APPENDIX A. General Explanation

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NEED FOR THE CENSUS

During the last three decades, the role of the self-reliant American farm has given precedence to the increasingly specialized industry of agricultural services. Since the mid-1940's, the growing use of off-farm resources in the production and harvesting process has presented a need for innovative developments in American agriculture. The technological and scientific changes in agriculture have been directly related to the development of the agricultural service industry. A census of this industry is essential to provide facts necessary for:

- a. A broader view of today's farm production practices.
- b. A better understanding and interpretation of long-term agriculture changes and trends.
- c. A more meaningful analysis of interrelationships of agricultural production and agricultural services.

Only a limited amount of data have been previously available on the agricultural service establishment industries. This is the third census to compile extensive data on the subject.

MAILOUT AND RECEIPT OF FORMS

Mail List

The mail list for the 1978 Census of Agricultural Services was developed to include all persons and organizations primarily engaged in performing agricultural services during 1978. The list was assembled primarily from census records identifying establishments associated with agricultural services and from the records of other government agencies as well as lists from various trade organizations. Lists of those filing Forms 990C, 1040C, 1040F, 1065, 1120, and 1120S were obtained from the Internal Revenue Service.

From these lists, agricultural service establishments were identified. Lists of employers of agricultural service employees filing Form 943 (Employer's Annual Tax Return for Agricultural Employees) or Form 941 (Employer's Quarterly Federal Tax Return) were also obtained. Various trade associations representing different agricultural service industry groups assisted in development of the mail list by providing membership lists of their organization. Lists of multiestablishment companies consisting of one or more establishments (or locations) which provided agricultural services were obtained from the 1974 census and were updated using results of the 1976 and

1977 Company Organization Surveys conducted by the Economic Surveys Division of the Census Bureau. The 1978 Farm and Ranch Identification Survey also identified additional agricultural service establishments. The final master list (352,900 names) was developed by merging and unduplicating the various source lists on the basis of Social Security number, Employer Identification number, or by name and address.

Report Forms

The report forms used in the 1978 Census of Agricultural Services were tailored for easier response from specific industry groups (see appendix B). Four agricultural service report forms were prepared:

Form A40A for soil preparation services, crop services, and cotton ginning.

Form A40B for veterinary and animal services.

Form A40C for landscape and horticultural services.

Form A40D for all agricultural service establishments.

During the process of compiling the mail list, the form type was assigned to each establishment in view of the agricultural service activity associated with the operation. In cases where the type of activity could not be determined, the Form A40D which covered all types of agricultural service activities was assigned.

Collecting the Data

The initial mailout package of the 1978 Census of Agricultural Services was made throughout the second and third week of January 1979 and consisted of a report form, duplicate file copy, information sheet, transmittal letter, and a return envelope. All persons and organizations on the mail list were requested to return the completed form by February 15. After allowing a reasonable period of time for response, a mail followup of all nonrespondents was initiated. The followup procedure consisted of a series of six form letters which were mailed out to nonrespondents. Additional report forms were sent with the second and fourth followup letters, telephone calls were made to significantly large establishments, and nonrespondents which had reported \$100,000 or more in gross receipts in the last census were also contacted by telephone. Concurrent with and continuing after the nonrespondent followup stage was the correspondence stage for incomplete or questionable reports. The telephone and letter correspondence phase continued into the office processing stage.

PROCESSING

All reports were initially reviewed by clerks to ensure that the report form: Represented an operation primarily engaged in providing an agricultural service; met the requirement of a minimum \$2,500 in gross receipts; and provided satisfactory information concerning the establishment. Questionable or problem reports were referred to professional analysts of the Agriculture Division. Omissions, inconsistencies, and other problems that could not be resolved by reference to other information on the report were resolved by contact (telephone or letter) with the respondent.

After all reports of establishments had been reviewed, the information was encoded to magnetic tape and subjected to a thorough computer edit analysis. The computer program provided for the examination of all reports for consistency and completeness, made necessary imputations and changes, and recorded all actions on printouts for subsequent review. Gross inconsistencies were referred for professional review and editing. The corrected data were then tabulated by the computer and subjected to final review prior to publication.

COVERAGE

Although a complete and fully accurate account of agricultural service establishments was the aim of this census, various factors prevented such an ideal. Among these factors are the difficulty of obtaining a complete and unduplicated list of all agricultural service establishments, the inability to locate and identify operators who have changed addresses, and the fact that some respondents believe their establishments should not be included in the census.

The 15 percent nonresponse rate at the conclusion of the regular census followup period led to a canvass of all preidentified establishments with \$100,000 or more in gross receipts and 3,000 other random nonrespondents by telephone. Of the 3,000 nonrespondents examined, only a 12-percent "in-scope" rate was found and, thus, there were no nonresponse adjustments made to the census totals. Therefore, the figures in this report are approximately 2 percent short. Also, it should be noted that problems with identifiable cotton gin report forms were solved based on data from secondary sources.

For 1978, approximately 352,900 names were included on the mail list. About 93,000 were found to be within the scope of the census. The remaining listings were designated as "out-of-scope," postmaster returns, or nonrespondents. As in past censuses, the low in-scope rate was due, in part, to the misclassification of establishments by the Internal Revenue Service and the Social Security Administration.

DEFINITIONS AND EXPLANATIONS

The following definitions and explanations relate primarily to those items in the tables that are considered to be inadequately described. Most of the definitions pertain to specific items on the report form, and some of the explanations supplement those represented on the report form.

Standard Industrial Classification (SIC)

The establishment and activity coding in the 1978 Census of Agricultural Services relates specifically to the structure of the standard industrial classification as described in the 1972 SIC

manual and the 1977 Supplement, prepared by the Statistical Policy Division of the Office of Management and Budget.

The SIC is a classification structure encompassing the various facets of the entire national economy. It was developed for use in classifying establishments by type of activity in which they are engaged to facilitate the collection, tabulation, and publication of data relating to establishments and to promote uniformity and comparability in the presentation of statistical data by government agencies, trade associations, research organizations, and others.

Agricultural Service Industry

The agricultural service industry is defined as the aggregate of activities included in SIC major group 07—agricultural services (see appendix C). These activities are categorized into six (SIC) three-digit industry groups: Soil preparation services; crop services; veterinary services; animal services, except veterinary; farm labor and management services; and landscape and horticultural services. These industry groups are subclassified into 15 four-digit industries.

Census Classification of Agricultural Service Establishments

Establishments included in the agricultural service census were assigned activity codes. Since more detailed classifications were needed than those defined in the SIC manual, 25 five-digit agricultural service activity codes were defined within the four-digit industries.

For each establishment report, the activities which were the primary sources of gross receipts for agricultural services determined the type of classification. For example, if a report indicated gross receipts of \$10,000, \$4,000, and \$7,000 for activities 07821, 07831, and 07832 respectively, the establishment type was coded 0783, since 07831 and 07832 together accounted for the greatest amount of gross receipts, and was included in the 0783 industry classification for tabulation purposes.

Agricultural Service Activities

Below are brief descriptions of the agricultural service activities covered by this census and of the relationship of the activities to the operations of which they are frequently a part.

071 SOIL PREPARATION SERVICES

07110 Plowing or land breaking—This activity is performed for farmers, frequently by other farmers who have the necessary farm equipment and machinery. If performed as a small sideline to a farm operation, the customwork is covered as a secondary activity by the census of agriculture. However, if performed on a large scale in addition to farming, this service is covered separately as an agricultural service establishment.

07111 Harrowing or seedbed preparation—This service is similar to 07110. It includes such work as disking and tilling. Occasionally, harrowing and seedbed preparation are performed in addition to such services as bulldozing, land clearing, and land

leveling. When such other services constitute the primary activity of an establishment, the establishment is included in the census of construction and is classified in SIC major group 16.

07112 Fertilizer and lime spreading before planting—Custom spreading of lime and fertilizer is frequently performed in conjunction with the retail sale of fertilizer, chemicals, and lime. When such sales are the primary activity of an establishment, the establishment is covered by the census of business and is classified in SIC major group 51.

07113 Weed control before planting—This service involves weed control either by plowing land before planting or by the application of chemicals.

07119 Other soil preparation services—This activity involves establishments primarily engaged in performing such services as soil furnigation for nematode control and other specialized soil management practices. It also includes all other soil preparation services not elsewhere classified.

072 CROP SERVICES

Planting, Cultivating, and Protection

07210 Planting with or without fertilizer—This service includes the planting of crops with or without the application of fertilizer. If performed as a small sideline to a farm operation, the customwork is included as a secondary activity by the census of agriculture. However, if performed on a large scale in addition to farming, this service is covered separately as an agricultural service establishment.

07211 Fertilizer spreading (only) after planting—Custom spreading of fertilizer is frequently performed in conjunction with the retail sale of fertilizer, chemicals, and lime. When such sales are the primary activity of an establishment, the establishment is covered by the census of business and is classified in SIC major group 51.

07212 Aerial dusting and spraying for disease and insect control with or without fertilizer (including seeding)—This service is provided for controlling insects and diseases with or without the application of fertilizer. It also includes establishments performing aerial seeding. Establishments which are primarily furnishing air transportation or operating airports are classified in SIC major group 45.

07213 On-ground dusting and spraying for disease and insect control—This service has the same objective as 07212. The only difference is the method of application.

07214 Weed control after planting—This service involves mainly chemical weed control in crops after planting. Establishments engaged in disease and insect control are also frequently engaged in weed control. When sales of chemicals are the primary activity of an establishment, the establishment is classified in SIC major group 51.

07215 Citrus grove cultivation or maintenance—This service is provided to commercial citrus growers and includes such operations as cultivating, application of fertilizers, spraying for disease and insect control, pruning, and other specialized operations without management services. Establishments engaged in performing such operations with management services are classified in the appropriate specific industry within group 076.

07216 Cultivation, mechanical and flame, other than citrus grove—This service is performed to improve the physical and chemical composition of the soil for efficient production.

07217 Pruning of orchards or vineyards—This service is provided to commercial orchards or vineyards and involves the removal of surplus or undesirable growth. It can be performed mechanically or by hand using pruning equipment. Establishments engaged in performing such services with management services are classified in the appropriate specific industry within group 076.

07218 Irrigation services, custom—This service involves custom operational service of irrigation systems.

07219 Other planting, cultivating, and protection services—This activity includes bracing orchard trees and vines, hoeing around them, pollinating them, surgery on them, and thinning their fruits either mechanically or with chemicals. It also includes all other planting, cultivating, and protection services not elsewhere classified.

Harvesting, Primarily by Machine

07220 Corn for all purposes—This service involves the mechanical harvesting of corn for grain, silage, and greenchop.

07221 Wheat or other small grains (combining)—This service includes the combining of crops, such as wheat, oats, barley, rye, and sorghum. Hauling such crops to market is sometimes a part of a combining service operation. Establishments involved primarily in hauling are included in the census of transportation and are classified in SIC major group 42.

07222 Cotton—This activity involves the mechanical harvesting of cotton.

07223 Fruits or berries—This activity involves the mechanical harvesting of fruits or berries. When fruit harvesting is performed by hand and the labor is supplied by a labor contractor or crew leader, the service is classified in industry 0761.

07224 Vegetables—This activity involves the mechanical harvesting of such vegetables as string beans, tomatoes, and others suitable to mechanical harvesting. Establishments engaged primarily in vegetable production are classified in SIC major group 01.

07225 Soybeans, other beans, peas, or peanuts—This service includes the harvesting of crops such as dry beans, soybeans,

dry peas, and peanuts. Hauling of these crops to market is sometimes a part of harvesting service operations, but those establishments engaged primarily in hauling are included in the census of transportation and are classified in SIC major group 42.

07226 Hay (mowing, raking, baling, or chopping)—This activity includes hay services other than drying (see code 07231). Establishments primarily engaged in this service frequently perform other types of agricultural services as well and are sometimes engaged in hay farming, hay hauling, or buying and selling hay. Those primarily engaged in hay farming are included in the census of agriculture; in marketing hay, by the census of business

07229 Other harvesting services—This activity includes mechanical harvesting of surgarcane and sugar beets. It also includes chopping and silo filling services and all other mechanical harvesting services not elsewhere classified.

Preparation for Market

07230 Corn shelling or drying—This activity includes the separation of corn seed from the cob or ear and the artificial drying of corn (removal of excess moisture) in preparation for market or further manufacture.

07231 Crop drying other than corn—This service includes the drying or dehydrating of crops other than corn. Establishments primarily engaged in crop processing for their own account and manufacturing crop products such as from grain or tobacco are included in the census of manufacturers and are classified in SIC major groups 20 and 21.

07232 Grain grinding and mixing—This service includes custom feed grinding and mixing. It is sometimes provided by mobile feed grinding and mixing units. Frequently, it is performed by establishments primarily engaged in selling feed and grain or in manufacturing prepared feed. Such establishments are included in the census of business and are classified in SIC major group 51 or by the census of manufacturers and are classified in SIC major group 20.

07233 Bean or grain cleaning—This service includes the cleaning of crops such as beans and grains. Establishments primarily engaged in warehousing are included in the census of warehousing and are classified in SIC major group 42.

07234 Cotton seed delinting—This specialized activity involves the separation of cotton seed from linters, a fibrous coat of thick convoluted hairs sometimes used for mattress stuffing or fertilizer. Operations involved in cotton delinting are frequently primarily involved in the sale of cotton byproducts. Such establishments are usually included in the census of business.

07235 Packaging fresh or farm-dried fruits or vegetables—This activity includes packaging services such as bagging, bunching, and wrapping of fruits or vegetables such as oranges, apples, grapefruits, corn, peas, and carrots for retail or wholesale

market. Establishments primarily engaged in these services frequently perform other types of agricultural services as well, and also are sometimes engaged in fresh market or wholesale operations.

07236 Sorting, grading, or packing of fruits or berries—This activity includes packing services such as sorting, grading, and boxing of fruits or berries into bulk units which are preparatory to packaging for retail or wholesale market. Establishments primarily engaged in wholesale or pretransportation operations, or exclusively in shipping or warehousing, are included in either the census of business and are classified in SIC major group 51, or the census of transportation and are classified in SIC major group 42 or 47.

07237 Sorting, grading, or packing of vegetables—This activity includes the same operations as 07236, but for vegetables rather than fruits or berries.

07239 Other market preparation services—This activity includes flax decorticating and retting, fruit precooling, moss ginning, potato curing, tobacco grading, tree nut hulling and shelling, and vegetable precooling. It also includes all other market preparation services not elsewhere classified.

Cotton Ginning

07240 Cotton ginning—This activity includes cotton ginning which involves the mechanical separation of cotton fibers from seeds and waste material. Operations performing cotton ginning frequently also sell, at the same location, cotton seed, cotton oil, and other cotton byproducts. Establishments primarily engaged in such sales activities are usually covered by the census of business and are classified in SIC major group 51.

07241 Cotton pickery—This activity includes salvaging cotton lint from bales damaged by fire or rain and samples and loose cotton pulled from bales. It is a low grade cotton used in making mattresses, blankets, upholstery, pillows, etc.

