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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 broader view of today's farm production practices.
- A better understanding and interpretation of long-term agriculture changes and trends.
- 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 fumigation 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 sugarcane 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, government-oriented 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. 41-578030

<b>NOTICE</b> - 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.						<b>FORM 78-A40A</b> (5-26-78)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS													
In correspondence pertaining to this report, please refer to the 11-digit Census File Number.																					
						<b>1978 CENSUS OF SOIL PREPARATION SERVICES, CROP SERVICES, AND COTTON GINNING</b>															
						<p style="text-align: center;"><i><b>Important - Please read</b></i></p> <ul style="list-style-type: none"> <li>■ Please answer the questions on the form and return it by February 15, 1979.</li> <li>■ This report should cover the calendar year 1978. If book figures are not available, carefully prepared estimates are acceptable.</li> <li>■ If you correspond with us regarding your report, please use the Census File Number shown in the address box.</li> <li>■ CENTS ARE NOT REQUIRED, however, please use the space provided if you wish to enter them.</li> </ul>															
(Please correct any error in name and address including ZIP code)						<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">CENSUS USE ONLY</td> <td style="width: 10%; text-align: center;">010</td> <td style="width: 10%; text-align: center;">011</td> <td style="width: 10%; text-align: center;">012</td> <td style="width: 10%; text-align: center;">013</td> <td style="width: 10%; text-align: center;">014</td> <td style="width: 10%; text-align: center;">015</td> <td style="width: 10%; text-align: center;">COMPLETE AND RETURN TO</td> <td colspan="2" style="width: 40%; padding: 5px;"> <b>BUREAU OF THE CENSUS</b> 1201 East Tenth Street Jeffersonville, Indiana 47132         </td> </tr> </table>				CENSUS USE ONLY	010	011	012	013	014	015	COMPLETE AND RETURN TO	<b>BUREAU OF THE CENSUS</b> 1201 East Tenth Street Jeffersonville, Indiana 47132			
CENSUS USE ONLY	010	011	012	013	014	015	COMPLETE AND RETURN TO	<b>BUREAU OF THE CENSUS</b> 1201 East Tenth Street Jeffersonville, Indiana 47132													
<b>Section 1 - BUSINESS OR ACTIVITY</b> Mark (X) the ONE box which best describes your principal activity and list your principal products or services																					
<table style="width: 100%;"> <tr> <td style="width: 33%; vertical-align: top;">           1 <input type="checkbox"/> Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.)            2 <input type="checkbox"/> Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning; preparation of crops for market; etc.)            3 <input type="checkbox"/> Veterinary services by licensed practitioners         </td> <td style="width: 33%; vertical-align: top;">           4 <input type="checkbox"/> Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.)            5 <input type="checkbox"/> Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.)         </td> <td style="width: 33%; vertical-align: top;">           6 <input type="checkbox"/> Landscape and horticultural services (planting, planting, or caring of lawns, gardens, shrubs, trees, etc.)            7 <input type="checkbox"/> Other - Specify activity: _____         </td> </tr> </table>										1 <input type="checkbox"/> Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.) 2 <input type="checkbox"/> Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning; preparation of crops for market; etc.) 3 <input type="checkbox"/> Veterinary services by licensed practitioners	4 <input type="checkbox"/> Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.) 5 <input type="checkbox"/> Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.)	6 <input type="checkbox"/> Landscape and horticultural services (planting, planting, or caring of lawns, gardens, shrubs, trees, etc.) 7 <input type="checkbox"/> Other - Specify activity: _____									
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Description of major activity or principal products or services <table style="width: 100%; height: 60px;"> <tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>																					
<b>Section 2 - EMPLOYER IDENTIFICATION NUMBER</b> Is the Employer Identification (EI) Number printed in the upper right of the address box the SAME as that used by this establishment on your latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941?																					
<table style="width: 100%;"> <tr> <td style="width: 60%;">           016 <input type="checkbox"/> YES            2 <input type="checkbox"/> NO - Enter current EI number →         </td> <td style="width: 40%; text-align: center;">           017 <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> </td> </tr> </table>										016 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO - Enter current EI number →	017 <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>										
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<b>Section 3 - TYPE OF ORGANIZATION</b> 018 Mark (X) the box which best describes the way the business was operated during 1978																					
<table style="width: 100%;"> <tr> <td style="width: 25%;">1 <input type="checkbox"/> Individual</td> <td style="width: 25%;">2 <input type="checkbox"/> Partnership</td> <td style="width: 25%;">3 <input type="checkbox"/> Corporation</td> <td style="width: 25%;">4 <input type="checkbox"/> Other - Describe _____</td> </tr> </table>										1 <input type="checkbox"/> Individual	2 <input type="checkbox"/> Partnership	3 <input type="checkbox"/> Corporation	4 <input type="checkbox"/> Other - Describe _____								
1 <input type="checkbox"/> Individual	2 <input type="checkbox"/> Partnership	3 <input type="checkbox"/> Corporation	4 <input type="checkbox"/> Other - Describe _____																		
<b>Section 4 - PERIOD OPERATED DURING 1978</b>																					
a. Was this establishment in business at the end of 1978? ■ 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 you own this establishment?															
019 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Number of months</td> <td style="width: 90%;"></td> </tr> <tr> <td style="text-align: center;">021</td> <td></td> </tr> </table>				Number of months		021									
Number of months																					
021																					
<b>Section 5 - DOLLAR VOLUME OF BUSINESS</b> ■ 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						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">031</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		031								
Dollars	Cents																				
031																					
<b>Section 6 - PAYROLL</b> 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 a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners.																					
a. Total ANNUAL payroll in 1978 before deductions						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">041</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		041								
Dollars	Cents																				
041																					
b. Payroll for the FIRST QUARTER of 1978						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">042</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		042								
Dollars	Cents																				
042																					
<b>Section 7 - SUPPLEMENTAL LABOR COSTS NOT INCLUDED IN PAYROLL DURING 1978</b>																					
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.						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">051</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		051								
Dollars	Cents																				
051																					
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.						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">052</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		052								
Dollars	Cents																				
052																					
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.						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">053</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		053								
Dollars	Cents																				
053																					
c. TOTAL supplemental labor costs not included in payroll during 1978 (Sum of lines a and b) →						<table style="width: 100%;"> <tr> <td style="width: 10%; text-align: center;">Dollars</td> <td style="width: 10%; text-align: center;">Cents</td> <td style="width: 80%;"></td> </tr> <tr> <td style="text-align: center;">054</td> <td></td> <td></td> </tr> </table>				Dollars	Cents		054								
Dollars	Cents																				
054																					

