APPENDIX A. General Explanation

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MAIL LIST

The 1978 Census of Agriculture report form provided the principal source of data for the mail list. Names from those report forms with \$2,000 or more of sales in 1978 from nursery or greenhouse products were extracted for the mail list. This list was supplemented by lists from the U.S. Department of Agriculture (USDA), State Departments of Agriculture, and from lists of growers provided by trade associations.

The final mail list consisted of approximately 32,000 names. Of this number, approximately 8,000 represented growers in 28 States which were enumerated in a cooperative effort between the USDA, Statistical Reporting Service (SRS), and the Bureau of the Census. Most of the 8,000 names were removed from the census mail list to avoid duplication of work and to reduce respondent's burden.

REPORT FORM

To minimize control and processing expense, the content of the report forms used by the SRS and the Census Bureau were the same. Only the printed headings were different; this information identified the areas of responsibility of each agency. The title 13 mandatory requirement was omitted from the printed heading of the SRS form. Using report forms with the same content provided many economies and advantages in processing and publication, as well as control efforts.

The 1979 report form was simpler in design and somewhat easier to complete than the 1970 report form. The 1979 report form contained six pages while the four versions of the 1970 report form each contained eight pages.

INITIAL MAILING

The final mail list for the Census Bureau included approximately 24,000 names and the SRS list included approximately 8,000 names. The report forms from the Census Bureau were mailed in two phases—in January 1980 and in February 1980. The SRS mailed their forms in December 1979 to growers in the following 28 States:

Alabama	Minnesota
Arkansas	Missouri
California	New Jersey
Colorado	New York
Connecticut	North Carolina
Florida	Ohio
Georgia	Oregon
Hawaii	Pennsylvania
Illinois	 South Carolina
Indiana	 Tennessee
Iowa	Texas
Maryland	Virginia
Massachusetts	Washington
Michigan	Wisconsin

The Census Bureau package included a report form, a cover letter explaining the census, an information sheet containing detailed information for completing the form, a file copy of the report form, and a pamphlet on why the census is important. A toll free number was included in the materials to provide additional help, if needed, in completing the reports.

DATA COLLECTION

Cooperative arrangements had been made between SRS and the Census Bureau to use a single data collection effort to serve the needs of both agencies with each agency collecting the data under its own legislative authority.

SRS conducted its part of the census under voluntary compliance legislation. The Census Bureau collected data for the census under mandatory provisions of the Census Act (title 13, United States Code). Under the Act information was permitted to flow from SRS only to the Census Bureau, thereby ensuring the confidentiality provisions of census legislation.

The data collection effort for the Census Bureau included three follow-up mailings to nonrespondent establishments, which were very few. For these establishments, a telephone follow-up interview was conducted.

Most growers provided detailed information with little difficulty. Relatively few respondents found the report form too difficult to specify quantities and dollar values. Where this occurred, usually the assistance provided on the telephone was ample. Instructions on the report form encouraged respondents to make reasonable estimates when exact records were not available.

Correspondence necessary in this census was much lighter than anticipated and grower cooperation permitted the collection of data to proceed satisfactorily. Landscape contractors, garden center operators, and others whose sales are solely of items purchased for resale (not produced on the place and sold) are not included in the census of horticultural specialties. Where establishments of this type qualified to report, as a consequence of production activity, every effort was made to exclude information not directly related to production.

SRS conducted data collection in 28 states and also some of the followup actions for the respondents on their list.

DATA PROCESSING

Completed forms received from growers (Census Bureau mail-out and SRS interviews) were systematically reviewed clerically. Where significant data were omitted, entries unclear, or where there were inconsistent responses within the report form, respondents were contacted by telephone and the information collected, confirmed, or corrected. Operations not growing and selling \$2,000 or more of horticultural products in 1979 were not included in the final tabulations.

After the data were keyed to magnetic tape, data for each report form were subjected to a detailed item-by-item computer edit. The edit included comprehensive checks for consistency and reasonableness, corrected data found to be in error or inconsistent, supplied missing data based on similar size farms within the same county, and assigned classification codes which were necessary for tabulating the data. Entries of large magnitude and significant computer-generated changes to the data were manually verified.

Many of the acceptability ranges used to check data were necessarily wide, making it impossible to identify and correct all errors or to always supply precise estimates for all the incompleteness in the reports. These factors and others may affect the reliability of data for some minor items, but they should not have a significant affect on major data items.

Prior to publication, tabulated totals were reviewed by statisticians to identify remaining inconsistencies and potential coverage problems. Comparisons were made with historical census trends as well as current year State level estimates published by the USDA and other agencies as part of the coverage review. Selected report forms were reviewed and problem entries were either verified as being correct or the data were corrected.

DISCLOSURES

In some tables, data are suppressed and a (D) is used instead of a number. To ensure the confidentiality of information for a characteristic of an individual establishment, it was necessary to suppress data when the value of an item for one or two establishments could be definitely or approximately determined by mathematical manipulations.

A similar analysis was performed for those counties with less than five establishments in a given commodity group. The data for these counties have been tabulated, summarized, and published as a total for "all other counties."

DEFINITIONS AND EXPLANATIONS

The following definitions and explanations provide more detailed descriptions for selected items and terms than are available on the report form or in the tables. For an exact wording of the questions on the 1979 Census of Horticultural Specialties form and the information sheet which accompanied the form, see appendix B.

For all commodity groups, the sales value of plants, flowers, trees, etc., held less than 30 days were not included in the tabulations. Plants purchased with the intention of immediate resale with no growth added to the plant during the short holding period were to be excluded.

Kind of business—This is comprised of 10 categories based on a grower's principal source of income. A rule of 50 percent or more was used as a determining factor. Where a specified commodity group comprises 50 percent or more of the business' total sales, the grower was then identified under that commodity group. An establishment was classified as "other grower" when the sales in any one commodity group did not equal at least 50 percent of the total sales, as with a multigrower.

The 10 categories used in the tabulations to identify an establishment's kind of business are:

Potted flowering plants/cut flowers. (Includes establishments reporting unfinished stock and cut cultivated greens.) Bedding plants. (Includes flowering, foliar, and vegetable types.) Foliage plants. Sod. Bulbs, corms, or rhizomes. Cultivated mushrooms. Nursery products. Vegetable and flower seeds. Vegetables grown under cover. Other.