07249 Other cotton ginning services—This activity includes cotton ginning activities not elsewhere classified.

074 VETERINARY SERVICES

Cattle, Hogs, Sheep, Goats, and Poultry

07410 Professional services—This activity involves establishments of licensed practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery. It may be performed in an office or at the physical location of the animals.

07411 Hospital care—This activity is closely related to 07410. It is required when a particular animal disease needs special treatment and constant observation or when surgery is performed.

07412 Artificial insemination—This service involves most types of domestic animals and is generally performed on a fee basis.

07419 Other veterinary services—This activity includes castrating, dehorning, inoculating, and vaccinating livestock, or other veterinary services not elsewhere classified.

Dogs, Cats, Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except Poultry), and Other Pets

07420 Professional services—This activity involves establishments of licensed practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery.

07421 Hospital care—This activity is closely related to 07420. It is required when a particular animal disease needs special treatment and constant observation or when surgery is performed.

07422 Artificial insemination—This service involves most types of domestic animals and is generally performed on a fee basis.

07429 Other veterinary services—This activity includes castrating, inoculating, and vaccinating small animals, or other veterinary services not elsewhere classified.

075 ANIMAL SERVICES, EXCEPT VETERINARY

Cattle, Hogs, Sheep, Goats, and Poultry

07510 Artificial insemination and breeding, except by veterinarians—This activity involves most types of domestic animals and is generally performed on a fee basis, the fee excluding the cost of semen. It is provided by farmers and cooperatives as well as by private concerns. If performed by a farmer as a small sideline to his farm operation, it is covered by the census of agriculture. However, if performed as a separate establishment in addition to farming, it is covered as an agricultural service in this census. Profit-oriented cooperatives whose primary activities are animal breeding and artificial insemination are included in this census, but membership organizations performing these services are classified in SIC major group 86.

07511 Dairy herd improvement associations (milk testing for butterfat)—This activity generally involves the testing of cow's milk for butterfat content and the recording of test results. It is usually performed by farm cooperatives or individuals commissioned or contracted by such cooperatives.

07512 Pedigree record services—This activity involves establishments primarily engaged in keeping records of an animal's ancestry.

07513 Slaughtering for individuals—This activity involves establishments primarily engaged in the slaughtering of cattle, hogs, sheep, lambs, and calves on a fee basis. Establishments engaged in slaughtering for their own account or on a contract basis are classified in SIC major group 20.

07514 Sheep dipping and shearing—Sheep dipping involves cleaning of sheep by immersion in a disinfectant solution. Shearing is the removal of wool from the sheep.

07515 Livestock vaccinating, except by veterinarians—This service involves vaccination of livestock to prevent the outbreak of costly diseases.

07516 Poultry services—poultry catching or cleaning coops—This includes such activities as cleaning poultry coops and catching chickens, turkeys, or other poultry. Establishments primarily engaged in raising poultry or producing eggs for sale or hatching are classified in SIC major group 02.

07519 Other animal services—This activity involves establishments engaged in performing such services as dehorning, castrating, spraying, and sexing chicks.

Dogs, Cats, Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except Poultry), and Other Pets

07520 Artificial insemination and breeding, except by veterinarians—This activity is the same as that performed by code 07510.

07521 Boarding, showing, or training of horses, including race horses—This service may include the feeding, cleaning, clipping, shearing, and training of horses including race horses. Establishments primarily engaged in racing horses or in the operation of racetracks or racing stables are classified in SIC major group 79.

07522 Boarding, showing, training, or grooming of dogs and cats—This service includes the boarding of animals other than horses and the bathing, cleaning, clipping, grooming, and shearing of dogs and cats. Commercial kennels primarily engaged in raising dogs and cats for sale are classified in SIC major group 02. Establishments primarily engaged in retail pet sales are covered by the census of business and are classified in SIC major group 59. Animal training usually involves training on a fee basis, and the trainers also frequently handle and show pets at shows. Also many such trainers operate their own kennels.

07523 Pedigree record services—This service is performed by establishments primarily engaged in keeping records of an animal's ancestry.

07529 Other small-animal services—This service includes cleaning animal quarters, spraying stables, inoculating, vaccinating, and castrating small animals, other animal specialty services, and honey straining on the farm.

076 FARM LABOR AND MANAGEMENT SERVICES

Farm Labor Contractors and Crew Leaders

07610 Farm labor contractors—This service is performed by establishments engaged in supplying labor for agricultural production or harvesting. Establishments who perform such services sometimes transport the workers as part of their contract and may also provide other minor trucking services for the farmer. However, supplying labor is usually their primary activity.

07611 Crew leaders—This service involves the supervision of migratory farm labor.

Farm Management Services

07620 Citrus grove—This service is performed by establishments primarily engaged in complete management and maintenance of commercial citrus groves. The service includes cultivation, harvesting, spraying, and other specialized services.

07621 Orchard or vineyard—This service is the same as that provided by 07620.

07629 Other farm management services—This service is provided most often to absentee farm owners, farm estates, or farm trusts, and generally involves the complete operation of a farm or ranch. It is occasionally provided in connection with other services such as accounting, tax preparation, and marketing. If such other service is the primary activity of an establishment, the establishment is classified in SIC major group 73 or 89.

078 LANDSCAPE AND HORTICULTURAL SERVICES

Landscape Counseling and Planning

07810 Landscape architects—This includes professional services such as landscape architecture. It does not include exclusively physical work on lawns, gardens, trees, shrubs, etc. That work is covered by activities 07820, 07821, 07830, and 07831. Landscape architects primarily engaged in city planning are classified in SIC major group 73.

07811 Landscape counseling or planning—This activity includes professional services such as garden and landscape planning and horticultural advice or counseling. It does not include exclusively physical work on lawns, gardens, trees, shrubs, etc. That work is covered by activities 07820, 07821, 07830, and 07831.

Lawn and Garden Services

07820 Lawn or garden services including planting, mowing, spraying, fertilizing, etc.—This activity includes general lawn and garden maintenance; bermuda sprigging service; and planting, mowing, spraying, and fertilizing lawns and gardens. Landscape contractors primarily engaged in foundation work and excavating activities are covered by the census of construction and are classified in SIC major group 17. The growing of plants is frequently combined with a lawn and garden service operation. Operations growing plants primarily for sale, such as nurseries and greenhouses, are included in the census of agriculture and are classified in SIC major group 01. Those primarily buying and selling plants, such as garden centers, are covered by the census of business.

07821 Cemetery upkeep or mowing highway center strips and edges, independent—This activity includes general lawn service for maintenance of cemeteries and golf courses, and mowing of highway center strips and edges. It also includes horticultural or landscaping services not elsewhere classified. Cemetery associations and cemetery management services are classified in SIC major group 65.

Ornamental Shrub and Tree Services

07830 Shrub and tree services, including planting, fertilizing, spraying, trimming, and surgery, except for public utility lines—This activity includes arborist services and the planting, spraying, pruning, bracing, trimming, and surgery of shrubs and trees. It is often combined with nursery operations. If the operation is primarily engaged in growing shrubs and trees for sale, it is included in the census of agriculture in SIC major group 01. If it is primarily engaged in buying and selling trees and shrubs, it is included in the census of business.

07831 Tree trimming for public utility lines, independent—This service involves keeping public utility lines clear by trimming the trees near them. The service is performed by independent operators.

Reporting Unit

In the tables, a "reporting unit" is defined as an establishment entering a response to a particular item of the report form. Each establishment is tabulated under only one "establishment type," but may be counted more than once as a "reporting unit" for specific criteria.

Type of Organization

The four types of organizations (section 3 of report form) are individual proprietorship, partnership, corporation, and other. Individual proprietorship is defined as a business organization owned or controlled by an individual. This includes family operations that are not incorporated or operated under a partnership agreement. Partnership is an establishment that is operated by two or more persons who have agreed on the amount of their contribution (capital and effort) and the distribution of profits. Co-ownership of an establishment by husband and wife does not necessarily mean that a partnership exists unless there is some agreement as to the sharing of contributions, decisionmaking, profits, and liabilities. Corporation is defined as a legal entity or artificial person created under the laws of a State to carry on a business. Other organizations include nonincorporated profit-oriented co-operatives, trade associations, trusts, estates, governmentoriented service establishments, or other types of businesses not specified.

Dollar Volume of Business

This section (section 5 of report form) includes only receipts from customers, excise taxes and sales tax, total charges for services or for the use of facilities, and merchandise sold whether or not payment was received in 1978. It does not include commissions from vending machine operations, real estate rental, interest, sale of real estate, and other nonoperating income.

Payroll

The total payroll (section 6 of report form) includes gross earnings paid in the calendar year to employees prior to such

deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds. It includes all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick pay, and the cash equivalent of compensation paid-in-kind. For a corporation, it includes salaries of officers; for an unincorporated concern, it excludes payments to proprietors or partners.

Supplemental Labor Costs

Supplemental labor costs (section 7 of report form) includes both legal and voluntary labor expenditures not included in the 1978 payrolls. Legally required labor expenditures include employers' payments for all programs required under Federal and State legislation, such as Federal Old Age Survivors' Insurance, unemployment compensation, workmen's compensation, and State temporary disability compensation. Voluntary labor expenditures include costs of programs not specifically required by Federal or State legislation such as employers' payments for insurance premiums on hospital and medical plans, life insurance premiums, and premiums on supplementary accident and sickness insurance. Payments for insurance programs are net payments (gross payments less any offsetting dividends, refunds, or other reductions in premiums). Voluntary labor expenditures also include payments or allocations for all compensation plans, welfare plans, stock purchase plans in which the employer's payment is not subject to withholding tax, and deferred profit sharing plans.

Gross Receipts for Agricultural Services Performed

The data on gross receipts (section 8 of report form) cover total receipts from customers for agricultural services performed during 1978 including excise and sales taxes whether or not payment was received in 1978. They do not include amounts collected on outstanding debts from previous years. Also the data do not include receipts from product sales or any activities other than agricultural services, nonoperating income such as commissions from vending machine operations, real estate rental and sale, and interest.

During the processing of the reports, problems arose regarding the gross receipts reported in section 8. In some cases, respondents were unable to provide the breakdown of gross receipts for agricultural services and the cost of materials provided in connection with the services performed. In other cases, the same data were provided in section 8 as in section 11. When the figures were large, telephone calls were made to resolve the problems; when the figures were small, the duplication was deleted from section 11.

In the case of a single gross receipt total entered for a combination of two or more agricultural services, estimating techniques were generally used to break the figure down into its components. If gross receipts were reported for a miscellaneous agricultural service activity specified by the respondent, that activity was carefully reviewed to determine its proper scope and classification.

Location of Agricultural Services Performed

County data presented were primarily based on responses to the item "principal county" (section 9 of report form). For this census, "principal county" is defined as the county from which all or a major part of the gross receipts for agricultural services was received. In other words, it is the location in which the agricultural service contributing the greatest portion of the total gross receipts for all agricultural services was performed by an establishment. This distinction was considered appropriate because of the occasional difference between the actual location of the activities and the mailing address or headquarters of the establishment. When the principal county was not reported, the county and State of the mailing address were used, unless the address appeared unlikely to be the principal location, in which case, telephone calls were made to determine the correct location. Data for the independent cities in Virginia and the independent cities of Baltimore, Md., and St. Louis, Mo., are included in the statistics for selected adjacent counties. The District of Columbia is treated as a separate area.

Labor and Payroll for Agricultural Services Performed

Active agricultural service establishments were expected to report data for either unpaid workers or paid employees, or both (section 10 of report form). Sole proprietors and partners of establishments were instructed to report themselves as unpaid. Likewise, most corporations were expected to report data for paid employees. In a few cases, individuals were major stockholders of small corporations and were involved in corporate operations but were not on the payroll. Such individuals were instructed to report themselves as unpaid employees.

Labor and payroll statistics cover management, office workers, and other employees associated with agricultural service operations. All reports with paid employees were required to supply annual payroll figures and vice versa. For relatively small operations, appropriate estimates were provided for missing data of this type; for the larger cases, respondents were requested to supply additional information when necessary. Annual payroll figures include only cash payments to employees before deductions for Social Security, taxes, insurance dues, etc.

The four pay periods listed for the "seasonal variation" item were specifically chosen to represent agricultural service labor during the four seasons, and to conform to the labor reporting criteria used by other census reports. Several respondents neglected or were unable to provide a breakdown of their seasonal labor uses. Since reliable parameters were not available for imputing this type of missing data, reports with no seasonal variation entries were excluded from the statistical totals.

Gross Receipts From Products Provided

The products provided in connection with the agricultural services performed (section 11 of report form) include fertilizer, lime, insecticides, pesticides, or herbicides, bagging and ties, drugs, semen, seeds, and ornamental shrubs or trees planted.

Gross Receipts From Other Operations Performed

Data on nonagricultural service activities were collected (section 12 of report form) because the census definition of an agricultural service establishment was based on the relationship between gross receipts for agricultural services and those for nonagricultural services. Included in this section are other business activities such as nonagricultural operations, and sales of merchandise not used in connection with agricultural service activities. Various types of product sales, such as seed, plant, and fertilizer sales, were the most frequent nonagricultural service activities reported. All entries were reviewed to determine their proper scope. Excluded from gross receipts was income from such sources as investments, rental of real estate, personal salary, wages, or commission from outside employment.

Capital Expenditures

Completion of this section (section 13 of report form) was requested only by corporations and those establishments reporting over \$50,000 volume of business in section 5 since it was discovered during the last census that the larger establishments were more able to provide this information with a minimum of difficulty. Capital expenditures refer to all costs chargeable to the property accounts for which depreciation or amortization accounts are ordinarily maintained. They include major alterations for capitalized repairs and improvements.

Three types of information were requested on the capital expenditures of the establishment: (1) the cost of all improvement and new structures which were in progress but had not been completed at the end of 1978, and expenditures made by the company or any of its subsidiaries for structures which upon completion were or are to be sold and leased back to the establishment; (2) expenditures for new machinery and equipment such as forklifts, conveyors, tractors, mechanical planters, harvesters, sprayers, dusters, fruit packing equipment, and automobiles, if used primarily in performing services; and (3) used plant and equipment acquired from other establishments of the company. Capital expenditures exclude the cost of land and mineral rights, and the cost of maintenance and repairs charged as current operating expenses.

Changes in Gross Value of Depreciable Assets

Completion of this section (section 14 of report form) was also required only by corporations and those establishments reporting over \$50,000 volume of business in section 5. The changes in gross value of depreciable assets of the establishment are those for which depreciation or amortization accounts are ordinarily maintained. Gross value represents the acquisition cost to the company of such depreciable assets at the beginning of 1978. It includes depreciable assets, amortizable fixed assets and all improvements and new construction in progress during 1978 but not completed at the end of 1978. It also includes the

value of depreciable assets owned by the company or any of its subsidiaries but leased to the establishment. Excluded was the value of depreciable assets at other establishment locations of the company for which the reporting establishment maintains records.