Section 8 — GROSS RECEIPTS FOR SERVICES PERFORMED			Gross receipts for services performed during 1978		
Report value of receipts for all services performed during 1978 in "a" through "c" 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.			Dollars	Cents	
<b>a. SOIL PREPARATION SERVICES — If none, skip to b.</b>					
Report value of receipts for chemicals, fertilizer, or lime applied in section 11.	07110	Plowing or land breaking . . . . .	110	111	
	07111	Harrowing or seed bed preparation . . . . .	112	113	
	07112	Fertilizer and lime spreading before planting . . . . .	114	115	
	07113	Weed control before planting . . . . .	116	117	
	07119	Other — Specify _____	118	119	
		Number of acres			
<b>b. CROP SERVICES — If none, skip to c.</b>					
<b>(1) Planting, Cultivating, and Protection</b>					
Report value of receipts for chemicals, fertilizer, or lime applied in section 11.	07210	Planting with or without fertilizer . . . . .	200	201	
	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	
	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	
<b>(2) Harvesting, Primarily by Machine</b>					
	07220	Corn for all purposes . . . . .	220	221	
	07221	Wheat or other small grains (combining) . . . . .	222	223	
	07222	Cotton . . . . .	224	225	
	07223	Fruits or berries . . . . .	226	227	
	07224	Vegetables . . . . .	228	229	
	07225	Soybeans, other beans, peas, or peanuts . . . . .	230	231	
	07226	Hay (mowing, raking, baling, or chopping) . . . . .	232	233	
	07229	Other — Specify _____	234	235	
	<b>(3) Preparation for Market</b>				
		07230	Corn shelling or drying . . . . .	236	
07231		Crop drying other than corn . . . . .	237		
07232		Grain grinding and mixing . . . . .	238		
07233		Bean or grain cleaning . . . . .	239		
07234		Cotton seed delinting . . . . .	240		
07235		Packaging fresh or farm-dried fruits or vegetables . . . . .	241		
07236		Sorting, grading, or packing of fruits or berries . . . . .	242		
07237		Sorting, grading, or packing of vegetables . . . . .	243		
07239		Other — Specify _____	244		
<b>(4) Cotton Ginning</b>					
Report value of receipts for bagging and ties in section 11. Report sales of cottonseed and bales of cotton in section 12.	07240	Cotton ginning . . . . .	245		
	07241	Cotton pickery . . . . .	247		
	07249	Other — Specify _____	249		
		Number of bales	246		
<b>c. OTHER AGRICULTURAL SERVICES EXCLUDING SOIL PREPARATION AND CROP SERVICES</b>					
(Veterinary, Farm Management, Landscape and Horticultural) — Specify _____			832		
<b>d. TOTAL gross receipts for all services performed (Sum of all dollar entries in section 8)</b>			849		

**Section 9 – LOCATION OF SERVICES PERFORMED DURING 1978**

List below all counties in which you or your establishment performed the activities reported in section 8 above. The principal county is the one from which the major part of the receipts from those activities was received. Receipts may be reported in either the dollar column (column c) or in column d as a percent of the total. Continue in "Remarks" section if necessary.

	County name (a)	State (b)	Gross receipts for services (Report dollars OR percent)		
			Dollars (c)	Cents	Percent (d)
Principal county			851 \$		852
Other counties			853 \$		854
			855 \$		856

**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 on the payroll, report yourself as a paid employee.

a. Soil preparation services .....

b. Crop services .....

c. 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.

(1) Paid .....

(2) Unpaid .....

Number of unpaid workers (including unpaid family members) working –		Number of paid employees (including paid family members) working –		Payroll before deductions	
150 days or more	Less than 150 days	150 days or more	Less than 150 days	Dollars	Cents
857	858	859	860	861 \$	
862	863	864	865	866 \$	

Number of workers			
March	June	September	December
887	888	889	890
891	892	893	894

**Section 11 – GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978**

Report product sales in section 12.

a. Fertilizer or lime spread .....

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") .....

	Dollars	Cents
895 \$		
896 \$		
897 \$		
901 \$		

**Section 12 – OTHER OPERATIONS PERFORMED DURING 1978**

List all operations, other than those reported in section 8 performed during 1978 by the individual or establishment identified in the address box. Include any business activities, farming, nonagricultural operations, sales of merchandise, etc., NOT in connection with services performed in section 8. Report the number of paid employees and the gross receipts from such other operations.

NOTE: If no other operations were performed, mark (X) this box and go to section 13.



List other operations	Number of paid employees working –		Gross receipts for 1978	
	150 days or more	Less than 150 days	Dollars	Cents
	902	903	904 \$	
	905	906	907 \$	
	908	909	910 \$	

If this establishment is a corporation or more than \$50,000 was reported in section 5, answer sections 13, 14, and 15. If not, SKIP to section 16.

**Section 13 – CAPITAL EXPENDITURES FOR THIS ESTABLISHMENT DURING 1978 (EXCLUDING LAND AND MINERAL RIGHTS)**

■ Report all capital expenditures actually made during 1978 for this 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.

■ Include the cost of all improvements and new construction at this establishment which were in progress but had not been completed at the end of 1978. (For example, cost for animal hospitals, packing sheds, cotton gins, warehouses, etc., and improvements to establishment sites such as fences, storage facilities, etc.) Include expenditures made by your company (or any of its subsidiaries) for structures which, upon completion, were or are to be sold and leased back to this establishment.

■ Include expenditures for new machinery and equipment such as forklifts, conveyors, tractors, mechanical planters, harvesters, sprayers, dusters (including airplane dusters), fruit packing equipment, automobiles, etc., primarily used in performing services.

■ Include transfers of used plant and equipment to your establishment from other establishments of your company.

■ Exclude the cost of land and mineral rights. Exclude the cost of maintenance and repairs charged as current operating expense. Exclude capital expenditures made by outside owners of property rented or leased to this establishment. Exclude capital expenditures made by this establishment for other locations of your company.

**Type of capital expenditures:**

a. New structures and additions to your service establishments

b. New machinery and new equipment

c. Used plant and used equipment acquired from others (including transfers from other establishments of your company)

d. TOTAL CAPITAL EXPENDITURES DURING 1978 (Sum of lines a, b, and c) .....