Type of ownership—The following classifications were used to identify the types of ownership.

Individual proprietor. Partnership. Corporation.

Data under the heading of corporation also include those organizations which are usually identified as "other," such as institutional, experimental, and research establishments. Institutional establishments are those operated by schools, hospitals, penitentiaries, government agencies, etc.

More than one growing location reported—Data for each establishment were tabulated as being in the grower's principal State and/or county. The principal State and/or county was defined as the one location where the largest value of horticultural products were grown. For large establishments where the data would significantly affect State and/or county totals, two or more reports were collected and assigned to the appropriate State and/or county during processing. Potted flowering plants—Grown for their flowering qualities and sold for indoor or patio use, most potted flowering plants are produced for a specific season of the year or a certain holiday, such as poinsettias at Christmas or lilies at Easter. These plants are considered short-term crops, occupying the greenhouse for only part of a year. Most growers produce an assortment of these plants and usually report sales in number of pots or hanging baskets. Also, this census collected data on the size of the pots the plants were in when sold.

Cut flowers—Primarily grown for their blossoms, several crops of cut flowers can be produced from the same area each year. After the flower is cut, the plant is either discarded or used for the production of more flowers, depending on the variety of the plant. Included only for Hawaii are certain flowers used in the construction of leis. Cut flowers are most commonly reported as bunches, each, dozens, blooms, or sprays.

Unfinished stock—Growers usually purchase rooted cuttings or unpotted plants from a specialist propagator. The propagator maintains stock plants or mother plants from which the cuttings are taken. Special precautions are used to ensure that these cuttings will be disease-free and healthy. Unfinished stock is commonly reported as dozens, flats, packs, or each.

Cut cultivated greens—Cut cultivated greens are grown and marketed similar to cut flowers. These plants are grown for their showy foliage which is used by retail florists as a background in cut flower arrangements. Cut cultivated greens are generally reported as bunches, boxes, dozens, or each.

Bedding plants—Bedding plants are described as young flower or vegetable plants that are sold for outdoor or patio use in flower beds, borders, patio planters, and home gardens. They are handled as annuals, i.e., they complete their life cycle in a year or less. Also classified as bedding plants are open acreage vegetable transplants most commonly grown in Georgia, and herbs grown for use as garden plants. Bedding plants are marketed as flats, packs, dozens, or individual pots. Flats vary in size and number of plants per flat, a common size is 72 plants per 11" x 22" flat.

Foliage plants—Foliage plants produced for their decorative shape, size, color, and stem and leaf characteristics are usually sold by the pot or hanging basket. The growers were asked to specify the size of the pots the plants were in when sold.

Sod—This includes all varieties of specialized grasses cultivated for sale as sod. Acreage planted in grass intended for sale as sod in subsequent years and not harvested in 1979 was not included.

Bulbs, corms, or rhizomes-These are corms, tubers, rhizomes, tuberous roots, and "true" bulbs.

Cultivated mushrooms-To avoid duplication, the figures for square feet of bed area used for mushroom production were adjusted during processing when it was apparent that the bed

area was reported more than once, although the area was harvested more than once, or more than one crop was grown during the year.

Nursery products—These products are broken into two parts, lining-out stock—seedlings and rooted cuttings—and finished stock—plants, shrubs, and trees of sale size. Lining-out stock also includes grafted plants of expensive or rare cultivars. Sales from plants bought and resold within 30 days by landscape businesses or garden center outlets were excluded.

The majority of plants, shrubs, and trees in the category are self-explanatory. The following terms, however, require some clarification. The term "herbaceous plants" is used to designate soft plants as opposed to woody plants. Included in the tabulations for herbaceous plants are perennials. The term "other environmentals" is a catch-all term and includes plants used as a ground cover, such as pachysandra. Data for palm trees are included in the data for citrus and subtropical fruit trees. Evergreens grown and cut for use as Christmas trees were excluded.

Nursery products were identified by how they were grown. Field grown plants are those grown in field rows and marketed "balled and burlapped," "bare root," or "ball root." Container grown plants are those grown in large pots, cans, or reinforced plastic bags.

Greenhouse vegetables—This includes only those vegetables grown under glass or other protection. Sometimes these vegetables are grown hydroponically, i.e., in nutrient solutions without soil. Vegetables grown outdoors were not included within the scope of the horticultural census. Vegetable plants grown for sale were included under bedding plants.

Seed production-Includes data for vegetable seed produced outdoors or under glass, except sweet corn. Also, data for flower seeds usually produced outdoors were included.

Land, structures, equipment, and irrigation-Establishments were asked to report the current market value of land and buildings owned, rented, or leased from others; and all machinery and equipment kept on the place and used specifically for the horticultural operation. Current market value refers to the respondent's estimate of what the land, buildings, machinery, and equipment would sell for under current market conditions. If these values were not reported, they were estimated during processing by using the average value of each item from establishments of a similar type and size.

Questions concerning land area use for specific commodity groups, and land area covered by greenhouses were included on the report form. Multiple cropping, such as the alternative use of flowering and bedding plants for the same bed, may duplicate greenhouse space or land area in some instances. Land area irrigated excludes area covered by greenhouses.

Gross receipts or gross sale—This represents the sum of all horticultural products grown and sold from the place or business. It does not include income from other sources such as landscape contracting, garden center items sold, such as tools, fertilizer, etc.; and plant rental, etc.

Data were collected concerning the value of products sold both at wholesale sales and/or retail sales. With the exception of one table, only the data for total sales and wholesale sales have been published. Retail sales may be obtained by subtracting wholesale sales from total sales.

Selected production expenses—Data were collected on selected production expenses paid by the business for the production of greenhouse products, nursery products, mushrooms, sod, bulbs, and other horticultural products. These include the cost of plants, seeds, bulbs, rooted cuttings, mushroom spawn, and seedlings. Also included was the cost of all forms of fertilizer and chemicals, such as insecticides, pesticides, and fungicides. Application costs were to be excluded.

Detailed information on the cost of energy for the horticultural operation was collected for the first time. Energy expenses not directly related to the growing operation, such as heating or cooling for office areas, retail outlets, etc., were not included.

Labor-This refers to the number of hired workers, both part time and full time, as well as unpaid family members. Excluded were employees not directly involved in the growing operation, i.e., garden center clerks.