Expenditures for Electricity, Gasoline, Petroleum, and Other Fuels Purchased

Completion of this section (section 15 of report form) was also required only by corporations and those establishments reporting over \$50,000 volume of business in section 5. Respondents were requested to report expenditures for fuels and electricity during 1978 for their establishment.

DATA WITHHELD FROM PUBLICATION

In keeping with the provisions of title 13, United States Code, data that discloses information about an individual establishment are not published. The number of establishments and their distribution by county, State, or the United States is not considered a disclosure. These data appear in places where related data, such as gross receipts, employment, and payroll are withheld

Figures for data withheld are included in the next larger figure provided that the data withheld cannot be derived from the published total. For example, if county data are withheld, it will appear in the State or United States total. If the data withheld can be derived from the published totals, a sufficient number of additional components are suppressed to ensure confidentiality of the individual record. These suppressions are generally performed on data corresponding to the fewest number of establishments or reporting units. The suppressions are identified by (D).

DATA INCLUDED IN THE 1978 CENSUS OF AGRICULTURE

Data published in this volume for establishments primarily engaged in agricultural services are supplemented by data collected in the 1978 Census of Agriculture for establishments primarily engaged in agricultural production. Data from the census of agriculture showing the number of farms reporting and the dollar value for all agricultural services provided are shown in volume 1 for each State and county.

Reports identified in the census of agriculture as having a significant volume of receipts and primarily engaged in agricultural services were transferred to the census of agricultural services. Such reports were checked for duplication prior to adding to the census of agricultural services. Service activities included in the census of agriculture tend to be concentrated in soil preparation (071) and crop services (072).

APPENDIX B. Report Forms

PENALTY FOR FAILURE TO REPORT DUE DATE: February 15, 1979 Form Approved: O.M.B. No. 41-S78030 NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law YOUR REPORT TO THE CENSUS BUREAU IS CONFIDENTIAL. It may be seen only by sworn Census employees and may be used only for statistical purposes. Your report CANNOT be used for purposes of taxation, investigation, or regulation. The law also provides that copies retained in your files are immune from legal process. FORM 78-A40A U.S. DEPARTMENT OF COMMERCE In correspondence pertaining to this report, please refer to the 11-digit Census File Number. 1978 CENSUS OF SOIL PREPARATION SERVICES, CROP SERVICES, AND COTTON GINNING Important-Please read Please answer the questions on the form and return it by February 15, 1979. ■ This report should cover the calendar year 1978. If book figures are not available, carefully prepared estimates are acceptable. • If you correspond with us regarding your report, please use the Census File Number shown in the address box. ■ CENTS ARE NOT REQUIRED, however, please use the space provided if you wish to enter them. (Please correct any error in name and address including ZIP code) BUREAU OF THE CENSUS CENSIIS COMPLETE AND 1201 East Tenth Street RETURN TO ONLY Jeffersonville, Indiana 47132 Section 1 - BUSINESS OR ACTIVITY Mark (X) the ONE box which best describes your principal activity and list your principal products or services Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.) 4 Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.) Landscape and horticultural services (planning, planting, or caring of lawns, gardens, shrubs, trees, etc.) 2 Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning; preparation of crops for market; etc.) 7 Other - Specify activity s Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.) 3 Veterinary services by licensed practitioners Description of major activity or principal products or services Section 2 - EMPLOYER IDENTIFICATION NUMBER Is the Employer Identification (EI) Number printed in the upper right of 1 [] YES the address box the SAME as that used by this establishment on your latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941? 2 NO - Enter current El number Mark (X) the box which best describes the way the business was operated during 1978 1 | Individual 2 Partnership 3 Corporation 4 Other - Describe _ Section 4 - PERIOD OPERATED DURING 1978 Number of months a. Was this establishment in business at the end of 1978? 1 TYES 021 ■ If establishment was inactive during December 1978 due to seasonal or part-time operations, answer "Yes" unless it was not owned at the end of the year. b. How many months during 1978 did 2 [] NO you own this establishment? Section 5 - DOLLAR VOLUME OF BUSINESS Dollars Cents ■ INCLUDE only receipts from customers, excise taxes and sales taxes, total charges for services or for the use of facilities, and merchandise sold, whether or not payment was received in 1978. DO NOT INCLUDE commissions from vending machine operations, real estate rental, interest, sale of real estate, and other non-operating income. Receipts from services and sale of merchandise in 1978 Cents Lines a and b — Report the gross earnings paid in calendar year to employees prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds. Include in gross earnings all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick-leave pay, and the cast equivalent of compensation paid-in-kind. It a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners. a. Total ANNUAL payroll in 1978 before deductions 041 b. Payroll for the FIRST QUARTER of 1978 Dollars Section 7 - SUPPLEMENTAL LABOR COSTS NOT INCLUDED IN PAYROLL DURING 1978 Cents a. Legally Required Labor Expenditures During 1978 — Report payments for all programs required under Federal and State legislation such as: Federal Old Age Survivors Insurance, unemployment compensation, workmen's compensation, and State temporary disability payments. Include employer payments only. 05 Legally required labor expenditures during 1978 b. Voluntary Labor Expenditures During 1978 — Report the cost of all programs not specifically required by Federal or State legislation. For programs financed jointly by employer and employee contributions, include only the employer payments include employer payments for: insurance premium on obspital and medical plans; life insurance premiums; and premiums on supplementary accident and sickness insurance. In reporting payments for insurance, report net payments, i.e., gross payments less any offsetting dividends, refunds, or other reductions in premiums.

Also Include payments or allocations for all pension plans regardless of method of administration, supplemental unemployment compensation plans, welfare plans, stock purchase plans in which the employer payment is not subject to withholding tax, and deferred profit sharing plans.

052

b. Voluntary labor expenditures during 1978

c. TOTAL supplemental labor costs not included in payroll during 1978 (Sum of lines a and b)

Report value of receipts for all service of receipts from the sale of any materi section 11. Report all other sales in a	performed during 1978 in "a" through "c" below. Report value s or products used in connection with the services performed in ction 12.		Gross receipt services perfo during 1976	rmed
			Dollars	Ce
SOIL PREPARATION SERVICES - If none, skip to b		Number of acres	1111	! !
Report value of receipts for chemicals, fertilizer, or lime applied in section 11.	07110 Plowing or land breaking	112	\$ 113	
	07111 Harrowing or seed bed preparation			
	07112 Fertilizer and lime spreading before planting		115	
	07113 Weed control before planting		117	1
	07119 Other - Specify	118	119	i i
CROP SERVICES - If none, skip to c.				
(1) Planting, Cultivating, and Protection	07210 Planting with or without fertilizer	200	\$	İ
Report value of receipts for chemicals, fertilizer, or time applied in section 11.	07211 Fertilizer spreading (only) after planting	202	203	
	07212 Aerial dusting and spraying for disease and insect	204	205	
	control with or without fertilizer (includes seeding)	206	207	
	07213 On-ground dusting and spraying for disease and insect control with or without fertilizer		207)
	07214 Weed control after planting	208	209	
•	07215 Citrus grove cultivation or maintenance	210	211	
	07216 Cultivation, mechanical and flame, other than citrus grove	212	213	-
		214	215	-
		216	217	- i -
	07218 Irrigation services, custom	218	219	+
	07219 Other - Specify	220	221	
(2) Harvesting, Primarily by Machine	07220 Corn for all purposes	222	\$ 223	
	07221 Wheat or other small grains (combining)	224	225	
	07222 Cotton		227	
	07223 Fruits or berries			
	07224 Vegetables	228	229	-
	07225 Soybeans, other beans, peas, or peanuts	230	231	
•	07226 Hay (mowing, raking, baling, or chopping)	232	233	1
	07229 Other - Specify.	234	235	1
(3) Preparation for Market	07230 Corn shelling or drying		\$	1
	07231 Crop drying other than corn		237	1
			238	- !
		and the second	239	
	07233 Bean or grain cleaning		240	
	07234 Cotton seed delinting	100	241	-
	07235 Packaging fresh or farm-dried fruits or vegetables		242	
	07236 Sorting, grading, or packing of fruits or berries		243	-
	07237 Sorting, grading, or packing of vegetables		244	
	07239 Other – Specify		246	-
(4) Cotton Ginning Report value of receipts for begging and ties	07240 Cotton ginning	Number of bales		1
in section 11. Report sales of cottonseed and bales of cotton in section 12.		247	248	- I I 1
	.07241 Cotton pickery	249	250	- 1
OTHER ACRICIL TURAL SERVICE PART HEIMA S	07249 Other - Specify		832	
OTHER AGRICULTURAL SERVICES EXCLUDING S	tural) — Specify		s	į

Section 9 - LOCATION OF SERVICES PERFORMED DURING 1978 List below all counties in which you or your establishment performed the	he activities re	ported in sect	ion 8 abo	ve. The prin	cipal county	is the one	from which the ma	ajor part
of the receipts from those activities was received. Receipts may be re in "Remarks" section if necessary.	ported in either	the dollar co	lumn (col	umn c) or in	column d as	a percent o	f the total. Conti	nue
County name			5	State		(A	ross receipts for s report dollars OR	
(a)				(b)			llars Cents	Percent (d)
Principal county						851 \$		852
county						853		854
Other						\$ 855	<u> </u>	856
						\$		
Section 10 - LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978	3							
If you reported any activities in section 8, complete this section. Report yourself as unpaid if you are the sole proprietor or a partner of this establishment. If it is a corporation and you are on the payroll, report yourself as a paid employee.	(including u	of unpaid wor npaid family r working —		(including	of paid emp paid family working —	loyees nembers)	Payroll t deducti	
Signature portrain, soprat years and a part office of the control	150 days or more	Less 150	than days	150 day or more		ss than i0 days	Dollars	Cents
	857	858		859	860		861	
a. Soil preparation services	862	863		864	865		\$ 866	
b. Crop services	. (\$	
그렇게 많이 얼마나 가게 되었다. 이번 사이트 없는데 없다.				Numb	er of workers			
c. SEASONAL VARIATION - For all of the workers included	Mar	ch		June		eptember	Dec	ember
above (paid and unpaid), report the number working during the pay period which includes the 12th day of each (1) Paid	887		888		889		890	
month shown. (2) Unpaid	891		892		893		894	
Section 11 - GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION I		S PERFORM	ED DURIN	IG 1978	<u> </u>			
Report product sales in section 12.							Dollars	Cents
a. Fertilizer or lime spread						895		
a. Cettrizer us fille spread	••••					896		
b. Insecticides, pesticides, or herbicides applied		••••••	• • • • • • •		• • • • • • • •	· · · \$		
c. Bagging and ties for cotton ginned								
d. TOTAL gross receipts (Sum of dollars entered in "a" through "c")						901		
Section 12 – OTHER OPERATIONS PERFORMED DURING 1978			·			\$		i
List all operations, other than those reported in section 8 performed d business activities, farming, nonagricultural operations, sales of mero number of paid employees and the gross receipts from such other opera	:handise, etc.,	he individual NOT in conne	or establi ction with	shment ident n services pe	ified in the rformed in s	address box action 8. R	. Include any eport the	
					Number employees		Gross r	eceipts 1978
	st other operati	ons		-	150 days or more	Less tha	an Della-	Cents
NOTE: If no other operations were performed, mark (X) this		-d		90		903	904	
box and go to section 13.				90)5	906	907	
				90)8	909	910	
							\$	
If this establishment is a corporation or more than \$50,000 was		tion 5, answe	r sections	13, 14, and	15. If not, 9	KIP to sec	tion 16.	
Section 13 — CAPITAL EXPENDITURES FOR THIS ESTABLISHMENT DURING 19 (EXCLUDING LAND AND MINERAL RIGHTS)	978		Туре	of capital e	xpenditures:		Dollars 911	Cents
 Report all capital expenditures actually made during 1978 for this establishment, capitalized repairs, and improvements. "Capital expenditures" refer to all costs property accounts for which depreciation or amortization accounts are ordinarily. 	including majo s that are charg maintained.	or alterations, eable to		structures ar service esta		to	5	
■ Include the cost of all improvements and new construction at this establishment	which were in p	rogress but	1				912	-
had not been completed at the end of 1978. (For example, cost for animal hospits gins, warehouses, etc., and improvements to establishment sites such as fences, include expenditures made by your company (or any of its subsidiaries) for struct tion, were or are to be sold and leased-back to this establishment.	als, packing sh storage facilit	eds, cotton ies. etc.)	b. New	machinery ar	nd new equip	ment	\$	
■ Include expenditures for new machinery and equipment such as forklifts, conveyo planters, harvesters, sprayers, dusters (including airplane dusters), fruit packing etc., primarily used in performing services.	ors, tractors, me gequipment, aut	chanical tomobiles,	from	plant and us	ding transfe	rs from	913	
Include transfers of used plant and equipment to your establishment from other es your company.	stablishments o	f .	other	establishme	nts of your o	ompany)	914	
■ Exclude the cost of land and mineral rights. Exclude the cost of maintenance an operating expense. Exclude capital expenditures made by outside owners of propestablishment. Exclude capital expenditures made by this establishment for other	erty rented or l	eased to this	DUR	AL CAPITA ING 1978 of lines a, t		TURES	→ \$	
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Section 14 – CHANGES II ESTABLISH	N GROSS VALUE OF DEPRECIABLE ASSETS OF THIS IMENT DURING 1978	a. Gross value of depreciab	la accate	915	ollars	Cents	
Report the changes in a	Pross value of depreciable assets of this optically beauty	at BEGINNING of 1978	ne 922612	\$ 916			
or amortization account (original cost or other t assets (buildings, struc	is are ordinarily maintained. "Gross value" represents the acquisition cost basis) to your company of such depreciable assets. Include all depreciable ctures, machinery, equipment, etc.), and all amortizable fixed assets. Include	b. Total capital expenditure (Copy figure from section	es during 1978 1 13, item d)	\$		ļ 	
all improvements and no 1978. Also include the to other companies. In subsidiaries but "lease	gross value of depreciable assets of this establishment for which depreciation its are ordinarily maintained. "Gross value" represents the acquisition cost basis) to your company of such depreciable assets. Include all depreciable ctures, machinery, equipment, etc.), and all amortizable fixed assets. Include ew construction "in progress" during 1978 but not yet completed at the end of a value of depreciable assets owned by this establishment but leased or rented clude the value of depreciable assets owned by your company or any of its ed" to this establishment.	c. Gross value of depreciab retired, transferred, scra during 1978		ed \$17			
■ Exclude the value of de	epreciable assets at other locations of your company (or any of its subsidiaries) nment maintains records.	d. Gross value of deprecials of 1978 (Should equal lin if not, please explain in	es a + b - c.			 	
Section 15 - EXPENDIT	URES FOR ELECTRICITY, GASOLINE, PETROLEUM, AND OTHER FUELS			<u> </u>			
PURCHASE	D DURING 1978			Estir	nated expe	nditures	
					for 1978		
.				919	ollars	Cent	
				\$ 920			
				921		- 	
	ne			922		<u> </u>	
d. Motor oil, grease, pipe	d gas, kerosene, and fuel oil	بالروافي والمراجع والمحاووي		· · · [\$		ــــــــــــــــــــــــــــــــــــــ	
		Kilo	watt hours		ollars	Cents	
e. Electricity purchased.				924		1	
Section 16 - CHECKS to	assure a complete and accurate report						
Consistency checks	Calculation required for each check	stablishments, the figures com	Figures fo		Γ	range	
·····				,, 1570			
Dollars per acre	Section 8a — Gross receipts for Soil Preparation + Number of acres		\$		\$2-\$10		
Dollars per acre	Section 8b(1) — Gross receipts for Planting, Cultivating, and Protection ÷ Number o		\$		\$2-\$8		
Dollars per acre	Section 8b(2) — Gross receipts for Harvesting, Primarily by Machine + Number of ac	res	\$		\$2	-\$ 67	
Dollars per bale	Section 8b(4) — Gross receipts for Cotton Ginning - Number of bales]\$		\$25	-\$45	
Section 5	If section 5 is completed, have sections 8 and 11 been completed?		o - Please com		4. 1. 1.		
Total for section 5	Does the sum of the totals in sections 8, 11, and 12 equal the total for section 5?.		o Please reflig	 			
Payroll	Does the entry for section 6a equal the sum of section 10a and b?		o Please expl		arks" sect	lon	
Total for section 8	Do all dollar entries in section 8 add to total entered in section 8d?	T	o – Please refig	rure Teleph	onne		
Section 17 - SIGNATURE	E (Please check your answers, then sign below.)	Date	Area code	Number	ione		
Signature							
	a chaot if gooded	<u> </u>					
Remarks — Attach a separate	e Sneet II needed.						