	Dollars	Cents
911 \$		
912 \$		
913 \$		
914 \$		

<b>Section 14 – CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS OF THIS ESTABLISHMENT DURING 1978</b>  ■ 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 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.  ■ Exclude the value of depreciable assets at other locations of your company (or any of its subsidiaries) for which this establishment maintains records.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">Dollars</th> <th style="text-align: center;">Cents</th> </tr> <tr> <td>a. Gross value of depreciable assets at BEGINNING of 1978</td> <td style="text-align: center;">915</td> <td></td> </tr> <tr> <td>b. Total capital expenditures during 1978 (Copy figure from section 13, item d)</td> <td style="text-align: center;">916</td> <td></td> </tr> <tr> <td>c. Gross value of depreciable assets sold, retired, transferred, scrapped, or destroyed during 1978</td> <td style="text-align: center;">917</td> <td></td> </tr> <tr> <td>d. Gross value of depreciable assets at END of 1978 (Should equal lines a + b - c. If not, please explain in "Remarks.") →</td> <td style="text-align: center;">918</td> <td></td> </tr> </table>		Dollars	Cents	a. Gross value of depreciable assets at BEGINNING of 1978	915		b. Total capital expenditures during 1978 (Copy figure from section 13, item d)	916		c. Gross value of depreciable assets sold, retired, transferred, scrapped, or destroyed during 1978	917		d. Gross value of depreciable assets at END of 1978 (Should equal lines a + b - c. If not, please explain in "Remarks.") →	918																						
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**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-A40B  
 (5-25-78)

U.S. DEPARTMENT OF COMMERCE  
 BUREAU OF THE CENSUS



# 1978 CENSUS OF VETERINARY AND ANIMAL 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 if you wish to enter them.

(Please correct any error in name and address including ZIP code)

CENSUS USE ONLY	010	011	012	013	014	015	<b>COMPLETE AND RETURN TO</b>	<b>BUREAU OF THE CENSUS</b> 1201 East Tenth Street 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

- 1 ☐ Veterinary services by licensed practitioners
- 2 ☐ Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.)
- 3 ☐ Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.)

- 4 ☐ Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning preparation of crops for market; etc.)
- 5 ☐ Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.)

- 6 ☐ Landscape and horticultural services (planting, planting, or caring of lawns, gardens, shrubs, trees, etc.)
- 7 ☐ Other — Specify activity \_\_\_\_\_

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 the address box the SAME as that used by this establishment on your latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941?

016

1 ☐ YES2 ☐ NO — Enter current EI number

017

--	--	--	--	--	--	--	--	--	--

### Section 3 — TYPE OF ORGANIZATION

018 Mark (X) the box which best describes the way the business was operated during 1978

1 ☐ Individual2 ☐ Partnership3 ☐ Corporation4 ☐ Other — Describe \_\_\_\_\_

### Section 4 — PERIOD OPERATED DURING 1978

a. Was this establishment in business at the end of 1978?

019

1 ☐ YES2 ☐ NO

■ 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 you own this establishment?

Number of months

021

### Section 5 — DOLLAR VOLUME OF BUSINESS

■ 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

Dollars	Cents
031	
\$	

### Section 6 — PAYROLL

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 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

Dollars	Cents
041	
\$	
042	
\$	

### 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.

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.

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.

a. Legally required labor expenditures during 1978

b. Voluntary labor expenditures during 1978

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

Dollars	Cents
051	
\$	
052	
\$	
053	
\$	

Section 8 — GROSS RECEIPTS FOR SERVICES PERFORMED				Gross receipts for services performed during 1978																									
Report value of receipts for all services performed during 1978 in "a" through "c" 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.				Dollars      Cents																									
<b>a. VETERINARY SERVICES — If none, skip to b.</b>																													
<b>(1) Veterinary Services for Cattle, Hogs, Sheep, Goats, and Poultry</b>  <i>Report value of receipts for drugs and medicines prescribed and semen in section 11.</i>	07410 07411 07412 07419	Professional services ..... Hospital care ..... Artificial insemination ..... Other — Specify .....	410 411 412 419																										
<b>(2) Veterinary Services for Dogs, Cats, Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except Poultry) and Other Pets</b>  <i>Report value of receipts for drugs and medicines prescribed and semen in section 11.</i>	07420 07421 07422 07429	Professional services ..... Hospital care ..... Artificial insemination ..... Other — Specify .....	420 421 422 429																										
<b>b. ANIMAL SERVICES, EXCEPT VETERINARY — If none, skip to c</b>																													
<b>(1) Animal Services for Cattle, Hogs, Sheep, Goats, and Poultry</b>  <i>Report value of receipts for semen in section 11.</i>	07510 07511 07512 07513 07514 07515 07516 07519	Artificial insemination and breeding, except by veterinarians ..... Dairy herd improvement associations ..... Pedigree record services ..... Slaughtering for individuals ..... Sheep dipping and shearing ..... Livestock vaccinating, except by veterinarians ..... Poultry services — poultry catching or cleaning coops ..... Other — Specify .....	510 511 512 513 514 515 516 519																										
<b>(2) Animal Services for Dogs, Cats, Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except Poultry), and Other Pets</b>  <i>Report value of receipts for semen in section 11</i>	07520 07521 07522 07523 07529	Artificial insemination and breeding, except by veterinarians ..... Boarding, showing, or training of horses, including race horses ..... Boarding, showing, training, or grooming of dogs and cats ..... Pedigree record services ..... Other — Specify .....	520 521 522 523 529																										
<b>c. OTHER AGRICULTURAL SERVICES EXCLUDING VETERINARY AND ANIMAL SERVICES (Soil Preparation, Crop, Farm Management, Landscape and Horticultural) — Specify</b>																													
<b>d. TOTAL gross receipts for all services performed (Sum of all dollar entries in section 8)</b>																													
Section 9 — LOCATION OF SERVICES PERFORMED DURING 1978																													
List below all counties in which you or your establishment performed the activities reported in section 8 above. The principal county is the one from which the major part of the receipts from those activities was received. Receipts may be reported in either the dollar column (column c) or in column d as a percent of the total. Continue in "Remarks" section if necessary.																													
	County name (a)	State (b)	Gross receipts for services (Report dollars OR percent)																										
			Dollars (c)	Cents	Percent (d)																								
Principal county			851 \$		852																								
Other counties			853 \$		854																								
			855 \$		856																								
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 on the payroll, report yourself as a paid employee.																													
<b>a. Veterinary services</b> .....  <b>b. Animal services, except veterinary</b> .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Number of unpaid workers: (including unpaid family members) working —</th> <th colspan="2" style="text-align: center;">Number of paid employees (including paid family members) working —</th> <th colspan="2" style="text-align: center;">Payroll before deductions</th> </tr> <tr> <th style="text-align: center;">150 days or more</th> <th style="text-align: center;">Less than 150 days</th> <th style="text-align: center;">150 days or more</th> <th style="text-align: center;">Less than 150 days</th> <th style="text-align: center;">Dollars</th> <th style="text-align: center;">Cents</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">867</td> <td style="text-align: center;">868</td> <td style="text-align: center;">869</td> <td style="text-align: center;">870</td> <td style="text-align: center;">871 \$</td> <td></td> </tr> <tr> <td style="text-align: center;">872</td> <td style="text-align: center;">873</td> <td style="text-align: center;">874</td> <td style="text-align: center;">875</td> <td style="text-align: center;">876 \$</td> <td></td> </tr> </tbody> </table>					Number of unpaid workers: (including unpaid family members) working —		Number of paid employees (including paid family members) working —		Payroll before deductions		150 days or more	Less than 150 days	150 days or more	Less than 150 days	Dollars	Cents	867	868	869	870	871 \$		872	873	874	875	876 \$	
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<b>c. 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.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: center;">Number of workers</th> </tr> <tr> <th style="text-align: center;">March</th> <th style="text-align: center;">June</th> <th style="text-align: center;">September</th> <th style="text-align: center;">December</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">887</td> <td style="text-align: center;">888</td> <td style="text-align: center;">889</td> <td style="text-align: center;">890</td> </tr> <tr> <td style="text-align: center;">891</td> <td style="text-align: center;">892</td> <td style="text-align: center;">893</td> <td style="text-align: center;">894</td> </tr> </tbody> </table>					Number of workers				March	June	September	December	887	888	889	890	891	892	893	894								
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891	892	893	894																										
(1) Paid ..... (2) Unpaid .....																													
Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978																													
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<b>Section 12 — OTHER OPERATIONS PERFORMED DURING 1978</b> List all operations, other than those reported in section 8 performed during 1978 by the individual or establishment identified in the address box. Include any business activities, farming, nonagricultural operations, sales of merchandise, etc., NOT in connection with services performed in section 8. Report the number of paid employees and the gross receipts from such other operations.						
NOTE: If no other operations were performed, mark (X) this box and go to section 13.  <input type="checkbox"/>	List other operations		Number of paid employees working —		Gross receipts for 1978	
			150 days or more	Less than 150 days	Dollars	Cents
			902	903	904	
			905	906	907	
			908	909	910	