APPENDIX B. Report Form

DUE DATE: 20 DAYS AFTER RECEIPT	OF FORM			_					Form A	pproved:	0.M.B. No.	41-5790
NOTICE - Response to this inquiry is requir the Census Bureau is confidential. It may only for statistical purposes. The law also legal process.	ed by law (title i be seen only by provides that c	3, U.: swo opies	S. Code), By the rn Census empl retained in you	e sam loyee: ur file	e law your report t s and may be use es are immune from	o d n	FORM 79-A19	.1	Ψ.	S. DEPAR	THENT OF CO	DIMERO
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(Please correct any error Important - PLEASE /					COMPLETING	EA0	CH ITEM.	1				
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Bedding plant grower					Bulb grower							
2 [] Foliage plant grower 3 [] Potted flowering plants a	and for out fine	ar			Vegetable seed		wer					
3 [] Potted flowering plants a 4 [] Nurseryman - Grows and		-		_	Mushroom growe Other grower :		ify					
including fruit trees and				_	Florist - Sells			v own	flowers and	plants	- Skip to se	ction
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Name of establishment A					ost office, State, ZIF				operation		County	
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SECTION 2 Were any FLOWERING PL.					T 51 000504 00				· · · ·			
grown on this place in 1979 002 1 [] YES – Complete parts	? : A, B, C, and D		TO PRODUCE		T FLOWERS ON		CEENS					
z NO - Go to section : Part A - Potted Flowering Plants - Er Complete items 3 through 5 fo	nter plant names	s and wn : ir	codes from lis	t bei	ow for items 1 ar	id 2.	•					
None												
I. Plant name								-				
2. Code												
 Specify unit of sales: hanging baskets or pots 												
a. Average number of plants per unit												
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(2) 4 through 6 inches	4		4								-	
(3) Over 6 inches								_	4		•	
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Dahlia 289	Lily, Easter and	other			Snapdragon Statice			394				
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a. Total number of units sold												2		τ -
b. Total gross sales – Dollars only	2 5	.00	2 \$.00	2 5		00	2 \$.00	2 5	.00	ŝ		.00
5. Wholesale sales only	3		3		,			3		3		3		
a. Number of units sold									- F					
b. Gross sales – Dollars only	S	.00	5	.00	ŝ	.0	00	s	.00	4 5	.00	s		.00
Plant Name - Flowers Ageratum	Code 584		Plant Name Marigold		wers	Code 619					Vegetable	5	Code 659	
Alyssum Begonia	589		Pansy,			624			Ca	bbage	et or hot .		664	
Coleus Dusty Miller,	599 604		Portulaca Salvia			634	}		To Otł	matoes er - Speci	ily on line	above	674	
Geraniums	609 614		Snapdragon Zinnia Other Spec			644 649 1 above 654								
SECTION 5 Were there any FOLIAGE P	LANTS gro	wn for s					-							
005 1 C YES - Complete toble	below by e	ntering	appropriate na	me an	d cod	ie from the li	ist	below.						
2 🗌 NO – Go to section t			,											
1. Plant name	ļ													
					-									
2. Code		·												
3. Specify unit of sales; hanging baskets, pots, etc.	1		1		1				:					
 Average number of plants per unit 			1		ļ.,		-							
4. Total sales - include both wholesale and retail					'			1						
a, Total number of units sold,	[ĺ				I					
b. Number sold by size of pot	2		2		2			2		2	-	2		
(1) Under 4 inches							_						_	
(2) 4 through 6 inches	3		3		3			3		3		3		
(3) Over 6 inches	4		•		•		1	•		4		٠		
	5		5	Т	3		-	5		5		5		
c. Total gross sales ~ Dollars only	5	.00	5	.00	5	0.	20	5	.00	5	.00	S		.00
d. Gross sales by size of pot – Dollars only			-					, e		Ū.		,		
(1) Under 4 inches	s	.00	s	.00	s	.0	00	s	.00	s	.00	s		.00
(2) 4 through 6 inches	7	.00	7	.00	5			7 S	.00	7 S	.00	7 5		.00
••• -			8	+	8		-	8		8		0		
(3) Over 6 inches.	5	.00	9	.00	5		x 0	5 9	.00	s 9	.00	5]	.00
5. Wholesale sales only a. Number of units sold -														
Include hanging baskets														
b. Gross sales - Dollars only	10 5	.00	10 S	.00	10 S		ю	10 S	.00	10 \$.00	10 S		.00
Plans Name	Code		Plant Name	<u> </u>	Å	Code	l	L	Pia	nt Name		-	Code	
Cacti and succulents	684 695 706		lvy Patms Philodendron			728			Oth	efflera er — Specil	ly on line 1		761 772	
Ferns	717		THIOSENDIDI		• • • •								//2	
						Area in p	rod	luction	Expe	ted area in tion for 198		Cost of	purchase	ed .
 Foliage plants, for indoor or patio use - Exclude hanging baskets 	-					Squar				are feet		Dolla	nd cuttin /s only	gs
a. Area in benches and beds						783			784					
b. What was the cost of unfinished folia cuttings purchased from other growers											785			
SECTION 6 Was SOD grown for sale on t					_			·····						.00
1 TES - Complete section		,,,,				Acres h	arv	ested			of sales i Dollars onl)	
$z \square NO = Go to section 7$						Whole acre	es	Tenths	Total	gross sale		Gross	sales at	
						786		+	787		788	wholes	ale price:	s
1. Sod grown for sale SECTION 7 Were BULBS, CORMS, or RI						L		/10	\$.00 \$.00
for sole on this place in 197	9?	own				Acres ha	arv	ested		Value	of sales i Dollars onl	n 197	9	
⁰⁰⁷ 1 [] YES - Complete section						Whole acre		Tenths	Taral	gross sale		Gross	sales at	
2 🗋 NO – Go to section 8						789		1.	790	P.042 2816	791	wholes	ale price	s
1. Bulbs, corms, or rhizomes grown for sale FORM 79-A19.1 (11-2-79)	e	<u></u>	· · · · · · · · · · · ·	 Pace	· · ·	1		/10			.00 \$.00