PENALTY FOR FAILURE TO REPORT DUE DATE: February 15, 1979

Form Approved: O.M.B. No. 41-\$78030

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If book figures are not available, carefully prepared estimates are acceptable. ■ If you correspond with us regarding your report, please use the Census File Number shown in the address box. ■ CENTS ARE NOT REQUIRED, however, please use the space provided (Please correct any error in name and address including ZIP code) if you wish to enter them. BUREAU OF THE CENSUS CENSIIS COMPLETE AND 1201 East Tenth Street RETURN TO ONLY Jeffersonville, Indiana 47132 Section 1 - BUSINESS OR ACTIVITY Mark (X) the ONE box which best describes your principal activity and list your principal products or services 4 Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning 1 D Veterinary services by licensed practitioners 6 Landscape and horticultural services (planning, planting, or caring of lawns, gardens, shrubs, trees, etc.) insect, or weed control; harvesting; c preparation of crops for market; etc.) 2 Animal services, except veterinary (artificial insemination; boarding, showing, training, or 7 Other - Specify activity grooming of animals; etc.) 5 Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.) 3 Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.) Description of major activity or principal products or services Section 2 - EMPLOYER IDENTIFICATION NUMBER is the Employer Identification (EI) Number printed in the upper right of 1 YES the address box the SAME as that used by this establishment on your latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941? 2 NO - Enter current El number Section 3 - TYPE OF ORGANIZATION Mark (X) the box which best describes the way the business was operated during 1978 t [] Individual 2 Partnership 3 Corporation 4 Other - Describe . Section 4 - PERIOD OPERATED DURING 1978 Number of months a. Was this establishment in business at the end of 1978? 1 TYES If establishment was inactive during December 1978 due to seasonal or part-time operations, answer "Yes" unless it was not owned at the end of the year. b. How many months during 1978 did 2 NO you own this establishment? Section 5 - DOLLAR VOLUME OF BUSINESS Dollars Cents • INCLUDE only receipts from customers, excise taxes and sales taxes, total charges for services or for the use of facilities, and merchandise sold, whether or not payment was received in 1978. ■ DO NOT INCLUDE commissions from vending machine operations, real estate rental, interest, sale of Receipts from services and sale real estate, and other non-operating income. of merchandise in 1978 Section 6 - PAYROLL Dollars Cents Lines # and b — Report the gross earnings paid in calendar year to employees prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds. Include in gross earnings all wages, salaries, commissions, dinsissal pay, paid bonuses, vacation and sisk-leave pay, and the east equivalent of compensation paid-in-kind. If a corporation, include salaries of officers: If an unincorporated concern, exclude payments to proprietors or partners. a. Total ANNUAL payroll in 1978 before deductions b. Payroll for the FIRST QUARTER of 1978 Cents Section 7 - SUPPLEMENTAL LABOR COSTS NOT INCLUDED IN PAYROLL DURING 1978 Dollars a. Legally Required Labor Expenditures During 1978 — Report payments for all programs required under Federal and State legislation such as: Federal Old Age Survivors Insurance, unemployment compensation, workmen's compensation, and State temporary disability payments. Include employer payments only. 051 a. Legally required labor expenditures during 1978 b. Voluntary Labor Expenditures During 1978 — Report the cost of all programs not specifically required by Federal of State legislation: For programs financed jointly by employer and employee contributions, include only the employer payments include employer payments include employer payments include employer payments and medical plans, life insurance premiums; and premiums on supplementary accident and sickness insurance. In reporting payments for insurance, report net payments, i.e., gross payments less any offsetting dividends, refunds, or other reductions to remiums. b. Voluntary labor expenditures during 1978 Also include payments or allocations for all pension plans regardless of method of administration, supple-mental unemployment compensation plans, welfare plans, stock purchase plans in which the employer payment is not subject to withholding tax, and deferred profit sharing plans. c. TOTAL supplemental labor costs not included in payroll during 1978 (Sum of lines a and b).

Report value of receipts for all service of receipts from the sale of any materion section 11. Report all other sales in section 11.	als or produc	cts used in connection	nrough "c" be with the serv	low. Repo	ort valu med	•			Gross receipts services perfor during 1978	med I
a. VETERINARY SERVICES - If none, skip to b.	n section 12		 		4				Dollars	Cent
(1) Veterinary Services for Cattle, Hogs,	07410	Professional services						410		
Sheep, Goats, and Poultry	07410	Hospital care						\$ 411		-
Report value of receipts for drugs and medicines prescribed and semen in								412		
Section 11.	07412	Artificial insemination	********					419		
(2) Veterinary Services for Dogs, Cats,	07419	Other - Specify						420		-
Horses, Bees, Fish, Rabbits, Other	07420	Professional services					1	\$ 421		
Fur-Bearing Animals, Birds (Except Poultry) and Other Pets	07421	Hospital care						422		
Report value of receipts for drugs and medicines prescribed and semen in	07422	Artificial insemination			• • • • •			429		
section 11.	07429	Other - Specify						425		
b. ANIMAL SERVICES, EXCEPT VETERINARY - It is	one, skip to	¢								
(1) Animal Services for Cattle, Hogs, Sheep, Goats, and Poultry	07510	Artificial insemination	and breeding,	except by ve	eterinari	ans		\$10 \$		
Report value of receipts for semen	07511	Dairy herd improvement	associations	• • • • • • • • •				511		!
in section 11.	07512	Pedigree record service	es				,	512		i
	07513	Slaughtering for individ	luals					513		
	07514	Sheep dipping and shea	ring			· · · · · · · · · · · · · · · · · · ·		514		
	07515	Livestock vaccinating,	except by vete	rinarians .			• • • •	515		
	07516	Poultry services - pou	ltry catching o	cleaning c	oops .	 		516		
	07519	Other - Specify -			_			519		1
(2) Animal Services for Dogs, Cats, Horses, Bees. Fish. Rabbits, Other Fur-Bearing	07520	Artificial insemination	and breeding,	except by ve	eterinaria	ans		520 \$		
Animals, Birds (Except Poultry), and	07521	Boarding, showing, or t					- 1	521		
Other Pets	07522	Boarding, showing, trai						522		1
Report value of receipts for semen in section 11	07523	Pedigree record service						523		
	05729	Other - Specify					1	529 \$		
c. OTHER AGRICULTURAL SERVICES EXCLUDING								832		1
SERVICES (Soll Preparation, Crop, Farm Managemen	nt, Landscape	e and Horticultural) — Spe	city					\$ 849		
d. TOTAL gross receipts for all services performed (Su	ım of all doll:	ar entries in section 8) -						\$		I I
Section 9 — LOCATION OF SERVICES PERFORMED I List below all counties in which you or you the major part of the receipts from those ac of the total. Continue in "Remarks" section	ur establishm ctivities was	ent performed the activiti received. Receipts may b	es reported in e reported in e	section 8 ab ther the dol	ove. The lar colu	e principal cou mn (column c) c	nty is th or in colu	e one fron imn d as a	which percent	
~ County name					State			(Re	ss receipts for port dollars OR	
(a)					(b)			Doll	ars Cents	Perce (d)
Principal					(0)			851 \$	''	852
Other								853 \$		854
counties	· · · · ·							855 \$		856
Section 10 - LABOR AND PAYROLL FOR SERVICES If you reported any activities in section 8	, complete th	is section.	(including un			Number of (including pai	d family	loyees	Paytoll deduc	
nedoli volliseli as lindaid it voll are the s			150 days	orking ~ Less	than	150 days	rking – Le	ss than	Dollars	Cen
Report yourself as unpaid if you are the s partner of this establishment. If it is a co			or more	868	days	or more	870	0 days	871	Joen
partner of this establishment. If it is a co are on the payroll, report yourself as a pa	id employee.		867	1		1	- 1		\$	1
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.		872	873		874	875		876	i
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.			873					876 \$	
partner of this establishment. If it is a co are on the payroll, report yourself as a pa	id employee.		872			Number o	f worker		\$	l l
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.			ch d	888	Number o	f worker	S eptember	\$	cember
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.	(1) Paid	B72	sh I		Number o June	f worker		\$ Dec	cember
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.	(1) Paid (2) Unpaid	872 Marc 887	ch i	392	Number o	f worker Se 889		\$ Dec	ember
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.	(1) Paid (2) Unpaid	872 Marc 887	ch i	392	Number o	f worker Se 889		\$ Dec	
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.	(1) Paid	Mari 887 891	RMED DURI	992 NG 1978	Number o	f workers		\$ Dec	
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.	(1) Paid (2) Unpaid	Mari 887 891 VICES PERFOI	RMED DURI	992 NG 1978	Number o	f workers	eptember	\$ Dec	
partner of this establishment. If it is a co are on the payroll, report yourself as a pa a. Veterinary services	id employee.	(1) Paid	Mari 887 891 VICES PERFOI	RMED DURI	992 NG 1978	Number o	f workers	eptember 898 \$	\$ Dec	Cen

				*···						
Include any	rations, other th business activi	ian those reported in sec ties, farming, nonagricul	ction 8 performed during 197 tural operations, sales of m the gross receipts from suc	ierchandise, etc., Ni	or establishment ident OT in connection with	ified in the a services pe	ddress box. formed in			
					· · · · · · · · · · · · · · · · · · ·		r of paid es working —		Gross recei for 1978	
NOTE: If no other oper were performed, mark ()			List other oper	ations		150 days or more	Less than 150 days		Dollars	Cents
box and go to section 1						902	903	904 S		[
						905	906	907		
					<u> </u>	908	909	910	· · · · · · · · ·	1
If this	is establishment	is a corporation or more	than \$50,000 was reported	in section 5 answer	sections 13 14 and	15 If not S	KIP to section	16.		
Section 13 - CAPITAL E	XPENDITURES	FOR THIS ESTABLISH		III SCOTION O, GNISHOI	90000000 20, 21, 410	. H 1101, O	11. 10 000110		Dollars	Cents
		INERAL RIGHTS)	sie aetabliehment includiga	maior	Type of capital expe	nditures:				į
alterations, capital expen alterations, capitalized are chargeable to proper maintained.	repairs, and imports for	provements. 'Capital ex which depreciation or an	nis establishment, including penditures" refer to all cosmortization accounts are organization.	ts that linarily	 New structures and your service establi 			\$ 912		
progress but had not bee	en completed at	the end of 1978. (For ex	is establishment which were ample, cost for animal hosp	itals. I						
packing sheds, cotton gl fences, storage facilitie	(ins, warehouses es, etc.) include	, etc., and improvements expenditures made by y	s to establishment sites suc our company (or any of its s be sold and leased back to t	ch as	b. New machinery and	new equipme	nt	s		!
establishment.					c. Used plant and used	l equinment a	icquired	913		!
mechanical planters, har equipment, automobiles,	rvesters, spraye , etc., primarily	rs, dusters (including ai used in performing servi		ng l	from others (includi other establishment	ng transfers t	rom	\$!
■ Include transfers of used of your company.	d plant and equi	pment to your establish	ment from other establishme	nts				914		
as current operating exp	ense. Exclude o establishment. I	apital expenditures mad	f maintenance and repairs c e by outside owners of prop tures made by this establish	erty '	d. TOTAL CAPITAL I DURING 1978 (Sum of lines a, b, a		RES	\$		
Section 14 - CHANGES IN		E OF DEPRECIABLE A	SSETS OF THIS					1	Dollars	Cents
	MENT DURING				a. Gross value of depri at BEGINNING of 19		S	915		i
Report the changes in gross value of depreciable assets of this establishment for which depreciation or amortization accounts are ordinarily maintained. "Gross value" represents the acquisition cost (original cost or other basis) to your company of such depreciable assets. Include all depreciable assets (buildings, structures, machinery, equipment, etc.), and all amortizable fixed assets. Include all improvements and new construction "in progress" during 1978 but not yet completed at the end of					b. Total capital expend (Copy figure from se		-			
1978. Also include the v	value of deprecia lude the value of	able assets owned by thi f depreciable assets own	78 but not yet completed at is establishment but leased ned by your company or any	or rented 1	c. Gross value of depre retired, transferred, during 1978					
■ Exclude the value of dep for which this establish	preciable assets ment maintains r	at other locations of yo	our company (or any of its si	absidiaries) (d. Gross value of depre of 1978 (Should equal of not, please explai	al lines a+b	-c.	\$ 918 \$	V=.40.7	
Section 15 - EXPENDITU PURCHASED	RES FOR ELEC	CTRICITY, GASOLINE,	PETROLEUM, AND OTHER	R FUELS	in not, picase exprai	n in Remai	ns. /	3		·
PURCHASED	DURING 1978							Esti	mated exper	nditures
									for 1978 Dollars	Cents
a. Gasoline					******			919		:
b. Diesel fuel								920		
				• • • • • • • • • • • • • • • • • • • •			• • • • • • • •	\$ 921		<u> </u>
c. LP gas, butane, propane	e		********		*******		• • • • • • • •	922		.
d. Motor oil, grease, piped	l gas, kerosene,	and fuel oil	,,		·.			\$: !
					923	Kilowatt h	ours		Dollars	Cents
e. Electricity purchased .		•••••				-		924 \$		
and unusual r	of the Census re ratios. To reduc		issions, inconsistencies, respondence about some		e report carefully to se ur report for any errors					
Consistency checks		Calculation requir	ed for each check completed	l			Answer			
Section 5	If section 5 i	s completed, have section	ons 8 and 11 been completed	1?	Yes	☐ No	- Please con	plete		
Total for section 5	Does the sum	of the totals in section	s 8, 11, and 12 equal the to	tal for section 5?	Yes	☐ No	- Please ref	gure		
Payroll			ne sum of section 10a and b		Yes		- Please exp	<u> </u>	"Remarks"	section
Total for section 8			to total entered in section i	8d?	☐ Yes	□ No	Please ref		phone	
Section 17 — SIGNATURE	(Please check)	your answers, then sign	uciow)		Date		Area code	Numbe		
Signature					1					

