

CAPITAL ASSET GAIN (LOSS) WORKSHEET

ASSET DESCRIPTION	Date Acquired	Date Sold	Sale Price	Cost or Other Basis	Depreciation Allowed or Allowable	Culled Breeding Livestock Gain (Loss)	Farm Capital Assets Gain (Loss)	Farm Extraordinary Capital Gain (Loss) ¹	Non-Farm Capital Asset Gain (Loss)

¹ Extraordinary times are defined by financial reporting standards as events which are both: 1) unusual in nature AND 2) infrequent in occurrence.