If this establishment is a corporation or more than \$50,000 was reported in section 5, answer sections 13, 14, and 15. If not, SKIP to section 16.

<b>Section 13 — CAPITAL EXPENDITURES FOR THIS ESTABLISHMENT DURING 1978 (EXCLUDING LAND AND MINERAL RIGHTS)</b>  ■ Report all capital expenditures actually made during 1978 for this 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.  ■ Include the cost of all improvements and new construction at this establishment which were in progress but had not been completed at the end of 1978. (For example, cost for animal hospitals, packing sheds, cotton gins, warehouses, etc., and improvements to establishment sites such as fences, storage facilities, etc.) Include expenditures made by your company (or any of its subsidiaries) for structures which, upon completion, were or are to be sold and leased back to this establishment.  ■ Include expenditures for new machinery and equipment such as forklifts, conveyors, tractors, mechanical planters, harvesters, sprayers, dusters (including airplane dusters), fruit packing equipment, automobiles, etc., primarily used in performing services.  ■ Include transfers of used plant and equipment to your establishment from other establishments of your company.  ■ Exclude the cost of land and mineral rights. Exclude the cost of maintenance and repairs charged as current operating expense. Exclude capital expenditures made by outside owners of property rented or leased to this establishment. Exclude capital expenditures made by this establishment for other locations of your company.	Type of capital expenditures:  a. New structures and additions to your service establishments  b. New machinery and new equipment  c. Used plant and used equipment acquired from others (including transfers from other establishments of your company)  d. TOTAL CAPITAL EXPENDITURES DURING 1978 (Sum of lines a, b, and c)	Dollars	Cents
	911		
	912		
	913		
	914		
	\$		

<b>Section 14 — CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS OF THIS ESTABLISHMENT DURING 1978</b>  ■ 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 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.  ■ Exclude the value of depreciable assets at other locations of your company (or any of its subsidiaries) for which this establishment maintains records.	a. Gross value of depreciable assets at BEGINNING of 1978  b. Total capital expenditures during 1978 (Copy figure from section 13, item d)  c. Gross value of depreciable assets sold, retired, transferred, scrapped, or destroyed during 1978  d. Gross value of depreciable assets at END of 1978 (Should equal lines a + b - c. If not, please explain in "Remarks.")	Dollars	Cents
	915		
	916		
	917		
	918		
	\$		

<b>Section 15 — EXPENDITURES FOR ELECTRICITY, GASOLINE, PETROLEUM, AND OTHER FUELS PURCHASED DURING 1978</b>			
		Estimated expenditures for 1978	
		Dollars	Cents
a. Gasoline .....		919	
b. Diesel fuel .....		920	
c. LP gas, butane, propane .....		921	
d. Motor oil, grease, piped gas, kerosene, and fuel oil .....		922	
		\$	
e. Electricity purchased .....		Kilowatt hours	Dollars
		923	924
		\$	

<b>Section 16 — CHECKS TO ASSURE A COMPLETE AND ACCURATE REPORT</b> The Bureau of the Census reviews your report for omissions, inconsistencies, and unusual ratios. To reduce the possibility of correspondence about some problem, please make the following checks before returning your report:		(1) Review the report carefully to see that no items are omitted for the year being covered. (2) Correct your report for any errors you find and explain unusual figures in "Remarks."
Consistency checks	Calculation required for each check completed	Answer
Section 5	If section 5 is completed, have sections 8 and 11 been completed?	<input type="checkbox"/> Yes <input type="checkbox"/> No — Please complete
Total for section 5	Does the sum of the totals in sections 8, 11, and 12 equal the total for section 5?	<input type="checkbox"/> Yes <input type="checkbox"/> No — Please refigure
Payroll	Does the entry for section 6a equal the sum of section 10a and b?	<input type="checkbox"/> Yes <input type="checkbox"/> No — Please explain in "Remarks" section
Total for section 8	Do all dollar entries in section 8 add to total entered in section 8d?	<input type="checkbox"/> Yes <input type="checkbox"/> No — Please refigure

<b>Section 17 — SIGNATURE (Please check your answers, then sign below)</b>		Date	Telephone	
Signature			Area code	Number

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

Form Approved: O.M.B. No. 41-S78030

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In correspondence pertaining to this report, please refer to the 11-digit Census File Number.