PENALTY FOR FAILURE TO REPORT DUE DATE: February 15, 1979 Form Approved: O.M.B. No. 41-\$78030 NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law YOUR REPORT TO THE CENSUS BUREAU IS CONFIDENTIAL. It may be seen only by sworn Census employees and may be used only for statistical purposes. Your report CANNOT be used for purposes of texation, investigation, or regulation. The law also provides that copies retained in your files are immune from legal process. FORM 78-A40C U.S. DEPARTMENT OF COMMERCE in correspondence pertaining to this report, please refer to the 11-digit Census File Number. 1978 CENSUS OF LANDSCAPE AND HORTICULTURAL SERVICES Important-Please read ■ Please answer the questions on the form and return it by February 15, 1979. ■ This report should cover the calendar year 1978. If book figures are not available, carefully prepared estimates are acceptable. • If you correspond with us regarding your report, please use the Census File Number shown in the address box. ■ CENTS ARE NOT REQUIRED, however, please use the space provided (Please correct any error in name and address including ZIP code) if you wish to enter them. BUREAU OF THE CENSUS CENSUS COMPLETE AND 1201 East Tenth Street Jeffersonville, Indiana 47132 RETURN TO ONLY Section 1 - BUSINESS OR ACTIVITY Mark (X) the ONE box which best describes your principal activity and list your principal products or services 1 Landscape and horticultural services (planning, planting, or caring of lawns, gardens, shrubs, trees, etc.) 7 Other - Specify activity 4 Veterinary services by licensed practitioners Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.) 2 Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.) 3 Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning; preparation of crops for market; etc.) Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.) Description of major activity or principal products or services Section 2 - EMPLOYER IDENTIFICATION NUMBER Is the Employer Identification (EI) Number printed in the upper right of 1 TYES the address box the SAME as that used by this establishment on your 2 NO - Enter current El number latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941? Section 3 - TYPE OF ORGANIZATION 018 Mark (X) the box which best describes the way the business was operated during 1978 ı [] Individual 2 [] Partnership 3 Corporation 4 Other - Describe Section 4 - PERIOD OPERATED DURING 1978 Number of months a. Was this establishment in business at the end of 1978? 1 TYES 021 b. How many months during 1978 did If establishment was inactive during December 1978 due to seasonal or part-time operations, enswer "Yes" unless it was not owned at the end of the year. 2 [] NO you own this establishment? Section 5 - DOLLAR VOLUME OF BUSINESS Dollars Cents INCLUDE only receipts from customers, excise taxes and sales taxes, total charges for services or for the use of facilities, and merchandise sold, whether or not payment was received in 1978. Receipts from services and sale B DO NOT INCLUDE commissions from vending machine operations, real estate rental, interest, sale of real estate, and other non-operating income. of merchandise in 1978 Dollars : Cents Section 6 - PAYROLL a. Total ANNUAL payroll in 1978 Lines a and b — Report the gross earnings paid in calendar year to employees prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds. Include in gross earnings all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick-leave pay, and the cash equivalent of compensation paid-in-kind. If corporation, inclusalaries of officers; if an unincorporated concern, exclude payments to proprietors or parlners. before deductions b. Payroll for the FIRST QUARTER of 1978 Dollars Section 7 - SUPPLEMENTAL LABOR COSTS NOT INCLUDED IN PAYROLL DURING 1978 a. Legally Required Labor Expenditures During 1978 — Report payments for all programs required under Federal and State legislation such as: Federal Old Age Survivors Insurance, unemployment compensation, workmen's compensation, and State temporary disability payments. Include employer payments only. a. Legally required labor expenditures during 1978 b. Voluntary Labor Expenditures During 1978 — Report the cost of all programs not specifically required by Federal or State legislation. For programs financed jointly by employer and employee contributions, include only the employer payments. Include employer payments for: insurance premiums on hospital and medical plans; life insurance premiums; and premiums on supplementary accident and sickness insurance. In reporting payments for insurance, report net payments, i.e., gross payments less any offsetting dividends, refunds, or other reductions in premiums. b. Voluntary labor expenditures during 1978 Also include payments or allocations for all pension plans regardless of method of administration, supplemental unemployment compensation plans, welfare plans, stock purchase plans in which the employer payment is not subject to withholding tax, and deferred profit sharing plans. c. TOTAL supplemental labor costs not included in payroll during 1978

(Sum of lines a and b).

Section 8 – GROSS RECEIPTS FOR SERVICES PERFORMED Report value of receipts for all services performed during 1978 in receipts from the sale of any materials or products used in connect								service	receipts f s performing 1978	
section 11. Report all other sales in section 12.								Dolla	rs	Cents
LANDSCAPE AND HORTICULTURAL SERVICES — If none, skip to b. (1) Landscape Counseling and Planning							810			
[18] [18] [18] [18] [18] [18] [18] [18]	07810	Landscap	e architects .	• • • • •	• • • • • •		811			
	07811	Landscap	e counseling	or plann	ing					1
(2) Lawn and Garden Services Report total receipts for service fee charged during 1978. Report total receipts in section 11 for the cost of seeds planted, chemicals or fartilizer applied in connection with the services parformed during 1978.	07820		arden servic praying, fert				\$ 821			
	07821		upkeep or mo edges, inde							! !
(3) Ornamental Shrub and Tree Services							830			
Report total receipts for service fee charged during 1978. Report total receipts in section 11 for the cost of omamental shrubs or trees planted and chemicals or fertilizer applied in connection with the services performed during 1978. If separate records are not kept for service fee charged and for the cost of material (seed, chemical and fertilizer) carefully prepared	07830	fertilizing	tree services , spraying, to public utilit	imming,	and surge	ry,	\$ 831			
estimates will be acceptable.	07831	Tree trims	ning for publi	c utility	lines,					
b. OTHER AGRICULTURAL SERVICES EXCLUDING LANDSCAPE AND HORTICULT	TURAL SERV	/ICES					832	·		
(Soli Preparation, Crop, Veterinary and Animal, Farm Management) — Specify							849			-
c. TOTAL gross receipts for all services performed (Sum of all dollar entries in section	on 8)						\$			İ
List below all counties in which you or your establishment performed the a of the receipts from those activities was received. Receipts may be repor in "Remarks" section if necessary. County name	activities rep ted in either	the dollar	column (colum	e. The p nn c) or State	in column	ounty is th	cent of t Gros	s receipts f	ontinue or service OR percen	s
(a)	· · · · ·		<u> </u>	(b)		851	(c)		85	(d) 2
county						\$ 853			85	4
Other						\$	_	 		
counties						855 \$		 	85	6
Section 10 - LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978				***				· · · · · · · · · · · · · · · · · · ·		
If you reported any activities in section 8, complete this section. Report yourself as unpaid if you are the sole proprietor or a partner of this establishment. If it is a corporation and you are		r of unpaid unpaid fami working —	workers ly members)		ding paid	id employe family men ing —			yroll beforeductions	e
on the payroll, report yourself as a paid employee.	150 day or more	s L	ess than 50 days	150 or	days more	Less 1 150 d	than ays	Dol	lars	Cents
a. Landscape and horticultural services	882	883		884		885	- 1	886 \$		
					************	Number of	workers	s		
b. SEASONAL VARIATION — For all of the workers included above (paid and unpaid), report the number working during			Marc	h	i	ine		otember	Dec	ember
the pay period which includes the 12th day of each month shown. (1) Paid		• • • • • •			888		889		890	
(2) Unpaid			891		892		893		894	
Section 11 - GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WIT	H SERVICES	PERFORM	ED DURING	1978				Dollar	s	Cents
Report product sales in section 12. a. Fertilizer or lime spread							895			Cents
b. Insecticides, pesticides, or herbicides applied							896			
c. Seeds, ornamental shrubs, or trees planted			·				900			
d. TOTAL gross receipts (Sum of dollars entered in "a" through "c")						>	90 1 \$			

Section 12 – OTHER OPE									
include any b	usiness activities, tarmi	eported in section 8 performed during 1978 by the individu ng, nonagricultural operations, sales of merchandise, etc., employees and the gross receipts from such other operation	NOT in a	olishment in onnection	dentified in the with services pe	address box. rformed in			
						er of paid es working –	Gr	oss receipt for 1978	s
NOTE II II II		List of operations			150 days or more	Less than 150 days	Do	llars	Cents
NOTE: If no other operation were performed, mark (X) to box and go to section 13.			· · · · · · · · · · · · · · · · · · ·		902	903	904		
/					905	906	907		
					908	909	910		
		<u> </u>					\$		جيد ا
		oration or more than \$50,000 was reported in section 5, and	wer section	ons 13, 14,	and 15. If not,	SKIP to section			
(EXCLUDING	G LAND AND MINERAL			pe of capit	al expenditures:		911	ollars	Cents
capitalized repairs, and property accounts for wh	improvements. "Capital ich depreciation or amer	ring 1978 for this establishment, including major alteration expenditures" refer to all costs that are chargeable to tization accounts are ordinarily maintained.	a. Ne		es and additions establishments	to	\$		
had not been completed a gins, warehouses, etc., a	at the end of 1978. (For and improvements to esta de by your company (or a	istruction at this establishment which were in progress but example, cost for animal hospitals, packing sheds, cotton bilishment sites such as fences, storage facilities, etc.) ny of its subsidiaries) for structures which, upon completi- tablishment.	on,	nu machina	ry and new equi	ment	912		
u include expenditures for planters, harvesters, spr etc., primarily used in pr	ayers, dusters (including	pment such as forklifts, conveyors, tractors, mechanical g airplane dusters), fruit packing equipment, automobiles,	c. Us	ed plant ar	nd used equipme no luding transfe	nt acquired	913		
n include transfers of used	s plant and equipment to	your establishment from other establishments of your comp	- 11	ner establis	shments of your	company)	\$		}
operating expense. Exc	lude capital expenditures	lude the cost of maintenance and repairs charged as currer made by outside owners of property rented or leased to s made by this establishment for other locations of	a. I u	JRING 1978	ITAL EXPENDI } a, b, and c) —	TURES	914		
		PRECIABLE ASSETS OF THIS	- 0-		f dansa akta a			oliars	Cents
	MENT DURING 1978	annata of this antablishment for which downstation	at	BEGINNIN			915 \$ 916		<u> </u>
or amortization accounts (original cost or other ba	are ordinarily maintaine asis) to your company of	d. "Gross value" represents the acquisition cost such depreciable assets. Include all depreciable			expenditures du from section 13		\$		1
assets (buildings, struct all improvements and no 1978. Also include the to other companies. Inc subsidiaries but "leased	cures, machinery, equipm w construction "in progr value of depreciable ass lude the value of depreci d" to this establishment	assets of this establishment for which degreciation d. "Gross value" represents the acquisition cost such depreciable assets. Include all depreciable ent, etc.), and all amortizable fixed assets. Include ess" during 1978 but not yet completed at the end of ets owned by this establishment but leased or rented able assets owned by your company or any of its	ret	oss value o tired, trans ring 1978	of depreciable a ferred, scrapped	ssets sold, , or destroyed	9 ¹⁷		
	preciable assets at other	locations of your company (or any of its subsidiaries)	of	1978. (Sh	of depreciable a puld equal lines explain in "Re	a+b-c.	918		1
	RES FOR ELECTRICIT	Y, GASOLINE, PETROLEUM, AND OTHER FUELS				:	Estim	ated expen	ditures
								for 1978	-
a Casolina	yang.						919	llars	Cents
							920		 -
c. LP gas, butane, propane				• • • • • • •			921		
		oil.					922		-
d. Motor oil, grease, piped	gas, kerosene, and mer						\$		1
							· · · · ·		127.
- Flashiaik, aurahaand				923	Kilowatt	hours	924	llars	Cents
e. Electricity purchased Section 16 - CHECKS to a		curate report					\$		<u> </u>
The Bureau o and unusual r	of the Census reviews yo ratios. To reduce the po	ur report for omissions, inconsistencies, (1) Review			to see that no i				
Consistency checks		Calculation required for each check	,,,,,			Ansv	Ver		
Section 5	If section 5 is complete	d, have sections 8 and 11 been completed?				0 – Please co			
Total for section 5	Does the sum of the tot	als in sections 8, 11, and 12 equal the total for section 5?	,		YES N	0 – Please rel	'igure	1 1 1	
Payroll	Does the entry for secti	on 6a equal the total of section 10a?			YES N	0 – Please ex	plain in ''	Remarks''	section.
Total for section 8	Do all dollar entries in	section 8 add to total entered in section 8c?			YES N	0 – Please rei			
Section 17 - SIGNATURE	(Please check your answ	vers, then sign below.)			Area co		lephone er		