Page 3

SECTION 8	Were any CULTIVATED MI for sale on this place in 19	USHROOMS grown	ion Sheet									
008	→ () YES - Complete secti							Value	of sa	les ir	n 1979	
	2 To NO - Go to section S	9		Pounds produced	S	Bed area quare feet			Dollar			
			792		793		Total 794	gross sale	s	. v	Wholesale	
	mushrooms						5		.00			.0
© 609	Were there ony NURSERY I 1 [] YES ~ Complete parts 2 [] NO = Go to section 1	A, B, and C below		place in	1979?							
∎ Part A – H	ow many nursery produced p	lants were sold in 1	979?		Tota	al number			1		Wholes	sale
				None	796	sold	797	tal sales		798	sale	
1. Field grown	n plants			··· C)	799		5		.00.	\$ 801		
2. Container g	grown plants			··· C)			5		.00	s.		.0
3. Other - Spe	ecily			C1	802		803 \$.00	804 \$.0
Part B - L gr	ining-out stock - Include un rafting - Enter name and coo None	derstock for buddin de from the list belo	g and iw.							1		
1. Plant name	or plant group					}						
			1									
	s – Include both wholesale										·	
	ond retail											
	ales - Dollars only	5 .00	1	.00 \$.00 \$.00	ı s		.00	1 4	
4. Wholesale s		2	2	2		2		2		00.	2	<u> </u>
	ales - Dollars only	s .00	3) \$.00 \$		3 .00 \$.00	3 \$.00	3 5	
FRUIT AND N	IUT STOCK Code	. DE(CIDUOUS ENVI	RONMENT		de	EVER	GREEN E		NMEN	NTALS	Code
	t and nut stock	map 1 map)	• • • • • • • •	8	17	Azalez Junipe	a. Rhodode	ndron		· · · · · · · ·	841
Other evergreer	n fruit and nut stock813 invitronmental Plants, Fruit a moll Fruit Plants — Enter na (1) None	Oak Ros Oth	er			25 29 33	Spruce Yew,			• • • •		
Port C - E Sr Plant name	invironmental Plants, Fruit a mail Fruit Plants - Enter na (1) None e or plant group	Oak Ross Oth Ind Nut Trees, Grap Ime and code from H	er			25 29	Spruce Yew,			• • • •		
Port C - E Sr Plant name C. Code	invironmental Plants, Fruit a invironmental Plants - Enter na i None : or plant group	Oak Ross Oth Ind Nut Trees, Grap Ime and code from H	er			25 29	Spruce Yew,			• • • •		
Port C - E Sr Plant name Code Total soles	invironmental Plants, Fruit a mail Fruit Plants - Enter na (1) None e or plant group	Oak Ross Oth Ind Nut Trees, Grap Ime and code from H	er			25 29	Spruce Yew,			• • • •		
Port C - E Port C - E Sr Plant name Code Total soles a. Number s	invironmental Plants, Fruit a mail Fruit Plants - Enter na i None or plant group s - Include both wholesale and retail	Onk Ros Oth Ind Nut Trees, Grap Ime and code from H	er			25 29	Spruce Yew,			• • • •	1	849 853 857
Port C - E Port C - E Sr Plant name Code Total soles a. Number s b. Gross sa 4. Wholesale s	invironmental Plants, Fruit a mail Fruit Plants - Enter na i None e or plant group s - Include both wholesale and retail sold ales - Dollars only	Onk Ros Oth Ind Nut Trees, Grap Ime and code from H	erines, and ist below:			25 29 33 3	Spruce Yew. Other	1				849 853 857
Port C - E Port C - E Sr Plant name Code Total soles a. Number s b. Gross sa 4. Wholesale s a. Number s	invironmental Plants, Fruit a mail Fruit Plants - Enter na i None e or plant group s - Include both wholesale and retail sold sold sales - Dollars only sold	Onk Ros Oth Ind Nut Trees, Grap Ime and code from 1 s 	evines, and ist below:			25 29 33 33	Spruce Yew. Other	1 5 2 3			1 5	843 853 857 857
Port C - E Sr Plant name Code Total soles a. Number s b. Gross sa Wholesale s a. Number s b. Gross sa DECIOUOUS SI	invironmental Plants, Fruit a mail Fruit Plants - Enter na i None or plant group s - Include both wholesale and retail sold sold	Onk Ros Oth Ind Nut Trees, Grap me and code from H I S 	bevines, and ist below:		EES C	25 29 33 .00 \$ 2 .00 \$ 2 .00 \$ 5 ode	Spruce Yew . Other 	1 5 2 3 5 R ENVIRO	DNMEN	.00 .00	1 5 5	843 857 857 857
Port C - E Port C - E Sr Plant name Code Total soles a. Number s b. Gross sa Wholesale s a. Number s b. Gross sa	invironmental Plants, Fruit a mail Fruit Plants - Enter na i None e or plant group s - include both wholesale ond retail sold sold sold sold sold sold sold	Onk Ros Oth Ind Nut Trees, Grap Imme and code from 1 s	In the second se		EES C	25 29 33 .00 \$ 2 .00 \$ 2 .00 \$ 5 ode	Spruce Yew . Other 	1 5 2 3 5	DNMEN s (exce	.00 .00 TTALS	1 5 5 5 5 5 5 5 5	
Port C - E Port C - E Sr Plant name Code Total soles a. Number s b. Gross sa Wholesales a. Number s b. Gross sa DECIOUOUS S1 DECIOUOUS S1 Ditter BROAD-LEAF Azalea, Rhodod Eurorymus	invironmental Plants, Fruit a mail Fruit Plants – Enter na i I None s or plant group ond retail sold sold soles – Dollars only soles – Dollars only MADE TRES Code #ADE TRES Code	Onk Ros Oth Ind Nut Trees, Grap Ime and code from 1 5 	evines, and ist below: 1 1 2 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		EES C	25 29 33 33 .00 5 2 .00 5 88 97 88 1 88 97 88 1 88 97 99 3 89 7 99 3 89 7 99 3	Spruce Yew . Other Other .00 OTHEI Decidu Herbac Rosss . Other d Smail f	1 5 2 3 5 R ENVIRO DIAL	DINMEN S (EXCE S T PLA I pical nt (straw	.00 .00 ITALS spt ros Fruit tr	1 5 5 5 6 6 6 5	