FORM 78-A40C  
(5-26-78)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS



## 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 if you wish to enter them.

(Please correct any error in name and address including ZIP code)

CENSUS USE ONLY	010	011	012	013	014	015	COMPLETE AND RETURN TO	BUREAU OF THE CENSUS 1201 East Tenth Street Jeffersonville, Indiana 47132
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### Section 1 — BUSINESS OR ACTIVITY

Mark (X) the ONE box which best describes your principal activity and list your principal products or services

- |   |  |  |
|---|--|--|
| 1 <input type="checkbox"/> Landscape and horticultural services (planting, planning, or caring of lawns, gardens, shrubs, trees, etc.)                                | 4 <input type="checkbox"/> Veterinary services by licensed practitioners   | 7 <input type="checkbox"/> Other — Specify activity: _____ |
| 2 <input type="checkbox"/> Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.)  | 5 <input type="checkbox"/> Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.) |  |
| 3 <input type="checkbox"/> Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning; preparation of crops for market; etc.) | 6 <input type="checkbox"/> 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 the address box the SAME as that used by this establishment on your latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941?

016

1 ☐ YES2 ☐ NO — Enter current EI number →

017

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### Section 3 — TYPE OF ORGANIZATION

018 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

a. Was this establishment in business at the end of 1978?

019

1 ☐ YES2 ☐ NO

■ 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 you own this establishment?

Number of  
months

021

### Section 5 — DOLLAR VOLUME OF BUSINESS

- 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

Dollars      Cents

031

\$

### Section 6 — PAYROLL

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 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

Dollars      Cents

041

042

\$

### 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.
- 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.
- 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.

a. Legally required labor  
expenditures during 1978

b. Voluntary labor  
expenditures during 1978

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

Dollars      Cents

051

052

053

\$



Section 8 — GROSS RECEIPTS FOR SERVICES PERFORMED				Gross receipts for services performed during 1978	
Report value of receipts for all services performed during 1978 in "a" and "b" 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.				Dollars	Cents
<b>a. LANDSCAPE AND HORTICULTURAL SERVICES — If none, skip to b.</b>					
(1) Landscape Counseling and Planning		07810 Landscape architects . . . . .	\$	810	
		07811 Landscape counseling or planning . . . . .	\$	811	
(2) Lawn and Garden Services		07820 Lawn or garden services including planting, mowing, spraying, fertilizing, etc. . . . .	\$	820	
Report total receipts for service fee charged during 1978. Report total receipts in section 11 for the cost of seeds planted, chemicals or fertilizer applied in connection with the services performed during 1978.		07821 Cemetery upkeep or mowing highway center strips and edges, independent . . . . .	\$	821	
(3) Ornamental Shrub and Tree Services		07830 Shrub and tree services, including planting, fertilizing, spraying, trimming, and surgery, except for public utility lines . . . . .	\$	830	
Report total receipts for service fee charged during 1978. Report total receipts in section 11 for the cost of ornamental 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 estimates will be acceptable.		07831 Tree trimming for public utility lines, independent . . . . .	\$	831	
<b>b. OTHER AGRICULTURAL SERVICES EXCLUDING LANDSCAPE AND HORTICULTURAL SERVICES</b> (Soil Preparation, Crop, Veterinary and Animal, Farm Management) — Specify _____				\$	832
<b>c. TOTAL gross receipts for all services performed (Sum of all dollar entries in section 8)</b> —————→				\$	849
Section 9 — LOCATION OF SERVICES PERFORMED DURING 1978					
List below all counties in which you or your establishment performed the activities reported in section 8 above. The principal county is the one from which the major part of the receipts from those activities was received. Receipts may be reported in either the dollar column (column c) or in column d as a percent of the total. Continue in "Remarks" section if necessary.					
County name		State	Gross receipts for services (Report dollars OR percent)		
(a)		(b)	Dollars (c)	Cents	Percent (d)
Principal county			\$	851	852
Other counties			\$	853	854
			\$	855	856
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 on the payroll, report yourself as a paid employee.					
a. Landscape and horticultural services . . . . .		Number of unpaid workers (including unpaid family members) working —	Number of paid employees (including paid family members) working —	Payroll before deductions	
		150 days or more	Less than 150 days	150 days or more	Less than 150 days
		882	883	884	885
				\$	886
b. 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.					
(1) Paid . . . . .		Number of workers			
(2) Unpaid . . . . .		March	June	September	December
		887	888	889	890
		891	892	893	894
Section 11 — GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978					
Report product sales in section 12.					
a. Fertilizer or lime spread . . . . .				\$	895
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") —————→				\$	901

**Section 12 – OTHER OPERATIONS PERFORMED DURING 1978**

List all operations, other than those reported in section 8 performed during 1978 by the individual or establishment identified in the address box. Include any business activities, farming, nonagricultural operations, sales of merchandise, etc., NOT in connection with services performed in section 8. Report the number of paid employees and the gross receipts from such other operations.

NOTE: If no other operations were performed, mark (X) this box and go to section 13.

☐

List of operations	Number of paid employees working –		Gross receipts for 1978	
	150 days or more	Less than 150 days	Dollars	Cents
	902	903	904	
			\$	
	905	906	907	
			\$	
	908	909	910	
			\$	

If this establishment is a corporation or more than \$50,000 was reported in section 5, answer sections 13, 14, and 15. If not, SKIP to section 16.

**Section 13 – CAPITAL EXPENDITURES FOR THIS ESTABLISHMENT DURING 1978 (EXCLUDING LAND AND MINERAL RIGHTS)**

- Report all capital expenditures actually made during 1978 for this 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.
- Include the cost of all improvements and new construction at this establishment which were in progress but had not been completed at the end of 1978. (For example, cost for animal hospitals, packing sheds, cotton gins, warehouses, etc., and improvements to establishment sites such as fences, storage facilities, etc.) Include expenditures made by your company (or any of its subsidiaries) for structures which, upon completion, were or are to be sold and leased back to this establishment.
- Include expenditures for new machinery and equipment such as forklifts, conveyors, tractors, mechanical planters, harvesters, sprayers, dusters (including airplane dusters), fruit packing equipment, automobiles, etc., primarily used in performing services.
- Include transfers of used plant and equipment to your establishment from other establishments of your company.
- Exclude the cost of land and mineral rights. Exclude the cost of maintenance and repairs charged as current operating expense. Exclude capital expenditures made by outside owners of property rented or leased to this establishment. Exclude capital expenditures made by this establishment for other locations of your company.

Type of capital expenditures:	Dollars	Cents
a. New structures and additions to your service establishments	911	
	\$	
b. New machinery and new equipment	912	
	\$	
c. Used plant and used equipment acquired from others (including transfers from other establishments of your company)	913	
	\$	
d. TOTAL CAPITAL EXPENDITURES DURING 1978 (Sum of lines a, b, and c) →	914	
	\$	

**Section 14 – CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS OF THIS ESTABLISHMENT DURING 1978**

- 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 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.
- Exclude the value of depreciable assets at other locations of your company (or any of its subsidiaries) for which this establishment maintains records.