PENALTY FOR FAILURE TO REPORT DUE DATE: February 15, 1979

Form Approved: O.M.B. No. 41-\$78030

only for statistic The law also pro	al purposes. vides that cop	inquiry is requir CONFIDENTIAL Your report CAN iles retained in yo to this report, pie	INOT be used for our files are immu	r purposes of t ne from legal p	taxation, invest rocess.	e law YOUR REPO yees and may be u igation, or regulati	SI.	Please answer the of February 15, 1979. This report should cove are not available, careful If you correspond with us File Number shown in the	L PREPARATI INARY AND AI ND MANAGEME HORTICULTU icultural Servic L Plea uestions on the r the calendar year ly prepared estimates regarding your report address box.	NIMAL SERVICES TEACH SERVICES LACE TEACH 1978. If books are acceptable. 1989. If books are acceptable. 1989. If books are acceptable.	ROP VICES, CES, ICES
. 1911		correct any erro		ddress includ				CENTS ARE NOT REQUI if you wish to enter them.		e use the space p	orovided
CENSUS USE ONLY	010	011	012	013	014	015		PLETE AND JRN TO	1201 East Te	THE CENSUS nth Street , Indiana 47	
ginning: a Veterini	preparation of any services be services be services be services be services be services.	DENTIFICATION cation (El) Numbe	ichers NUMBER	contrac caretak Description o	ctors, crew leade (ers, etc.)	ment services (labors, managers, citru or principal produc	ots or se		- ¥		
the addres latest 197	s box the SAN Employer's	IE as that used by Quarterly Federal	this establishme	ent on your	?		2	NO Enter current El nur	nber ———	-	
1 [] Individu	lark (X) the b	ox which best des	2 Partnership			1978 orporation		4 Other - Desc	ribe		
a. Was this e if estable operation Section 5 - E include the use of f DO NOT in	stablishment Ishment was it s, enswer "Y DOLLAR VOL only receipts actilities, and CLUDE comm	RATED DURING 1 in business at the mactive during De es" unless it was UME OF BUSINE: from customers, e; merchandise sold issions from vend	end of 1978? comber 1978 due is not owned at the SS coise taxes and si , whether or not ping machine oper	ales taxes, tota	ar. al charges for se ceived in 1978.			b. How many months you own this esta Receipts from ser	vices and sale		Cents
Section 6 – F Lines a an employee's savings bo vacation a	AYROLL d b — Report Social Secur nds. Include nd sick-leave	the gross earning ity contributions, in gross earnings pay, and the cash n unincorporated (s paid in calendar withholding taxes all wages, salari equivalent of co	s, group insurar es, commission mpensation pai	nce premiums, u ns, dismissal pa d-in-kind. If a c	nion dues, and y, paid bonuses, corporation, include	•	a. Total ANNUAL particles as a total ANNUAL particles before deductions b. Payroll for the FIRST QUARTER	ayroll in 1978	Dollars 041 \$ 042 \$	Cents
a. Legally Re and State i	quired Labor egislation su	AL LABOR COST Expenditures Dur th as: Federal Of temporary disabil	ing 1978 – Report d Age Survivors I	t payments for insurance, unen	all programs req nployment compe	uired under Federa	l s	a. Legally required expenditures during		Dollars 051	Cents
Federal or only the en plans; life payments f other reduc	State legislate ployer payme insurance pre or insurance, tions in prem	nts. Include emp miums; and premi report net paymen	s financed jointly loyer payments fo ums on supplements, i.e., gross pay	by employer a r: insurance p itary accident a yments less an	nd employee con remiums on hosp and sickness ins y offsetting divi	itributions, Include lital and medical surance. In reportin dends, refunds, or		b. Voluntary labor expenditures during c. TOTAL supplement		052 \$ 053	
mental une	mployment co	mpensation plans, ding tax, and defe	welfare plans, st	tock purchase p	plans in which t	he employer paymer	nt	not included in pa	yroll during 1978		1

	ces performed	d during 1978 in "a" through "f" below. Report value fucts used in connection with the services performed 2.		Gross receipts fo services performe during 1978	
				Dollars	Cer
s. SOIL PREPARATION SERVICES - It none, skip to	o b.		Number of acres		
Report value of receipts for chemicals, fertilizer, or time applied in section 11.	07110	Plowing or land breaking	110	\$ \$	<u> </u>
	07111	Harrowing or seed bed preparation		113	-
	07112	Fertilizer and lime spreading before planting	114	115	
	07113	Weed control before planting	116	117	
	07119	Other - Specify	118	1 19	1 1
crop services - If none, skip to c.					ļ
(1) Planting, Cultivating, and Protection	07210	Planting with or without fertilizer	200	201 \$	i
Report value of receipts for chemicals, fertilizer, or lime applied in section 11.	07211	Fertilizer spreading (only) after planting	202	203	-
	07212	Aerial dusting and spraying for disease and insect control with or without fertilizer (includes seeding)	204	205	
	07213	On-ground dusting and spraying for disease and insect control with or without fertilizer	206	207	Ì
	07214	Weed control after planting	208	209	-
	07215	Citrus grove cultivation or maintenance	210	211	
	07216	Cultivation, mechanical and flame, other than citrus grove	212	213	
	07217	Pruning of orchards or vineyards	214	215	
	07218	Irrigation services, custom	216	217	
	07219	Other - Specify	218	219	
(2) Harvesting, Primarily by Machine	07220	Corn for all purposes	220	221	$\overline{}$
	07221	Wheat or other small grains (combining)	222	223	
	07222	Cotton	224	225	+-
	07223	Fruits or berries	226	227	
	.07224	Vegetables	228	229	+
	07224	Soybeans, other beans, peas, or peanuts	230	231	+
	07226		232	233	\dashv
	07229	Hay (mowing, raking, baling, or chopping)	234	235	+
(3) Preparation for Market	07230	Corn shelling or drying	·	236	
(5) ((5)	- 1			237	\rightarrow
	07231	Crop drying other than corn		238	+
34 ₉	07232	Grain grinding and mixing		239	
	07233	Bean or grain cleaning	والمراجع والمراجع أوافرا	240	
	07234	Cotton seed delinting		241	-
	07235	Packaging fresh or farm-dried fruits or vegetables		242	
	07236	Sorting, grading, or packing of fruits or berries		243	
	07237	Sorting, grading, or packing of vegetables	and the second of the second	244	
	07239	Other - Specify			
(4) Cotton Ginning		네트를 가지면 하셔까지만	Number of bales	246	
Report value of receipts for bagging and ties in section 11. Report sales of cottonseed and bales of cotton	07240	Cotton ginning	247	\$ 248	
in section 12.	07241	Cotton pickery	249	250	<u>i</u>
	07249	Other - Specify	. 249	250	
. VETERINARY SERVICES - If none, skip to d.					
(1) Veterinary Services for Cattle, Hogs, Sheep, Goats, and Poultry	07410	Professional services		\$ \$	-
Report value of receipts for drugs	07411	Hospital care		411	
and medicines prescribed and semen in section 11.	07412	Artificial insemination		412	j
4.	07419	Other - Specify		419	
(2) Veterinary Services for Dogs, Cats,	07420	Professional services		\$	<u>į</u>
Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except	07421	Hospital care		421	
Poultry) and Other Pets Report value of receipts for drugs and	07422	Artificial insemination		422	İ
medicines prescribed and semen in section 11.	07429	Other - Specify	:	429	

d. ANIMAL SERVICES, EXCEPT VETERINARY — ir none, aki/p to a. (1) Animal Services for Cattle, Hogs, Sheep, Casts, and Pourity (1751) Report valve of receipts for semen (1751) (1751	Section 8 - GROSS RECEIPTS FOR SERVICES PERFORMED - Continued Report value of receipts for all services performed during 1978 in "a" through "" below. Report value of receipts from the sale of any materials or products used in connection with the services performed in section 11. Report all other sales in section 12.									Gross receipts for services performed during 1978			
(1) Animal Services for Caller, Nets, 1969, 1969, 2014, Antificial insemination and precising, accord by well-ministed. (2) Reper Johns of receipts for some 1973											Dollars		Cent
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Complete Services For Dogs, Cats, Horses, Complete, Complete Services For Dogs, Cats, Horses, Complete, Complete Services For Dogs, Cats, Horses, Complete Services For Dogs, Cats, Horses, Complete Services For Dogs, Cats, Horses				-	•					515			
(2) Animal Sevices For Dues, Cats, Heares, Sees, Fish, Rabits, Other Fur-Bearing Animals, Britis (Except Polluty), and OTHER Animals, Britis (Except Pollu		1			•								i –
Comparison of the control of the c		07516 Poul	try serv	ices –	poultry catchi	ing or cleani	ng coop:	3	· · · · ·				
(2) Amains a services for looks, Lotts, probes, and an appropriate for the control of the contro		07519 Othe	I – Spe	olfy									
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## Reduction 71 OTS23 Description Pedigren record services Pedigren		07522 Boar	ding, st	owing	, training, or g	rooming of d	ogs and	cats					
e. FARM LABOR AND MANAGEMENT SERVICES — it more, as yet to 10, 10 Farm labor Contractors and Crew Leaders	Report value of receipts for semen in section 11.	07523 Pedi	gree rec	ord se	rvices					L		_	
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Calcum and Carden Services 1970	(2) Talianasha anationing min . imilia	1.											
Report value of receipts for aseds planted and chemicals or fertilizes applied in section 17. (3) Omamental Sturb and Tree Services (17.0) and tree services, including planting, fertilizing, spraying, spra	(2) Lawn and Garden Services									820			
Outside State Outside Stat	Report value of receipts for seeds planted and		-				-		-	<u> </u>			+
Training, and surgery, except for public utility lines. ### TOTAL goss receipts for all services performed (Sum of all dollar extraining for public utility lines.) ### TOTAL goss receipts for all services performed (Sum of all dollar extraining for public utility lines.) ### TOTAL goss receipts for all services performed (Sum of all dollar extraining for public utility lines, independent. ### TOTAL goss receipts for all services performed (Sum of all dollar extraining for public utility lines, independent. ### Section 9 - LOCATION OF SERVICES PERFORMED DURING 1978 **List below the counties in which you or your establishment performed the activities reported in section 8 above. Receipts may be reported in office of the fold. Continue in "Remarks" section it necessary. ### County name ### County name ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (b) ### Dollars ### County name ### (a) ### County name ### (b) ### Dollars ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (a) ### County name ### (b) ### Dollars ### County name ### (a) ### County name ### (a) ### County name ### (a) ### Dollars ### County name ### (a) ### Dollars ### County name ### (a) ### Dollars ### County name ### (a) ### Dollars ### County name ### (a) ### Dollars ### County name ### (a) ### Dollars ### County name ### (a) ### Dollars ### Dollars ### (a) ### Dollars ### Dollars ### (a) ### Dollars ### Dollars ### (a) ### Dollars ### Dollars ### (a) ### Dollars ### Dollars ### (a) ### Dollars ### Dollars ### (a) ### Dollars ### (a) ### Dollars ### (a) ### Dollars ### (a) ### Dollars ### (a) ### (a									nuen	<u> </u>			
trincipal county there (a) County the county the		0/830 Shrut	and tre	e serv d surge	rices, including erv. excent for	g planting, f oublic utilit	ertilizin Iv lines	g, spraying,		,			í
g. TOTAL gross receipts for all services performed (Sum of all dollar entries in section 8) Section 9 - LOCATION OF SERVICES PERFORMED DURING 1978 List below the counties in which you or your setablishment performed the activities reported in section 8 above. Receipts may be reported in either the dollar column (column column col or in column d as a percent of the total. Continue in "Remarks" section 11 necessary. County name State Gross receipts for services (Report dollars OR percent) (a) (b) State Gross receipts for services (Report dollars OR percent) (a) (b) State Gross receipts for services (Report dollars OR percent) (a) (b) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (a) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (a) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (a) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (a) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (b) State Gross receipts for services (Report dollars OR percent) (c) State Gross receipts for services (Report dollars OR percent) (c) State Gross receipts for services (Report dollars Or percent) (c) State Gross receipts for services (Report dollars Or percent) (c) State Gross receipts for services (Report dollars Or percent) (d) State State Gross receipts for services (Report dollars Or percent) (d) State State State Gross receipts for services (Report dollars Or percent) State Gross receipts for services (Report dollars Or percent)	trees planted and chemicals or fertilizer applied		. •	_	,	•	-						+
Section 9 — LOCATION OF SERVICES PERFORMED DURING 1978 List below the counties in which you or your establishment performed the activities reported in section 2 above. Receipts may be reported in other the dollar column (column o) or in column d as a percent of the total. Continue in "Remarks" section if necessary. County name (a) County name (b) County (c) County (c) County (c) SSS receipts for services (Report dollars OR percent) (d) Districtory (e) SSS receipts for services (Report dollars OR percent) (d) Districtory (e) SSS receipts for services (Report dollars OR percent) (d) Districtory (e) SSS receipts for services (Report dollars OR percent) (e) County name (g) SSS receipts for services (Report dollars OR percent) (g) SSS receipts for services (Report dollars OR percent) (g) SSS rection 10 — LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 Tyour reported any activities in section 8, complete this section. Report yourself as uppaid workers (including unpaid family members) working paid family members) working unpaid family membe	and the second s	<u></u>								849			
County name (a) County name (b) State (b) Consequent of the structure in "Remarks" section it necessary, (b) Const Percent (c) Const Percent (c) Const Percent (c) Const Percent (c) Const Percent (c) Const Percent (d) Const	Section 9 - LOCATION OF SERVICES PERFORMED DURIN	G 1978			renorted in se	ection 8 abo	ve. Rec	eints may be					<u> </u>
(a) (b) Oblars Cents Percent (ct) Cents (ct)	reported in either the dollar column (column c) or	in column d as a pe	rcent of	the to	tal. Continue	in "Remarks	s'' secti	on if necessary			·		
the cunties (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	County name				State				for servi				ıt)
ther counties Section 10 — LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 If you reported any activities in section 8, complete this section. Report yourself as unpaid if you are the sole proprietor or a partner of this setablishment. If it is a corporation and you are on the payroll, report yourself as a paid employee. a, Soil preparation services b. Crop services c. Veterfinary services. d. Animal services, except veterinary e. Farm labor and management services. f. Landscape and horticultural services. g. SEASONAL VARIATION — For all of the workers included above (paid and unpaid), report the number working during the pay paid which includes the 12th day of each month shown. Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product seles in section 12 a. Fertilizer or lime spread. b. Insecticides, pesticides, or herbicides applied e. Semen. f. Seeds, ornamental shrubs, or trees planted Section 10 — LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 Section 10 — LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 Section 10 — LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 Report product seles in section 12 Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product seles in section 12 Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product seles in section 12 Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product seles in section 12 Section 11 — GROSS Receipt seles. Section 11 — GROSS Receipt seles. Section 11 — GROSS Receipt seles. Section 11 — GROSS Receipt seles. Section 12 — GROSS Receipt seles. Section 13 — GROSS Receipt seles. Section 14 — GROSS Receipt seles. Section 15 — GROSS Receipt seles. Section 16 — GROSS Receipt seles. Section 17 — GROSS Receipt seles. Section 18 — Section 18 — Section 18 — Section 18 — Section 18 — Sect	(a)				(b)		851			Cents			
Section 10 — LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 If you reported any activities in section 8, complete this section. Report yourself as a partner of this establishment, if it is a corporation and you are no one the payroll, report yourself as a paid employee. 3, Soil preparation services 4, Soil preparation services 5, Crop services 6, Crysterinary services, except veterinary 6, Farm labot and management services 7, Services, except veterinary 8, EASONAL VARIATION — For all of the workers included above (paid and unpaid), report the number working during the pay period which includes the 12th day of each month shown. 8, Services, except veterinary 9, SEASONAL VARIATION — For all of the workers included above (paid and unpaid), report the number working during the pay period which includes the 12th day of each month shown. (2) Unpaid 5, Seeds, ornamental shrubs, or trees planted 6, Drugs and medicines prescribed 8, Semen. 1, Seeds, ornamental shrubs, or trees planted Number of unpaid workers (including members) working — paid family memb	Principal county						\$						
Section 10 – LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978 If you reported any activities in section 8, complete this section. Report yourself as unpaid if you are the sole proprietor or a partner of this setablishment. If it is a corporation and you are on the payroll. Report yourself as a paid employee. a. Soil preparation services. b. Crop services. c. Veterinary services. d. Animal services, except Veterinary. e. Farm labor and management services. g. SEASONAL VARIATION – For all of the workers included above (paid and uppaid), report the number working during the pay period which includes the L2th day of each month shown. Section 11 – GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product seles in section 12 Basel and mending and medicines prescribed. Semen. f. Seeds, ornamental shrubs, or trees planted.	Other						\$						
If you reported any activities in section 8, complete this section. Report yourself as unpaid if you are the sole proprietor or a partner of this establishment. If it is a corporation and you are on the payroll, report yourself as a paid employee. 3, Soif preparation services. 4. D. Crop services. 5. C. Veterinary services. 6. Animal services, except veterinary. 6. Farm labot and management services. 7. Each of paid employees (including unpaid family members) working — paid family memb			<u> </u>				\$				856		
Sumpart You are the sole proprietor or a partner of this establishment, if it is a corporation and you are on the payroll, report yourself as a paid employee. 150 days or more Less than 150 days or more Less t				Nun	ber of unpaid	workers (inc	luding	Number of pa	id emplo	vees (inc	luding	Payroll t	efore
Seeds	as unpaid if you are the sole proprietor or a partner of this es	stablishment. If it is						paid famil	y membe	ers) worki	ing —		
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g. SEASONAL VARIATION — For all of the workers included above (paid and unpaid), report the number working during the pay period which includes the 12th day of each month shown. (2) Unpaid 887 888 889 890 Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product sales in section 12 a. Fertilizer of lime spread. b. Insecticides, pesticides, or herbicides applied c. Bagging and ties for cotton ginned d. Drugs and medicines prescribed e. Semen f. Seeds, ornamental shrubs, or trees planted Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product sales in section 12 Dollars Cents 895 S 4. Semen 896 897 6. Seeds, ornamental shrubs, or trees planted	e. Farm labor and management services	ممدمهم فتأومة ومؤمل		ļ				Ì			\$		<u> </u>
g. SEASUMAL VARIAL(ION – For all of the workers included above (paid and unpaid), report the number working during the pay period which includes the 12th day of each month shown. (2) Unpaid	f. Landscape and horticultural services			882	 	683		884	86	55	88 \$	6	i L
above (paid and unpaid), report the number working during the pay period which includes the 12th day of each month shown. (2) Unpaid (3) Paid (4) Paid (5) Unpaid (6) Paid (7) Unpaid (8) Paid (9) Pai	CEACOMAL VADIATION Estate 4 the markets include	a .						Number of	workers	<u> </u>			
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Section 11 - GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978 Report product seles in section 12 a. Fertilizer of lime spread. b. Insecticides, pesticides, or herbicides applied c. Bagging and ties for cotton ginned d. Drugs and medicines prescribed e. Semen f. Seeds, ornamental shrubs, or trees planted Dollars Cents Sex Sex Sex Sex Sex Sex Sex Sex Sex Sex	the pay period which includes the 12th day of each	(1) raiu			į.								
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b. Insecticides, pesticides, or herbicides applied c. Bagging and ties for cotton ginned d. Drugs and medicines prescribed e. Semen f. Seeds, ornamental shrubs, or trees planted												llars	Cents
c. Bagging and ties for cotton ginned d. Drugs and medicines prescribed e. Semen f. Seeds, ornamental shrubs, or trees planted											S		-
d. Drugs and medicines prescribed													<u> </u>
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f. Seeds, ornamental shrubs, or trees planted	그렇게 다른 구간 회사에 되었다. 한국학교 등 교육적	Text of the second of the		- 1							' L		1
t ovous originated smalls at those prantes	e. Semen	أوجع وأولانه وعروي	, , .						. 	·····	· L		
g. TOTAL gross receipts (Sum of dollars entered in "a" through "f")	f. Seeds, ornamental shrubs, or trees planted			٠., .							900		
	g. TOTAL gross receipts (Sum of dollars entered in "a" thr	ough "f") ———						······			901 \$		_