Port C - E Port C - E Sr Plant name Code Total soles a. Number s b. Grass sa Wholesale s a. Number s b. Grass sa Deterouted sa Solesa sa Deterouted sa Solesa sa Sole	invironmental Plants, Fruit a mail Fruit Plants – Enter na [1 None s or plant group] s - Include both wholesale and retail sold ales - Dollars only sold hADE TREES Code 805 805 805 805 805 805 805 805 805 805	Onk Ros Oth Ind Nut Trees, Grap Ime and code from i s I s I s I s I s I s I s I s I s I s	evines, and ist below: 1 1 2 2 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5		EES C	25 29 33 33 .000 \$ 2 .000 \$ 2 2 .000 \$ 3 881 885 997 9901 ode 885 997 9901 ode 845 945 945 957 961	Spruce Yew . Other Other .00 OTHEI Decidu Herbac Rosss . Other d Smail f	1 5 2 3 5 8 ENVIRO OUS shrubs cous shrubs cous shrubs onvironmen AND NU and subtro ous fruit a ines	DINMEN S (EXCE S T PLA I pical nt (straw	.00 .00 ITALS spt ros Fruit tr	1 5 5 5 6 6 6 5	
Port C - E Port C - E Sr Plant name Code Total soles a. Number s b. Gross sa Wholesale s a. Number s b. Gross sa DECIOUOUS SI Ash Dther BROAD-LEAF Atalea. Rhoddo Dther Site porymus Dither Dther	invironmental Plants, Fruit a mail Fruit Plants - Enter na i I None e or plant group s - Include both wholesale and retail sold sold	Onk Ros Oth Internet for the Internet for the Internet for the Internet for the Internet for the Internet for the Internet for the Internet for the Internet for the Internet fo	evines, and ist below: 1 1 2 2 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5		EES C	25 29 33 33 .000 \$ 2 .000 \$ 2 2 .000 \$ 3 881 885 997 9901 ode 885 997 9901 ode 845 945 945 957 961	Spruce Yew , Other Other .00 OTHEI Decidu Herbac Rebac Yines , Other & Other & Citrus Decidu Grapev Small f blueb	1 5 2 3 5 R ENVIRO R ENVIRO ecous plant ecous plant ecous plant and subtro ous fruit a ines ruit plants erry, etc.).	DIMMEN s (esc. ttals T PLA (straw	.00 .00 TALS spt ross rout trees.	1 5 2 3 5 5 (cc)	
Port C - E Port C - E Sr Plant name 2. Code 3. Total soles a. Number s b. Gross sa 4. Wholesale s o. Number s b. Gross sa 4. Wholesale s o. Number s b. Gross sa DECIOUOUS SI Ash Ash Dite State a, Rhodod Euonymus Holly State a, Rhodod	invironmental Plants, Fruit a mail Fruit Plants – Enter na i I None s or plant group and retail sold ales – Dollars only sold MADE TREES Code 865 865 865 865 865 865 865 865 865 865	Onk Ros Oth Ind Nut Trees, Grap Ime and code from 1 s	LES grown und ing vegetable	er glass o plants in s	EES C sr other protection 4.	25 29 33 .00 5 2 .00 5 2 2 .00 5 5 7 7 901 0 4 5 5 7 961 2 957 961	Spruce Yew , Other Other .00 OTHEI Decidu Herbac Rebac Yines , Other & Other & Citrus Decidu Grapev Small f blueb	1 5 2 3 5 R ENVIRO nots Shrub toots fail and subtro ous fruit a ines arry, etc.).	DIMMEN s (esc. ttals T PLA (straw	.00 .00 TALS fruit tr trees trees trees trees	1 5 5 5 5 5 5 5 7 9	
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Port C - E Port C - E Sr Sr Sr Code Code Code Code Code Code Sr Statistical soles Statistical soles Statistical soles Statistical sole Statis sole Statis sole Statis sole Statis	invironmental Plants, Fruit a mell Fruit Plants – Enter na [1 None : or plant group] s - Include both wholesale and retail sold sold	Onk Res Oth Ind Nut Trees, Grap me and code from I i i i i i i i i i i i i i i i i i i i	evines, and ist below:	er glass o plants in s	EES C s c c s c c c c c c c c c c c c c c c c	25 29 33 30 1 .00 5 2 2 .00 5 3 5 5 7 7 7 3 5 5 5 7 5 7 5 3 5 5 7 7 1 5 5 3 5 5 7 5 7 1 .00 5 5 3 5 5 7 5 7 1 .00 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Spruce Yew , Other Other , 00 OTHEI Decidu Herbac Herbac Roses, Vines, Other e FRUIT Citrus Decidu Grapey Small f blueb	1 5 2 3 5 R ENVIRO nots shrub cous planta secous se	DIMMEN s (exce tales i r PLA (strew sales i rrs onl 984 s	.00 .00 ITALS spt ros spt ros	1 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Port C - E Port C - E Sr Sr Sr Code Sr Code Sr Code Sr Sr Solar Sol	invironmental Plants, Fruit a moll Fruit Plants – Enter na (1 None : or plant group) s – Include both wholesale ond retail sold sold	Onk Res Oth Ind Nut Trees, Grap me and code from I