	Dollars	Cents
a. Gross value of depreciable assets at BEGINNING of 1978	915	
	\$	
b. Total capital expenditures during 1978 (Copy figure from section 13, item d)	916	
	\$	
c. Gross value of depreciable assets sold, retired, transferred, scrapped, or destroyed during 1978	917	
	\$	
d. Gross value of depreciable assets at END of 1978. (Should equal lines a+b-c. If not, please explain in "Remarks.") →	918	
	\$	

**Section 15 – EXPENDITURES FOR ELECTRICITY, GASOLINE, PETROLEUM, AND OTHER FUELS PURCHASED DURING 1978**

- a. Gasoline .....
- b. Diesel fuel .....
- c. LP gas, butane, propane .....
- d. Motor oil, grease, piped gas, kerosene, and fuel oil .....

Estimated expenditures for 1978	
Dollars	Cents
919	
\$	
920	
\$	
921	
\$	
922	
\$	

- e. Electricity purchased .....

Kilowatt hours	Dollars	Cents
923	924	
	\$	

**Section 16 – CHECKS to assure a complete and accurate report**

The Bureau of the Census reviews your report for omissions, inconsistencies, and unusual ratios. To reduce the possibility of correspondence about some problem, please make the following checks before returning your report.

- Review the report carefully to see that no items are omitted for the year being covered.
- Correct your report for any errors you find and explain unusual figures in "Remarks."

Consistency checks	Calculation required for each check	Answer
Section 5	If section 5 is completed, have sections 8 and 11 been completed?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please complete
Total for section 5	Does the sum of the totals in sections 8, 11, and 12 equal the total for section 5?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please refigure
Payroll	Does the entry for section 6a equal the total of section 10a?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain in "Remarks" section.
Total for section 8	Do all dollar entries in section 8 add to total entered in section 8c?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please refigure

**Section 17 – SIGNATURE (Please check your answers, then sign below.)**

Date

Telephone

Area code

Number

Signature

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

Form Approved: O.M.B. No. 41-578030

**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-A40D  
 (9-26-78)

U.S. DEPARTMENT OF COMMERCE  
 BUREAU OF THE CENSUS



**CENSUS OF SOIL PREPARATION AND CROP SERVICES, VETERINARY AND ANIMAL SERVICES, FARM LABOR AND MANAGEMENT SERVICES, LANDSCAPE AND HORTICULTURAL SERVICES**  
 Agricultural 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 if you wish to enter them.

(Please correct any error in name and address including ZIP code)

CENSUS USE ONLY	010	011	012	013	014	015	COMPLETE AND RETURN TO	BUREAU OF THE CENSUS 1201 East Tenth Street 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

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> 1 Soil preparation services (plowing, fertilizing, or weed control prior to planting, etc.)  | <input type="checkbox"/> 4 Animal services, except veterinary (artificial insemination; boarding, showing, training, or grooming of animals; etc.) | <input type="checkbox"/> 6 Landscape and horticultural services (planting, planning, or caring of lawns, gardens, shrubs, trees, etc.) |
| <input type="checkbox"/> 2 Crop services (planting; cultivating; disease, insect, or weed control; harvesting; cotton ginning; preparation of crops for market; etc.) | <input type="checkbox"/> 5 Farm labor and management services (labor contractors, crew leaders, managers, citrus caretakers, etc.)                 | <input type="checkbox"/> 7 Other - Specify activity _____  |
| <input type="checkbox"/> 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 the address box the SAME as that used by this establishment on your latest 1978 Employer's Quarterly Federal Tax Return, Treasury Form 941?

016

1 ☐ YES2 ☐ NO - Enter current EI number →

017

#### Section 3 - TYPE OF ORGANIZATION

018 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

a. Was this establishment in business at the end of 1978?

019

1 ☐ YES2 ☐ NO

■ 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 you own this establishment?

Number of  
months

021

#### Section 5 - DOLLAR VOLUME OF BUSINESS

■ 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

Dollars	Cents
031	
\$	

#### Section 6 - PAYROLL

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 a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners.

a. Total ANNUAL payroll in 1978 before deductions

Dollars	Cents
041	
\$	
042	
\$	

b. Payroll for the FIRST QUARTER of 1978

#### 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

Dollars	Cents
051	
\$	

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

Dollars	Cents
052	
\$	

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)

Dollars	Cents
053	
\$	

Section 8 — GROSS RECEIPTS FOR SERVICES PERFORMED				Gross receipts for services performed during 1978	
Report value of receipts for all services performed during 1978 in "a" through "f" 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.				Dollars	Cents
<b>a. SOIL PREPARATION SERVICES — If none, skip to b.</b>					
Report value of receipts for chemicals, fertilizer, or lime applied in section 11.	07110	Plowing or land breaking . . . . .	Number of acres	111	
				\$	
	07111	Harrowing or seed bed preparation . . . . .	112	113	
	07112	Fertilizer and lime spreading before planting . . . . .	114	115	
	07113	Weed control before planting . . . . .	116	117	
	07119	Other — Specify . . . . .	118	119	
<b>b. CROP SERVICES — If none, skip to c.</b>					
<b>(1) Planting, Cultivating, and Protection</b>					
Report value of receipts for chemicals, fertilizer, or lime applied in section 11.					
07210	Planting with or without fertilizer . . . . .	200	201		
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		
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		
<b>(2) Harvesting, Primarily by Machine</b>					
07220	Corn for all purposes . . . . .	220	221		
07221	Wheat or other small grains (combining) . . . . .	222	223		
07222	Cotton . . . . .	224	225		
07223	Fruits or berries . . . . .	226	227		
07224	Vegetables . . . . .	228	229		
07225	Soybeans, other beans, peas, or peanuts . . . . .	230	231		
07226	Hay (mowing, raking, baling, or chopping) . . . . .	232	233		
07229	Other — Specify . . . . .	234	235		
<b>(3) Preparation for Market</b>					
07230	Corn shelling or drying . . . . .		236		
07231	Crop drying other than corn . . . . .		237		
07232	Grain grinding and mixing . . . . .		238		
07233	Bean or grain cleaning . . . . .		239		
07234	Cotton seed delinting . . . . .		240		
07235	Packaging fresh or farm-dried fruits or vegetables . . . . .		241		
07236	Sorting, grading, or packing of fruits or berries . . . . .		242		
07237	Sorting, grading, or packing of vegetables . . . . .		243		
07239	Other — Specify . . . . .		244		
<b>(4) Cotton Ginning</b>					
Report value of receipts for bagging and ties in section 11. Report sales of cottonseed and bales of cotton in section 12.					
07240	Cotton ginning . . . . .	Number of bales	245	246	
			\$		
07241	Cotton pickery . . . . .	247	248		
07249	Other — Specify . . . . .	249	250		
<b>c. VETERINARY SERVICES — If none, skip to d.</b>					
<b>(1) Veterinary Services for Cattle, Hogs, Sheep, Goats, and Poultry</b>					
Report value of receipts for drugs and medicines prescribed and semen in section 11.					
07410	Professional services . . . . .		410		
07411	Hospital care . . . . .		411		
07412	Artificial insemination . . . . .		412		
07419	Other — Specify . . . . .		419		
<b>(2) Veterinary Services for Dogs, Cats, Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except Poultry) and Other Pets</b>					
Report value of receipts for drugs and medicines prescribed and semen in section 11.					
07420	Professional services . . . . .		420		
07421	Hospital care . . . . .		421		
07422	Artificial insemination . . . . .		422		
07429	Other — Specify . . . . .		429		