Section 12 - OTHER OF	PERATIONS PERFORMED	DUDING 1070							
							100		
		reported in section 8 performed during 1978 by the individual o ing, nonagricultural operations, sales of merchandise, etc., NC employees and the gross receipts from such other operations.	r establ IT in co	ishment in nnection	dentified in the with services	e address box. performed in			
		List other operations				of paid s working —		ross recei for 1978	
NOTE: If no other opera		2.ot other operations			days or more	Less than 150 day	s Do	ollars	Cents
were performed, mark (X box and go to section 13) this			902		903	904 \$		1
				905		906	907		-
				908		909	910		
16.44	de anticle de la constant						\$		<u> </u>
		oration or more than \$50,000 was reported in section 5, answer IS ESTABLISHMENT DURING 1978	section	ıs 13, 14,	and 15. If no	ot, SKIP to section	n 16.		
(EXCLUDI	NG LAND AND MINERAL	RIGHTS)	1	Type of c	apital expendi	tures:	911	ollars	Cents
 Report all capital expectabilized repairs, an property accounts for 	enditures actually made du d improvements. "Capital which depreciation or amor	ring 1978 for this establishment, including major alterations, expenditures'' refer to all costs that are chargeable to tization accounts are ordinarily maintained.			tures and add ce establishm		\$		i !
Include the cost of all had not been complete gins, warehouses, etc. Include expenditures m	improvements and new cord at the end of 1978. (For	extruction at this establishment which were in progress but example, cost for animal hospitals, packing sheds, cotton ablishment sites such as fences, storage facilities, etc.) no of its subsidiaries for structures which	j. d	New mach	inery and new	equipment	912		1
Include expenditures for planters, harvesters, s etc., primarily used in	or new machinery and equi- prayers, dusters (including performing services.	pment such as forklifts, conveyors, tractors, mechanical g airplane dusters), fruit packing equipment, automobiles,	f	rom other	s (including t	uipment acquired ransfers from your company)	913		* ! !
Exclude the cost of lar	nd and mineral rights. Exc	your establishment from other establishments of your company, lude the cost of maintenance and repairs charged as current made by outside owners of property rented or leased to this te by this establishment for other locations of your company.	d. 7	FOTAL C	APITAL EXP 978	ENDITURES	914		1
			- ['	oum of the	ies a, b, and	c)	- \$		1
ESTABLISI	IMENT DURING 1978	PRECIABLE ASSETS OF THIS	a. 6	Gross valu	ie of deprecia	ble assets	915	llars	Cents
Report the changes in or amortization account (original cost or other assets (buildings, structure)	gross value of depreciable ts are ordinarily maintaine basis) to your company of ctures, machinery, equinm	assets of this establishment for which depreciation d. "Gross value" represents the acquisition cost such depreciable assets. Include all depreciable ent etc.) and all amortizable fived assets the bude	b. 7	Total cap	tal expenditu	916		<u> </u>	
original cost or other basis) to your company of such depreciable assets. Include all depreciable assets (buildings, structures, machinery, equipment, etc.), and all amortizable fixed assets. Include all improvements and new construction "in progress" during 1978 but not yet completed at the end of 1978. Also include the value of depreciable assets owned by this establishment but leased or rented to other companies. Include the value of depreciable assets owned by your company or any of its subsidiaries but "leased" to this establishment.				Gross valuetired, tr	ue of deprecia	ble assets sold.	917		
Exclude the value of de		locations of your company (or any of its subsidiaries)	-		during 1978		918		-
			· E	END of 19	i e of deprecia 78 (Should eq ase explain in	ple assets at ual lines a+b−c. "Remarks.")→	- s		
Section 15 - EXPENDIT	URES FOR ELECTRICITY D DURING 1978	, GASOLINE, PETROLEUM, AND OTHER FUELS		,					
1 ditolinat	D DOMING 13/8	· · · · · · · · · · · · · · · · · · ·						ited exper for 1978	nditures
								llars	Cents
a. Gasoline				· · · · · ·			· \$ \$!
b. Diesel fuel			:	. ,			920		
c. LP gas, butane, propar	ne	·····					921	-	
d. Motor oil, grease, pipe	d gas, kerosene, and fuel	lid		· · · · · ·			922		
			ı	· · · · · · · · · · · · · · · · · · ·	Kilowatt	hours	Dol	llars	Cents
a Flantzinih aurobasa				923			924		75.1.0
	assure a complete and acc	usata canad					٠,		<u>i , , , , , , , , , , , , , , , , , , ,</u>
The Bureau and unusual	of the Census reviews you ratios. To reduce the pos	r report for omissions, inconsistencies, (1) Review the				items are omitted and explain unus			
Consistency checks		Calculation required for each check				Ans	wer		
Section 5	If section 5 is complete	1, have sections 8 and 11 been completed?			YES [NO - Please co	mplete	- :	
Total for section 5	Does the sum of the total	ils in sections 8, 11, and 12 equal the total for section 5?			YES [NO - Please re	figure		
Payroll	Does the entry for section	on 6a equal the sum of section 10 "a" through "f"?			YES [NO - Please e	cpiain in "R	iemarks"	section
Total for section 8	Do all dollar entries in	section 8 add to total entered in section 8g?				NO - Please re	·		
Remarks — Attach a separat	e sheet if necessary.								
Section 17 - SIGNATURE (Please check your answers, then sign below.)				Date			Telephone		
Signature						Area code	Number		

INFORMATION SHEET FOR FORM 78-A40D

1978 CENSUS OF SOIL PREPARATION AND CROP SERVICES, VETERINARY AND ANIMAL SERVICES, FARM LABOR AND MANAGEMENT SERVICES, LANDSCAPE AND HORTICULTURAL SERVICES

AGRICULTURAL SERVICES

GENERAL INSTRUCTIONS

For purposes of this census, an agricultural services establishment is defined as one primarily engaged in: (1) Soil Preparation Services, (2) Crop Services, (3) Veterinary Services, (4) Animal Services, (5) Farm Labor and Management Services, and (6) Landscape and Horticultural Services — on a fee or contract basis. Lawn and Garden centers operated on a retail or wholesale basis are excluded.

This report should cover the calendar year 1978. If your records are not on a calendar year basis, carefully prepared estimates for 12 months to include as much of the calendar year 1978 as possible will be acceptable.

INSTRUCTIONS FOR SPECIFIC ITEMS

- ➤ Section 1 BUSINESS OR ACTIVITY Please mark the appropriate box that best describes the type of business or activity you performed during 1978. Also, please give a brief word description of your business activity during 1978. For example, an establishment that did surgical work on trees would be described as "tree surgeon."
- ➤ Section 2 EMPLOYER IDENTIFICATION NUMBER Be certain to enter in section 2 the current Employer Identification Number if it is different from the one printed in the address label. This information is needed so that the Bureau of the Census will not send duplicate report forms to the same location.
- ▶ Section 3 TYPE OF ORGANIZATION Mark the appropriate box to show the type of business organization which best describes your operation. An "Individual" is defined as a business organization owned or controlled by an individual. This includes family operations that are not incorporated under a partnership agreement. A "Partnership" is an establishment that is operated by two or more persons who have agreed on the amount of their contribution (capital and effort) and the distribution of profits. Co-ownership of an establishment by husband and wife or joint filing of income tax forms by husband and wife does not necessarily mean that a partnership exists unless there is some agreement as to the sharing of contributions, decisionmaking, profits, and liabilities. A "Corporation" is defined as a legal entity or artificial person created under the laws of a State to carry on a business. "Other" organizations include co-operatives (incorporated or unincorporated enterprise or association created and formed jointly by members), sub-chapter "S" organizations (a legal entity treated as a corporation for credit purposes, but treated as a partnership or individual for tax and profit sharing purposes), or other types of business not specified.
- ▶ Section 4 PERIOD OPERATED DURING 1978 Mark the "Yes" box in section 4 if this establishment was in business at the end of 1978. If the establishment was inactive during December 1978 due to seasonal or part-time operations, the "Yes" box should be marked. Mark the "No" box if the establishment is no longer in business or the business has been sold. Also indicate the number of months the establishment was operated under your ownership in 1978, whether or not it is still owned by you, in this section.
- ➤ Section 5 DOLLAR VOLUME OF BUSINESS Report your total gross receipts in this section. Include only receipts from customers, excise taxes, sales taxes, and merchandise sold, whether or not payment was received in 1978. The dollar amount entered in this section should be equal to the sum of section 8, plus section 11, plus section 12.
- ▶ Sections 6 and 10 PAYROLL AND EMPLOYEES When reporting the payroll figure in section 6, be sure that section 10 is completed for both employees and payroll. The payroll figure should be the gross earnings paid in calendar year 1978 to employees of the establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

Include in gross earnings, all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick-leave pay.

Include salaries of officers of the establishment, if a corporation; if an unincorporated concern, exclude payments to proprietor or partners. Exclude payments to members of armed forces and pensioners carried on your active payroll. Exclude royalty payments to unions.

▶ Sections 6 and 10 - PAYROLL AND EMPLOYEES - Continued

Report the number of employees at the establishment who worked or received pay for any part of the pay period including the 12th of the specified months in section 10. Include all persons on paid sick leave, paid holidays, and paid vacation during these pay periods; exclude members of armed forces and personners carried on your active rolls. If a corporation, include officers of the establishment: if an unincorporated concern, exclude the proprietor and partners.

- ► Section 7 SUPPLEMENTAL LABOR COST NOT INCLUDED IN PAYROLL DURING 1978
- Legally Required Labor Expenditures During 1978 Report payments for all programs required under Federal and State legislation such as Federal Old Age Survivors Insurance, unemployment compensation, workmen's compensation, and State temporary disability payments. Include employer payments only.
- Voluntary Labor Expenditures During 1978 Report the cost of all programs not specifically required under Federal or State legislation.

For programs financed jointly by employer and employee, include only employer payments. Include employer payments for: insurance premiums on hospital and medical plans; life insurance premiums; and premiums on supplementary accident and sickness insurance. In reporting payments for insurance, report net payments; i.e., gross payments less any offsetting dividends, refunds, or other reductions in premiums.

Also include payments or allocations for pension plans regardless of method of administration, supplemental unemployment compensation plans, welfare plans, stock purchase plans in which the employer payment is not subject to withholding tax, and deferred profit sharing plans.

▶ Section 8 - GROSS RECEIPTS FOR SERVICES PERFORMED

Soil Preparation and Crop Services — When reporting in this section, please do
not duplicate the figure for section 11. The figure(s) reported in any line of
section 8 should be the total service fee charged during the year 1978.

Packing houses (establishments that sort, grade, and pack fruits, vegetables, or berries) should exclude receipts from the sale of vegetables, fruits, and berries. This figure should be reported in section 12.

The cost of materials or products provided in connection with the services performed should be reported in section 11. For example, if an establishment charged \$6,000 for the cost of materials provided in connection with the service performed, this figure should be reported on the appropriate line(s) of section 11. If an establishment normally charged a \$2 per acre service fee for the services performed on 1,000 acres, the total service fee would be \$2,000 (\$2 per acre X 1,000 acres). The \$2,000 service fee should be reported on the appropriate line(s) of section 8.

If separate records are not kept for service fees charged and for the cost of materials applied, carefully prepared estimates are acceptable.