s	evines, and ist below:	er glass o plants in s	EES C s c c s c c c c c c c c c c c c c c c c	25 29 33 .00 5 2 .00 5 2 2 .00 5 2 2 .00 5 5 60 5 5 7 7 881 885 885 887 881 885 887 881 885 885 885 885 885 885 885 885 885	Spruce Yew , Other Other , 00 OTHEI Decidu Herbac Herbac Roses, Vines, Other e FRUIT Citrus Decidu Grapey Small f blueb	AND NUT AND	DNMEN s (exce ttals ttals (straw (straw	.00 .00 ITALS spt ros spt ros	1 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Part C - E Part C - E Sr Plant name Code Plant name Code Total soles a. Number s b. Gross sa Wholesale s a. Number s b. Gross sa Wholesale s a. Number s b. Gross sa DECIDUOUS SI Ash Marie BROAD-LEAF RAalta, Rhodod Euonymus Holly SECTION 10 olo 1. Vegetable s 2. Cucumbers	invironmental Plants, Fruit a moli Fruit Plants – Enter na i 1 None s or plant group s – Include both whalesale and retail sold soles – Dollars only soles – Dollars only MADE TREES Both BADE TREES Code Both BADE TREES Code Both Base Base Base Base Base Base Base Base	Onk Res Oth Ind Nut Trees, Grap me and code from I i i i i i i i i i i i i i i i i i i i	evines, and ist below:	er glass o plants in s	EES C s c c s c ther prot s in the open	25 29 33 .00 5 2 .00 5 2 2 .00 5 2 2 .00 5 5 3 807 901 5 5 7 807 901 5 5 7 807 901 5 5 7 807 901 7 10 5 5 7 807 807 807 807 807 807 807 807 807 8	Spruce Yew , Other Other , 00 OTHEI Decidu Herbac Herbac Roses, Vines, Other e FRUIT Citrus Decidu Grapey Small f blueb	1 5 2 3 3 R ENVIRO and subtro ous fruit a cous fluit a fuit plants orry, etc.), falue of s Dolla lies .000	DINMEN s (exce tstais tstais (straw (straw sales i (straw (straw sales)	.00 .00 ITALS spt ros spt ros	1 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Port C - E Port C - E Sr Plant name 2. Code Code	invironmental Plants, Fruit a moli Fruit Plants – Enter na (1) None e or plant group s – Include both wholesale ond retail sold sold	Onk Ros Oth Ind Nut Trees, Grep Ime and code from 1 5 1 2 3 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	evines, and ist below:	er glass o plants in s	EES C s c c s c ther prot s in the open	25 29 33 .00 5 .00 5 2 .00 5 7 7 881 897 801 885 889 897 801 685 889 893 897 801 646 973 801 646 9745 974 801 805 805 805 805 805 805 805 805 805 805	Spruce Yew , Other Other , 00 OTHEI Decidu Herbac Herbac Roses, Vines, Other e FRUIT Citrus Decidu Grapey Small f blueb	and subtro and su	DINMEN s (excer tais tais (straw (straw (straw stais) (straw) (straw stai) (straw stai) (straw) (str	.00 .00 ITALS spt ros spt ros	1 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Port C - E Port C - E Sr Sr Code Code	invironmental Plants, Fruit a moli Fruit Plants – Enter na (1) None e or plant group s – Include both wholesale ond retail sold sold	Onk Ros Oth Ind Nut Trees, Grap Ime and code from I I I I I I I I I I I I I I I I I I I	evines, and ist below:	er glass o plants in s	EES C s c c s c ther prot s in the open	25 29 33 33 .00 5 2 .00 5 2 2 .00 5 2 2 .00 5 5 7 7 881 885 885 885 885 885 97 901 557 761 953 761 953 761 933 937 937 937 937 937 937 937 937 937	Spruce Yew , Other Other , 00 OTHEI Decidu Herbac Herbac Roses, Vines, Other e FRUIT Citrus Decidu Grapey Small f blueb	1 5 2 3 3 R ENVIRO and subtro ous fruit a cous fluit a fuit plants orry, etc.), falue of s Dolla lies .000	T PLA sites i sites i sites on sites on	.00 .00 ITALS spt ros spt ros	1 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
Part C - E Part C - E Sr Plant name 2. Code 3. Total soles a. Number s b. Gross sa 4. Wholesale s a. Number s b. Gross sa DECIOUOUS 31 BROAD-LEAF Azalea, Rhodod Euonymus BROAD-LEAF Maily SECTION 10 010 010 010 1. Vegetable s 2. Cucumbers 3. Lettuce 4. Tomatoes	invironmental Plants, Fruit a moli Fruit Plants – Enter na (1) None e or plant group s – Include both wholesale ond retail sold sold	Onk Res Oth Ind Nut Trees, Grap me and code from I I I I I I I I I I I I I I I I I I I	evines, and ist below:	er glass o plants in s	EES C s c c s c ther prot s in the open	25 29 33 .00 5 2 .00 5 2 2 .00 5 2 2 .00 5 5 7 7 8 9 9 3 5 5 7 7 6 1 .00 5 5 7 7 8 9 9 3 5 7 7 9 0 1 5 5 7 8 9 9 3 7 9 0 1 9 9 3 7 9 9 1 9 1 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 1 9 1 9 1 9 1 9 1 1 1 1 9 1 9 1 1 9 1	Spruce Yew , Other Other , 00 OTHEI Decidu Herbac Herbac Roses, Vines, Other e FRUIT Citrus Decidu Grapey Small f blueb	and subtro and su	DINMEN s (exce (straw (straw s) 987 5 990 5 993 5	.00 .00 ITALS spt ros spt ros	1 5 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	