<b>Section 8 – GROSS RECEIPTS FOR SERVICES PERFORMED – Continued</b> <i>Report value of receipts for all services performed during 1978 in "a" through "f" 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.</i>				<b>Gross receipts for services performed during 1978</b>	
				Dollars	Cents
<b>d. ANIMAL SERVICES, EXCEPT VETERINARY – If none, skip to e.</b>					
<b>(1) Animal Services for Cattle, Hogs, Sheep, Goats, and Poultry</b> <i>Report value of receipts for semen in section 11.</i>	07510	Artificial insemination and breeding, except by veterinarians . . . . .	510		
	07511	Dairy herd improvement associations . . . . .	511		
	07512	Pedigree record services . . . . .	512		
	07513	Slaughtering for individuals . . . . .	513		
	07514	Sheep dipping and shearing . . . . .	514		
	07515	Livestock vaccinating, except by veterinarians . . . . .	515		
	07516	Poultry services – poultry catching or cleaning coops . . . . .	516		
	07519	Other – Specify _____	519		
<b>(2) Animal Services For Dogs, Cats, Horses, Bees, Fish, Rabbits, Other Fur-Bearing Animals, Birds (Except Poultry), and Other Pets</b> <i>Report value of receipts for semen in section 11.</i>	07520	Artificial insemination and breeding, except by veterinarians . . . . .	520		
	07521	Boarding, showing, or training of horses, including race horses . . . . .	521		
	07522	Boarding, showing, training, or grooming of dogs and cats . . . . .	522		
	07523	Pedigree record services . . . . .	523		
	07529	Other – Specify _____	529		
<b>e. FARM LABOR AND MANAGEMENT SERVICES – If none, skip to f.</b>					
<b>(1) Farm Labor Contractors and Crew Leaders</b>	07610	Farm labor contractors . . . . .	610		
	07611	Crew leaders . . . . .	611		
<b>(2) Farm Management Services (Complete maintenance and management)</b>	07620	Citrus grove . . . . .	620		
	07621	Orchard or vineyard . . . . .	621		
	07629	Other – Specify _____	629		
<b>f. LANDSCAPE AND HORTICULTURAL SERVICES – If none, skip to g.</b>					
<b>(1) Landscape Counseling and Planning</b>	07810	Landscape architects . . . . .	810		
	07811	Landscape counseling or planning . . . . .	811		
<b>(2) Lawn and Garden Services</b> <i>Report value of receipts for seeds planted and chemicals or fertilizer applied in section 11.</i>	07820	Lawn or garden services including planting, mowing, spraying, fertilizing, etc. . . . .	820		
	07821	Cemetery upkeep or mowing highway center strips and edges, independent . . . . .	821		
<b>(3) Ornamental Shrub and Tree Services</b> <i>Report value of receipts for ornamental shrubs or trees planted and chemicals or fertilizer applied in section 11.</i>	07830	Shrub and tree services, including planting, fertilizing, spraying, trimming, and surgery, except for public utility lines . . . . .	830		
	07831	Tree trimming for public utility lines, independent . . . . .	831		
<b>g. TOTAL gross receipts for all services performed (Sum of all dollar entries in section 8) →</b>			849		
<b>Section 9 – LOCATION OF SERVICES PERFORMED DURING 1978</b>					
<i>List below the counties in which you or your establishment performed the activities reported in section 8 above. Receipts may be reported in either the dollar column (column c) or in column d as a percent of the total. Continue in "Remarks" section if necessary.</i>					
County name (a)	State (b)	Gross receipts for services (Report dollars OR percent)			
		Dollars (c)	Cents	Percent (d)	
Principal county		851		852	
Other counties		853		854	
		855		856	
		856			
<b>Section 10 – LABOR AND PAYROLL FOR SERVICES PERFORMED DURING 1978</b>					
<i>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.</i>					
a. Soil preparation services . . . . .	857	858	859	860	861
b. Crop services . . . . .	862	863	864	865	866
c. Veterinary services . . . . .	867	868	869	870	871
d. Animal services, except veterinary . . . . .	872	873	874	875	876
e. Farm labor and management services . . . . .	877	878	879	880	881
f. Landscape and horticultural services . . . . .	882	883	884	885	886
<b>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.</b>					
		Number of workers			
		March	June	September	December
(1) Paid . . . . .		887	888	889	890
(2) Unpaid . . . . .		891	892	893	894
<b>Section 11 – GROSS RECEIPTS FROM PRODUCTS PROVIDED IN CONNECTION WITH SERVICES PERFORMED DURING 1978</b>					
<i>Report product sales in section 12</i>					
a. Fertilizer or lime spread . . . . .					895
b. Insecticides, pesticides, or herbicides applied . . . . .					896
c. Bagging and ties for cotton ginned . . . . .					897
d. Drugs and medicines prescribed . . . . .					898
e. Semen . . . . .					899
f. Seeds, ornamental shrubs, or trees planted . . . . .					900
<b>g. TOTAL gross receipts (Sum of dollars entered in "a" through "f") →</b>					901

**Section 12 – OTHER OPERATIONS PERFORMED DURING 1978**

List all operations, other than those reported in section 8 performed during 1978 by the individual or establishment identified in the address box. Include any business activities, farming, nonagricultural operations, sales of merchandise, etc., NOT in connection with services performed in section 8. Report the number of paid employees and the gross receipts from such other operations.

NOTE: If no other operations were performed, mark (X) this box and go to section 13.



List other operations	Number of paid employees working –		Gross receipts for 1978	
	150 days or more	Less than 150 days	Dollars	Cents
	902	903	904	
			\$	
	905	906	907	
			\$	
	908	909	910	
			\$	

If this establishment is a corporation or more than \$50,000 was reported in section 5, answer sections 13, 14, and 15. If not, SKIP to section 16.

