Cattle Raising, Hay

B Enter code from Part IV  
1 | 1 | 2 | 1 | 1 | 1

C Accounting method:  
 Cash  Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses  Yes  No

F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions  Yes  No

G If "Yes," did you or will you file required Form(s) 1099?  Yes  No

**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a	
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c	Subtract line 1b from line 1a	1c	
2	Sales of livestock, produce, grains, and other products you raised	2	12,198.
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	
3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	
4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	
b	CCC loans forfeited	5b	
5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2022	6a	
b	Taxable amount	6b	
c	If election to defer to 2023 is attached, check here <input type="checkbox"/>	6c	
6d	Amount deferred from 2021	6d	
7	Custom hire (machine work) income	7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	12,198.

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans.	23	
11	Chemicals	11		24	Rent or lease (see instructions):	24	
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	15,895.	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	11,536.	25	Repairs and maintenance	25	5,025.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	8,350.	27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19	3,875.	30	Utilities	30	1,446.
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	3,945.	a	Contracted service - hay	32a	1,575.
b	Other	21b		b	Vet bills	32b	630.
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions **33** 52,277.

34 **Net farm profit or (loss).** Subtract line 33 from line 9 **34** -40,079.

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a  All investment is at risk. b  Some investment is not at risk.

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CARROLL COUNTY