FORM 79-419 | 111-2-791

⁰¹³ 1 □ YES - Complete section below 2 □ NO - Go to section 12	٢						-	Valu	e of s	ales in	1979	
2 NO - Go to section 12		Ac	res grown		Produc Pounds of cl	tion				irs only		
N	one	Whole a	cres T	enths	-	eun seed	1	gross sal	les	1	ross w 58	holesale
1. Aster	- ۲	(01		/10	x02		x03 \$.00	x04 \$		
2. Marizold	_ [(05	1		X06		X07		.00	x08		_
	╶┝	(09		/10	x10		X11			X12		
3. Petunia	⊐¦,	(13		/10	x14	<u> </u>	\$ X15		.00	\$ x16		
1. Snapdragon	⊐L	(17		/10	×18		\$ x19		.00	S x 20		
j. Stock	- [*]		ļ	/10	× 10		s		.00	5		
6. Sweet Pea	_ 1	21		/10	x22		x23 S		.00	x 24 5		
	- ×	:25			x26		×27			X28		-
	⊐┝	29		/10	x 30		\$ X31		.00	\$ X 32		
8. All other flower seeds - Specify	1		i	/10			s		.00	s		
 What is your best estimate of the current market valuowned and/or rented by this business on December 3 What is the estimated market value of all machinery kept on this place and used for the horticultural opera Did you produce florist crops, bedding plants, foliag 	and e	79? quipment s?	usually	ts in 1	979?	x33 \$ x34 \$	Dollars only	.00				
x35 z □ YES - Complete items a through z □ NO - Go to item 4			iciy produc									
		plant	flowering s and/or		lding plants ide vegetable	Foliag	e plants	crops	ursery (inclu	de	An	thuriums vaii only
		cut X36	flowers	X37	plants)	x38		propaga x 39	ating ar	rea)		
 How much greenhouse space in 1979 was used primarily for the production of			Sq. ft.	1	Sq. ft.		Sq. ft.		S	q. ft.		
 b. How much land covered by shade structures (frames, cloth, lath, saran, etc.) was used in 1979 primarily for the production of 		×40	Sq. ft.	X41	Sq. ft.	X 42	Sq. ft.	X 43			44	5 q
c. (Hawaii only) - How much natural shade area (i.e "hapuu," citrus, etc.) was used in 1979 for the production of	••	×45	/I0 Acres	X46	1 /10 Acres	X47	/10 Acres	X48	/10 4	Acres	49	/10 A
d. How much land area was used in 1979 for the outdoor production of (excluding land covered by shade structures) - Report in acres		×50	/10 Acres	X51	l I /I 0 Acres	X52	/10 Acres	X53	/10 4		54	/10 A
 t YES - Complete items a through a 2 NO - Go to item 5 a. How much land area was covered by greenhouses? b. How much of the greenhouse area was under glass c. How much of the greenhouse area was a permanen structure covered by plastic film?	?				_	x56 x57 x58 x59	Square feet					
•. What do you estimate the average (F°) sustained to	empera	ature to be	e for heatin	g?	····· C	De x60	graes Fahrar	nheit				
	~ ~~~	enhouses)]			
 5. Did you irrigate land in 1979 (exclude land covered t x⁶¹ 1 YES - Complete items a through a 2 NO - Go to section 13 			ι.		Nor	16 A	cres inigat		1			
x61 I 🗌 YES - Complete items a through a	belo	w		s?		x 62	cres inigat	/10				
x61 TES - Complete items a through a 2 NO - Go to section 13	belo	w n of nurse	ery products		····· C	x 62	cres inigat					
 xei YES - Complete items a through a 2 NO - Go to section 13 NO many acres were irrigated for the outdoor process. How many acres were irrigated for the outdoor process. How many acres were irrigated for the production of the many acres we	<i>belo</i> Juctio	w n of nurse n of sod? er horticul	ery products		····· C	x 62 x 63 x 64	cres inigat	/10	•			
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. What was the cost of plants, se	eeds, bull	bs, and flo	rist and	ourserv e	tock ourch	nased and	used in				X 69	Dollars of	nly T
the production activity during	1979 (incl	lude cost o	of mushro	om spaw	n)?						· \$.
. What was the cost of commerci	iał fertiliz	er (all form	⊓s)used	in 1979 ((exclude p	urchases	for resale)	P			. S		
. What was the cost of all other	agricultur	al chemica	als purch	ased for	use in pro	duction ac	tivity				×71		
(lime, insecticides, herbicides) L Report cost of energy for the h						rtilizer .		• • • • • • • •			s		
Include all heating and cooling Exclude heat or air conditionin	g cosis,						· · · · ·						
	N	one (×penditu Dollars on	es ly	1	n s purchase n 1979		Storage cap (if any)	Bicity				
o. Gasoline	[(X72)		.00	X73		×74		Gal,				
b. Diesel fuel		×75		.00	X76		×77		Gal.				
c. LP gas, butane, propane	(x78		.00	X79		XBO		Gal.				
d. Fuet oit	(×81 S		.00	×82		×83		Gal.				
•• Natural gas		×84						_					
		X85		.00									
f. Kerosene		X86	_	.00									
g. Electricity		3 ×87		.00									
h. Other - wood, coal, coke, e				.00					<u></u>	1			
SECTION 15 GREENHOUSE, I Exclude employed	es not dir	ectly invol	ved in g	rowing ob	perotion, i.	e. gorder	center cl	erks.	IN 1979				
If completing this expected to be or	s report b	efore Janu	ary 12, 1	∀80,esti	mate the n	umber of e	mployees		None	Number of employees	Τ	Cash wages Dollars o	paid n/y
How many employees were on including January 12, 1980 (January 12, 1980)	the payro anuary 7 t	ll of this b hru Januar	pusiness y 12)? .	during th	e pay peri	odi 							İ
				eriod inc	luding				XBS	,			•••••
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FORM 79-A19(1)

INSTRUCTION SHEET **1979 CENSUS OF HORTICULTURAL SPECIALTIES**

1. GENERAL

Please refer to the instructions given below for completing your form. The enclosed census report form is being used by producers and growers throughout the entire United States. Because it is meant for use in all parts of the country, it may contain sections and inquiries which do not apply to you. In this case, mark the "None" or "No" box and go on to the next item or section

2. IF YOU RECEIVE MORE THAN ONE REPORT FORM

If you have multiple horticulture operations, you should complete a report for EACH SEPARATE and DISTINCT production unit, SEPARATE and DISTINCT production unit, that is, each individual greenhouse, nursery, atc, or combination of establishments, etc., for which you maintain SEPARATE records of operating expenses and sales, inventories, and production. Return any duplicate or extra report forms (if possible in the same envelope with the report(s) you complete, so we can remove the extra addresses from our mail register. In the space to the right of the address label of the report form you complete, write the 1abel of the extra form or forms. the label of the extra form or form

In the cooperative data collection effort between the Bureau of the Census and the U.S. Department of Agriculture (USDA), your U.S. Department of Agriculture (USDA), your name and address may have been included by both. Although we have done our best to un-duplicate the lists, we know it is not possible to recognize and delete all alternate addresses before mailing. If you received a report form from both the Bureau of the Census and the USDA you should:

- Indicate on both forms that you have received a duplicate from the other agency.
 - On the USDA form, write down the 11-digit CFN number located in the mailing label of the census form.
 - (2) On the census form, write down the 10-digit ID source number located in the mailing label of the USDA form.
 - (3) Enter the correct name and/or address f the labels are in error
- b. Complete the USDA form,
- c. Return each form to its' respective agency in the envelope provided.

3. PARTNERSHIP OPERATIONS

A partnership is an association of two or more Persons who have agreed (informally or under legal contract) on the amount of their contribu-tions and profit distributions.

Complete only ONE report for the entire parton meship operation, including all partners's hares on the same report. If two or more report forms were received for the partnership, see instruction 2 above.

Partners who also have separate operations of their own should complete reports for those separate operations. For additional informa-tion on partnerships, see section 1 in instruction 5.