**Section 13 – CAPITAL EXPENDITURES FOR THIS ESTABLISHMENT DURING 1978 (EXCLUDING LAND AND MINERAL RIGHTS)**

- Report all capital expenditures actually made during 1978 for this 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.
- Include the cost of all improvements and new construction at this establishment which were in progress but had not been completed at the end of 1978. (For example, cost for animal hospitals, packing sheds, cotton gins, warehouses, etc., and improvements to establishment sites such as fences, storage facilities, etc.) Include expenditures made by your company (or any of its subsidiaries) for structures which, upon completion, were or are to be sold and leased back to this establishment.
- Include expenditures for new machinery and equipment such as forklifts, conveyors, tractors, mechanical planters, harvesters, sprayers, dusters (including airplane dusters), fruit packing equipment, automobiles, etc., primarily used in performing services.
- Include transfers of used plant and equipment to your establishment from other establishments of your company.
- Exclude the cost of land and mineral rights. Exclude the cost of maintenance and repairs charged as current operating expense. Exclude capital expenditures made by outside owners of property rented or leased to this establishment. Exclude capital expenditures made by this establishment for other locations of your company.

**Type of capital expenditures:**

a. New structures and additions to your service establishments

b. New machinery and new equipment

c. Used plant and used equipment acquired from others (including transfers from other establishments of your company)

d. TOTAL CAPITAL EXPENDITURES DURING 1978 (Sum of lines a, b, and c) →

	Dollars	Cents
911		
\$		
912		
913		
914		
\$		

**Section 14 – CHANGES IN GROSS VALUE OF DEPRECIABLE ASSETS OF THIS ESTABLISHMENT DURING 1978**

- 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 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.
- Exclude the value of depreciable assets at other locations of your company (or any of its subsidiaries) for which this establishment maintains records.

a. Gross value of depreciable assets at BEGINNING of 1978

b. Total capital expenditures during 1978 (Copy figure from section 13, item d)

c. Gross value of depreciable assets sold, retired, transferred, scrapped, or destroyed during 1978

d. Gross value of depreciable assets at END of 1978 (Should equal lines a+b-c. If not, please explain in "Remarks.") →

	Dollars	Cents
915		
916		
917		
918		
\$		

**Section 15 – EXPENDITURES FOR ELECTRICITY, GASOLINE, PETROLEUM, AND OTHER FUELS PURCHASED DURING 1978**

- a. Gasoline
- b. Diesel fuel
- c. LP gas, butane, propane
- d. Motor oil, grease, piped gas, kerosene, and fuel oil

Estimated expenditures for 1978	
Dollars	Cents
919	
\$	
920	
\$	
921	
\$	
922	
\$	

e. Electricity purchased

Kilowatt hours	Dollars	Cents
923	924	
	\$	

**Section 16 – CHECKS to assure a complete and accurate report**

The Bureau of the Census reviews your report for omissions, inconsistencies, and unusual ratios. To reduce the possibility of correspondence about some problem, please make the following checks before returning your report.



- Review the report carefully to see that no items are omitted for the year being covered.
- Correct your report for any errors you find and explain unusual figures in "Remarks."

Consistency checks	Calculation required for each check	Answer
Section 5	If section 5 is completed, have sections 8 and 11 been completed?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please complete
Total for section 5	Does the sum of the totals in sections 8, 11, and 12 equal the total for section 5?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please refigure
Payroll	Does the entry for section 6a equal the sum of section 10 "a" through "f"?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please explain in "Remarks" section
Total for section 8	Do all dollar entries in section 8 add to total entered in section 8g?	<input type="checkbox"/> YES <input type="checkbox"/> NO – Please refigure

Remarks – Attach a separate sheet if necessary.

**Section 17 – SIGNATURE (Please check your answers, then sign below.)**

Signature \_\_\_\_\_

Date \_\_\_\_\_

Telephone

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 pensioners 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 X 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 CONNECTION 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, PETROLEUM, 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 No. Industry 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  
Hoeling  
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.

26

## 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 baling  
 Hay cubing

Milling of flour, feed, and grain: cus-  
 tom  
 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

## 0724 Cotton Ginning

Establishments primarily engaged in ginning cotton.

Cotton 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 ani-  
 mal specialties

Veterinary services for livestock, ex-  
 cept 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.

Animal hospitals for pets and other  
 animal specialties  
 Veterinarians for pets and other ani-  
 mal 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 livestock 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.

## AGRICULTURE, FORESTRY, AND FISHING

27

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)

Pedigree 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

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 08.

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 alphabetical lists in the back of the manual.

<b>****</b>	<i>Add</i>	Exporters—classify in trade according to commodity. <sup>1</sup>
<b>****</b>	<i>Add</i>	Importers—classify in trade according to commodity. <sup>1</sup>
<b>0721</b>	<i>Add</i>	Irrigation system operation service (not providing water)
<b>0723</b>	<i>Delete</i>	Alfalfa cubing
	<i>Delete</i>	Grist mills, custom
	<i>Delete</i>	Hay cubing
	<i>Delete</i>	Milling of flour, feed, and grain: custom
<b>0811</b>	<i>Add</i>	Christmas tree growing
<b>1521</b>	<i>Add</i>	Mobile home repair, on site—general contractors
<b>1711</b>	<i>Add</i>	Air conditioning: with or without sheet metal work—contractors <sup>2</sup>
<b>1742</b>	<i>Delete</i>	Sheetrock installation—contractors
<b>1771</b>	<i>Delete</i>	Sidewalk construction—contractors
<b>1799</b>	<i>Add</i>	Mobile home site set up and tie down—contractors
<b>2048</b>	<i>Add</i>	Alfalfa, cubed
	<i>Add</i>	Hay, cubed
<b>2282</b>	<i>Delete</i>	Textured yarns
	<i>Add</i>	Textured yarns, <i>mfp</i> <sup>3</sup>
<b>2328</b>	<i>Add</i>	Jeans: men's, youths', and boys'
<b>2339</b>	<i>Add</i>	Jeans: women's, misses', and juniors'
<b>2392</b>	<i>Delete</i>	Hassocks
	<i>Add</i>	Hassocks, textile
<b>2492</b>	<i>Add</i>	Particleboard, plastic laminated: made in particleboard plants
<b>2531</b>	<i>Delete</i>	Chairs, portable folding: wood or metal
	<i>Add</i>	Chairs, portable folding
<b>2541</b>	<i>Delete</i>	Plastic laminate over particleboard (fixture tops)
<b>2611</b>	<i>Add</i>	De-inking of newsprint
<b>2649</b>	<i>Add</i>	Hats, paper; <i>mfp</i> <sup>3</sup>