- Veterinary and Animal Services Report only the service fees in this section. If a breakdown between the different types of service is not available (for example, between hospital care and professional services), estimate the percentage breakdown and multiply the percentage by the total receipts. If an animal hospital earned \$100,000 and 60 percent of this amount was from professional services and 40 percent was from hospital care, the amount for professional services would be \$60,000 (\$100,000 x 60 percent) and the amount for hospital care would be \$40,000 (\$100,000 x 40 percent). Do not report any receipts from drugs or semen, this figure should be reported in section 11.
- Farm Labor and Management Services Report your total receipts before any payments to employees. The payroll should be reported in sections 6 and 10. For example, if your total receipts were \$100,000 (figure to be reported in this section) and your payroll was 70 percent of the total receipts, the payroll figure to be reported in sections 6 and 10 would be \$70,000 (\$100,000 X 70 percent).
- Landscape and Horticulture Services When reporting in this section, do not duplicate the figure for section 11. The figure reported in any line of this section should be the total fee earned during the year. The receipts from products (custom application) should be reported in section 11. For example, if an establishment earned \$10,000 in total receipts and normally charged a 30 percent service fee, \$3,000 would be reported in section 8 (\$10,000 × 30 percent). Seven thousand dollars (\$7,000) would be reported in section 11 if no income was earned from other operations. If income was derived from other operations, report it in section 12; otherwise, do not report anything in section 12.

► Section 9 — LOCATION OF SERVICES PERFORMED DURING 1978 — In this section, indicate all counties and States in which your establishment performed the activities reported in section 8 and give the gross receipts for each individual county. If you do not know the dollar breakdown by county, estimate the percentage breakdown and enter it in column d.

The sum of the dollar figures (column c) should be equal to the sum of the dollars in section 8g.

- ► Section 11 GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CON-NECTION WITH SERVICES PERFORMED DURING 1978
 - Soil Preparation and Crop Services Report receipts from fertilizer or lime spreading; insecticides, pesticides, or herbicides applied; or bagging and ties for cotton ginned. If separate records are not maintained for service fee and materials, estimate the percentage of the total receipts applicable to materials. For example, if 80 percent of your total service fee went for materials and you earned \$10,000, then the figure reported in this section would be \$8,000 (\$10,000 X 80 percent).
 - Veterinary and Animal Services Report receipts from semen and drugs prescribed. If separate records are not maintained, estimate the percentage of the total receipts applicable to the materials (see instructions for section 8 for further detail).
 - Landscape and Horticulture Services Report receipts from custom application of fertilizer, insecticides, etc. Also, report receipts from custom-planting of seeds, ornamental shrubs, or trees. If separate records are not maintained for service fee and materials, estimate the percentage of the total receipts applicable to the materials (see instructions for section 8 for further detail). Exclude any receipts from retail or wholesale garden centers, they should be reported in section 12.
- ➤ Section 12 OTHER OPERATIONS PERFORMED DURING 1978 List all operations other than those reported in section 8, performed during 1978 by this establishment. Include any receipts from farming, non-agricultural operations, sales of merchandise, etc. Do not report rental or income from real estate sales.

- ▶ Section 13 CAPITAL EXPENDITURES FOR THIS ESTABLISHMENT DURING 1978 (EXCEPT LAND AND MINERAL RIGHTS) - This section is to be completed only by corporations and those establishments reporting over \$50,000 in section 5. Report all capital expenditures actually made during 1978 for the establishment, including major alterations, capitalized repairs, and improvements. "Capital Expenditures" refer to all costs that are chargeable to property accounts for which depreciation or amortization accounts are ordinarily maintained. Figures for this section may be computed as follows: (a) new structures and additions to your service establishment, plus (b) new machinery and new equipment, plus (c) used plant and used equipment acquired from others (including transfers from other establishments of your company). For example, during 1978 an establishment has accumulated costs of \$5,000 for new structures and additions, and \$3,000 for new machinery and equipment. Also, the value of used plant and used equipment acquired or transferred from other establishments within the company amounted to \$2,000 for 1978. The resulting \$10,000 figure for total capital expenditures during 1978 would be based on the following computation: (a) \$5,000 plus (b) \$3,000 plus (c) \$2,000 equals \$10,000.
- ▶ Section 14 CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS OF THIS ESTABLISHMENT DURING 1978 This section is to be completed only by corporations and those establishments reporting over \$50,000 in section 5. Report all changes in gross value of depreciable assets of this establishment for which depreciation or amortization accounts are ordinarily maintained. Figures for this section may be computed as follows: (a) gross value of depreciable assets at beginning of 1978, plus (b) total capital expenditures during 1978 (copy figure from section 13, line d), minus (c) gross value of depreciable assets sold, retired, transferred, scrapped, or destroyed during 1978. For example, an establishment has \$10,000 gross value of depreciable assets beginning the year 1978 and has total capital expenditures of \$3,000 with the gross value of depreciable assets sold, retired, scrapped, or destroyed during 1978 being \$6,000. The amount figure would be \$7,000, based on the following computation: (a) \$10,000 plus (b) \$3,000 minus (c) \$6,000 equals \$7,000.
- ▶ Section 15 EXPENDITURES FOR ELECTRICITY, GASOLINE, PETRO-LEUM, AND OTHER FUELS PURCHASED DURING 1978 — This section is to be completed only by corporations and those establishments reporting over \$50,000 in section 5. Report the amount paid or payable during 1978 for the various types of fuel on their appropriate line. If a breakdown for the various fuels is not available, your best estimate based on a percentage figure will be acceptable.

APPENDIX C. Standard Industrial Classification Manual, 1972, Pages 25-28

AGRICULTURE, FORESTRY, AND FISHING

25

Major Group 07.—AGRICULTURAL SERVICES

The Major Group as a Whole

This major group includes establishments primarily engaged in performing soil preparation services, crop services, veterinary services, other animal services, farm labor and management services, and landscape and horticultural services, for others on a fee or contract basis. However, feedlots and poultry hatcheries operated on a fee or contract basis are included in Major Group 02.

Group Industry No. No.

071

SOIL PREPARATION SERVICES

0711 Soil Preparation Services

Establishments primarily engaged in land breaking, plowing, application of fertilizer, seed bed preparation, and other operations for improving the soil.

Chemical treatment of soil Fertilizer application Lime spreading Plowing Seed bed preparation Weed control, before planting

072 CROP SERVICES

0721 Crop Planting, Cultivating, and Protection

Establishments primarily engaged in performing a variety of crop planting, cultivating, and protection operations. Establishments primarily engaged in complete citrus grove maintenance are classified in Industry 0762, and those providing a combination of services from soil preparation through harvest are classified in Industry 0729.

Aerial dusting and spraying
Bracing of orchard trees and vines
Citrus grove cultivation
Cultivation, mechanical and flame
Cultivation of sprouts, twigs, etc.
Detasseling of corn
Disease control for crops, with/without
fertilizing
Dusting crops, with/without fertilizing
Entomological service
Hoeing
Insect control for crops, with/without
fertilizing

Planting, with/without fertilizing
Pollinating
Pruning of orchard trees and vines
Seeding crops, with/without fertilizing
Seeding of sprouts, twigs, etc.
Spraying crops, with/without fertilizing
Surgery on orchard trees and vines
Thinning of crops, mechanical and
chemical
Weed control, after planting

0722 Crop Harvesting, Primarily by Machine

Establishments primarily engaged in mechanical harvesting, picking, and combining of crops, and related activities, using machinery provided by the service firm. Farm labor contractors providing personnel for manual harvesting are classified in Industry 0761.

Berries, machine harvesting of Chopping and silo filling Combining Cotton, machine harvesting of Fruits and vegetables, machine harvesting of Grain, machine harvesting of

Hay mowing, raking, baling, and chopping Peanuts, machine harvesting of Sugarcane, machine harvesting of Threshing service Tree nuts, machine harvesting of

0723 Crop Preparation Services for Market, Except Cotton Ginning

Establishments primarily engaged in performing a variety of operations on crops subsequent to their harvest, with the intent of preparing them for market or further manufacture. Establishments primarily engaged in stemming and redrying of tobacco are classified in Industry 2141.

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STANDARD INDUSTRIAL CLASSIFICATION

Group Industry No. No.

072

CROP SERVICES-Continued

0723 Crop Preparation Services for Market, Except Cotton Ginning-Continued

Alfalfa cubing
Bean cleaning
Corn shelling
Cotton seed delinting
Drying of corn, rice, hay, fruits, and
vegetables
Flax decorticating and retting
Fruit precooling, not in connection
with transportation
Grain cleaning
Grain grinding, custom
Grist mills, custom
Hay bailing
Hay cubing

Milling of flour, feed, and grain: custom
Moss ginning
Packaging fresh or farm-dried fruits
and vegetables
Potato curing
Sorting, grading, and packing of fruits
and vegetables
Sweet potato curing
Tobacco grading
Tree nut hulling and shelling
Vegetable precooling, not in connection
with transportation

6724 Cotton Ginning

Establishments primarily engaged in ginning cotton.

Jotton ginning

Cotton pickery

0729 General Crop Services

Establishments primarily engaged in providing a combination of services from soil preparation through harvest, except farm labor and management services which are classified in Group 076.

Crop services, general

074 VETERINARY SERVICES

0741 Veterinary Services for Livestock, Except Animal Specialties

Establishments of licensed practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery, for cattle, hogs, sheep, goats, and poultry. Establishments of licensed practitioners primarily engaged in treating all other animals are classified in Industry 0742.

Animal hospitals for livestock, except animal specialties Veterinarians for livestock, except animal specialties Veterinary services for livestock, except animal specialties

0742 Veterinary Services for Animal Specialties

Establishments of licensed practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery, for animal specialties. Animal specialties include horses, bees, fish, fur-bearing animals, rabbits, dogs, cats, and other pets and birds except poultry. Establishments of licensed practitioners primarily engaged in veterinary medicine for cattle, hogs, sheep, goats, and poultry are classified in Industry 0741.

Asimal hospitals for pets and other animal specialties Veterinarians for pets and other animal specialties Veterinary services for pets and other animal specialties

075 ANIMAL SERVICES, EXCEPT VETERINARY

0751 Livestock Services, Except Services for Animal Specialties

Establishments primarily engaged in performing services, except veterinary, for cattle, hogs, sheep, goats, and poultry. Dairy herd improvement associations are also included in this industry. Establishments primarily engaged in the fattening of cattle are classified in Industry 0211. Establishments engaged in incidental feeding of live-stock as a part of holding them in stockyards for periods of less than 30 days (generally in the course of transportation) are classified in Industry 4789. Establishments primarily engaged in performing services, except veterinary for animals, except cattle, hogs, sheep, goats, and poultry are classified in Industry 0752.

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Group Industry No. No.

075

ANIMAL SERVICES, EXCEPT VETERINARY—Continued

0751 Livestock Services, Except Services for Animal Specialties-Continued

Artificial insemination
Breeding of livestock, except animal
specialties
Catching poultry, with no hauling
Cattle spraying
Cleaning poultry coops
Dairy herd improvement associations
Livestock breeding services, except for
animal specialties

Milk testing, for butterfat, etc.
Pedigree record services, for cattle,
hogs, sheep, goats, and poultry
Sheep dipping and shearing
Showing of cattle, hogs, sheep, goats,
and poultry
Slaughtering, custom: for individuals
Vaccinating livestock except animal
specialties, except by veterinarians

0752 Animal Specialty Services

Establishments primarily engaged in performing services, except veterinary, for pets, equines, and other animal specialties. Establishments primarily engaged in performing services other than veterinary for cattle, hogs, sheep, goats, and poultry are classified in Industry 0751.

Boarding kennels
Boarding or training horses (including race horses)
Breeding of animals other than cattle, hogs, sheep, goats, and poultry
Dog grooming
Honey straining (on the farm)

Pedicree record services for pets and other animal specialties
Showing of pets and other animal specialties
Training of pets and other animal specialties
Vaccinating pets and other animal specialties, except by veterinarians

076 FARM LABOR AND MANAGEMENT SERVICES

0761 Farm Labor Contractors and Crew Leaders

Establishments primarily engaged in supplying labor for agricultural production or harvesting. Establishments primarily engaged in machine harvesting are classified in Industry 0722.

Crew leaders, farm labor: contract

Farm labor contractors

0762 Farm Management Services

Establishments primarily engaged in providing farm management services, including management or complete maintenance of citrus groves, orchards, and vineyards. Such activities may include cultivating, harvesting, or other specialized activities, but establishments primarily engaged in performing such operations without management services are classified in the appropriate specific industry within Group 072.

Citrus grove management and maintenance, with or without crop services Farm management services Orchard management and maintenance, with or without crop services Vineyard management and maintenance, with or without crop services

078 LANDSCAPE AND HORTICULTURAL SERVICES

0781 Landscape Counseling and Planning

Establishments primarily engaged in performing landscape planning, architectural, and counseling services.

Garden planning Horticultural advisory or counseling services

Landscape architects Landscape counseling Landscape planning

0782 Lawn and Garden Services

Establishments primarily engaged in performing a variety of lawn and garden services.

Bermuda sprigging services Cemetery upkeep, independent Garden maintenance Garden planting Lawn care Lawn fertilizing services

Lawn mowing services
Lawn spraying services
Lawn sprigging services
Mowing highway center strips and
edges

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STANDARD INDUSTRIAL CLASSIFICATION

Group Industry No. No.

078

LANDSCAPE AND HORTICULTURAL SERVICES—Continued

0783 Ornamental Shrub and Tree Services

Establishments primarily engaged in performing a variety of ornamental shrub and tree services. Establishments primarily engaged in forestry services are classified in Major Group 06.

Arborist services
Ornamental bush planting, pruning,
bracing, spraying, and surgery

Ornamental tree planting, pruning, bracing, spraying, and surgery Tree trimming for public utility lines Utility line tree trimming services

APPENDIX D. Supplement to the SIC Manual, 1977, Page 7

PART III

Modifications to Index Items

The following index items have been added or deleted to clarify the content of the specified industries. These changes should be made to both the industry description index items and the alphabætical lists in the back of the manual.

****	Add	Exporters—classify in trade according to commodity.
****	Add	Importers—classify in trade according to commodity.
0721	Add	Irrigation system operation service (not providing water)
0723	Delete Delete Delete Delete	Alfalfa cubing Grist mills, custom Hay cubing Milling of flour, feed, and grain: custom
0811	Add	Christmas tree growing
1521	Add	Mobile home repair, on site—general contractors
1711	Add	Air conditioning: with or without sheet metal work—contractors ²
1742	Delete	Sheetrock installation—contractors
1771	Delete	Sidewalk construction—contractors
1799	Add	Mobile home site set up and tie down—contractors
2048	Add Add	Alfalfa, cubed Hay, cubed
2282	Delete Add	Textured yarns Textured yarns, mfpm³
2328	Add	Jeans: men's, youths', and boys'
2339	Add	Jeans: women's, misses', and juniors'
2392	Delete Add	Hassocks Hassocks, textile
2492	Add	Particleboard, plastic laminated: made in particleboard plants
2531	Delete Add	Chairs, portable folding: wood or metal Chairs, portable folding
2541	Delete	Plastic laminate over particleboard (fixture tops)
2611	Add	De-inking of newsprint
2649	Add	Hats, paper; mfpm ³