4. HOW TO ENTER YOUR RESPONSES ON THE REPORT FORM

Please enter your answers in the proper spaces Please enter your enswers in the proper spaces, on the correct lines, and in the units requested, i.e., dollars, pot size, pounds, etc. Write any explanation outside the answer spaces or an a separate sheet of paper. Enter whole numbers unless the "Tenths" column is provided, such as reporting flower seeds in section 11. If you have 1/2, 1/4, or 1/3 of an acre, convert to the nearest tenths. For example, convert 1/2 to 5/10, 1/3 to 3/10, 1/4 to 2/10, etc.

If you do not have exact figures, please give your best estimates. You may indicate "Est." (for estimated) baside the answer if you like. For all dollar items, we need only whole dollars; cents are not required.

5. COMPLETING THE REPORT FORM

Section 1 - Type of Horticultural Operation in

Item 1 - Type of Business - Mark (X) in all appropriate boxes which best describe the type of business or activity you performed during 1979. If you did not operate any type of horticultural operation during any part of 1979, you should:

- Skip to section 18 and complete Name, Address, Telephone number, etc.
- b. Explain briefly in section 17 (Remarks and Explanations) or on a separate paper that you did not operate a horticultural business in 1978, for example, "Business leased to others," "Sold business," "Date of sale," "Date of lease," "Date of retirement," etc. The date(s) the transaction occurred are erreptial. If you cald your business or loared essential. If you sold your business or leased it out to others, please give the name and address of the current owner or operator, if known.

If you marked Florist, Garden Center Operator, or other nongrower horticulture operator, then you should skip to section 17 and give a brief explana tion of the type of horticultural operation you operated in 1979.

Item 2 - Type of Ownership - Use the following definitions to assist you in determining the type of ownership for your operation:

Individual Proprietor (or Family Operation) – Defined as a business organization controlled and operated by an individual (includes family operations that are not incorporated and not operated under a partnership agreement).

Partnership - Defined as two or more persons who have agreed on the amount of their contri-bution (capital and effort) and the distribution of profits. Co-ownership of land by husband and wife or joint filing of income tax forms by husband and wife do not constitute a partnership, unless the agreement to share contributions, decisionmaking, profits, and liabilities exists. Producing products under contract or under share rental agreements do not constitute partnerships. Partnership - Defined as two or more persons

Corporation - Defined as a legal entity or articoncerning of the permet as a legal entity or arti-ficial person created under the laws of a State to carry on a business; does not include cooperatives.

Sections 2-11 and 16 - Greenhouse Products, Nursery Products, Mushrooms, and Sod

Sections 2 through 11 and 16 provide space for reporting products harvested during the year 1979, Please report your products in the appropriate section. If you harvested more than one different section. If you harvested more than one different crop from the same area or acreage, erport the area or acreage for each different crop and fill in the appropriate answer spaces related to each crop harvested. If you have more than one harvest of the same crop on an area, report the area or acreage only once. However, since the value of multiple harvests usually appears high, it would help census accuracy if you will note in the margin how many harvests you made of that crop from nea area one area.

Cold frames -- For products grown in hot beds or cold frames, report only the area in the beds or frames

In the open - For plants produced in the open, give the area of plants in acres and tenths of acres. Round fractions to whole acres except where tenths are requested, as for flower seeds.

Under protection - For plants produced under glass or other protection, show the area of plants in square feet. Report the greenhouse area only once for each product, even though the same product was grown more than once.

Unit of sales - The units of measure on the report form are those most commonly used throughout the country. If you use a different unit of measure, please specify the unit and size or convert your figure to the unit requested

Value of sales – When reporting value of sales, do not include products bought for resale without additional growing; do not report non-crop garden center items, such as chemicals, fertilizers, etc. Report the total value of sales (wholesale or retail) for those products grown on this place and sold directly from this place. Report only the wholesale value of any products sold through a retail outlet which is not on this place or if the retail outlet winch is not on this place are acceptable if exact figures are not available.

To Report Plants in Sections 2, 4, 5, 9, and 16

In each of these sections, report any of the plants which you grow that are listed in that section.

- 1. Find the plant name and the corresponding code number in the list in the section
- 2. Enter plant name and code on the first two lines of the section.
- 3. Enter the information requested beside the headings of the remaining lines of the column.
- To Report Plants in Sections 3, 10, and 11

In these three sections, separate lines are provided reporting each product grown. Enter the product grown beside the infor appropriate product.

Section 6 - Sod

Report the total acres of sod harvested from this place in 1979 and the value of sales of the sod. Acreage planted to grass intended for sale as sod in subsequent years and not harvested in 1979 should not be reported.

Section 7 - Bulbs, Corms, or Rhizomes

Report the total acres of bulbs harvested from this place in 1979 and the value of sales of the bulbs.

Section 8 - Mushrooms

Report the square feet of bed space or other space, such as trays, used for mushrooms in 1979 only once even though the space was harvested more than once or more than one crop was grown during the year. For example, if two crops of mushrooms were harvested from an area of 20,000 square feet of bed space, report 20,000 square feet of area used. Note in the margin of the paper the number of times mushrooms were harvested from that area.

Section 12 - Land, Structures, Equipment, and Irrigation

The estimated market value in item 2 refers to ALL machinery and equipment kept on this place and used for the horticulture business. The value should be an estimate of what the machinery and equipment would sell for in its present condition, not the replacement or depreciated value

tion 13 - Sales and Purchases

In item 1, report the value received during 1979, In item 1, report the value received during 19/9, regardless of the year in which the products were harvested. Give gross values (before deducting taxes and expenses). If full payment was not received for a product or products sold in 1879, report only the amount actually received in 1979.

Section 14 -- Selected Production Expenses

Include expenses paid by you and by anyone else for the production of greenhouse products, nursery products, mushrooms, sod, and other horticultural products on this place. Also include 1979 expenses incurred even if not paid in 1979. lease give estimates if you do not know the exact figures.

In item 4, exclude retail nongrower production expenses (for example, heating or cooling for office areas).

Section 15 - Hired Labor

Expenditures for hired labor should include gross Expenditures for nired tabor should include gross wages or salleries, commissions, paid bonuses, and leave pay before deductions, plus the value of benefits paid by you – social security, taxes, unemployment, insurance, etc. Do not include room and board, house rent, or other items paid in kind. Exclude employees not directly involved in the growing operation, i.e., garden center clerks

U.S. DEPARTMENT OF COMMERCE