

Chapter 8

The Flower Shop

The following TEKS will be addressed in this chapter:

(8) The student develops an improved supervised agriculture experience program as it relates to agriculture, food, and natural resources. The student is expected to:

- (A) plan, propose, conduct, and evaluate entrepreneurship; placement; exploratory; research, either experimental or analytical; improvement; supplementary; laboratory-based; or other identified, supervised agricultural experience as an experiential learning activity;
- (B) apply proper record-keeping skills as they relate to a supervised experience;
- (C) design and use a customized record-keeping system for the individual supervised experience;
- (D) participate in youth leadership opportunities to create a well-rounded experience program in agriculture; and
- (E) produce a challenging approach for a local program of activities in agriculture.

This is the Supervised Agricultural Experience or SAE portion of the TEKS. As agricultural science teachers you should be at least acquainted with these TEKS, because they are common to all classes. Floral design lends itself easily to this. Whether it is a student who works part time in a flower shop, makes prom corsages to sell or maintains, decorates and sells potted plants for funerals, there are many activities that can be used to satisfy these TEKS. Please work out an individual plan with each student or group of students and make sure to use proper recording keeping procedures. For SAE information from Texas FFA please go to <http://www.texasffa.org/page.aspx?ID=77> Below are the Supervised Agricultural Experiences (SAEs) helpful documents and instructions outlines available on texasffa.org:

- Year-end SAE Reports- a writing exercise to be completed when closing a record book at the end of the reporting period. When completed in detail at the end of each year and filed in the record book, this document should provide ample information for the completion of proficiency applications and star batteries. (See link to document below)
- SAE Documentation Procedures: Texas Education Agency minimum standards for documenting Supervised Experience Program hours for class credit. (See link to document below)

The Texas SAE Builder is a Texas Education Agency (TEA)-funded grant to help demonstrate the importance of Supervised Agricultural Experiences within the 3-circle model of Ag education. Texas SAE Builder Tool will help determine which type of Supervised Agricultural Experience is most appropriate. To find copies of the TEA-SAEP Reporting Requirements, the Year End SAE Report, and the Proficiency/SAE Listing, please visit <http://www.texasffa.org/page.aspx?ID=77>.

Customized Record Keeping Outline For Daily Sales Receipts Template

Instructions:

This form is used to record how payments on all sales, sales taxes and receivables were made. It helps calculate cash over/under for the day. In conjunction with a Daily Sales Form, it prepares the entries needed for your cash receipts, cash flow forecasting and budgeting reports.

STEP 1

Every day, get a summary tape from your cash register. After taking all the day's receipts out of the drawer, count out your normal change fund and return that to the drawer to begin the next day.

STEP 2

Using the summary tape, enter the sales, sales taxes and payment or accounts information in the appropriate register column below.

STEP 3

Count each kind of receipt and enter these totals in the appropriate register column.

STEP 4

Follow the instructions next to the various total, and calculate your +/-.

DAILY RECEIPTS FORM

Date _____ Day of Week _____ Initials _____ Comments _____

Item	Reg #1
Regular Sales	1 _____
Tax Exempt Sales	2 _____
Total Sales (1+2)	3 _____
Sales Taxes	4 _____
Payment On Accts	5 _____
Account For (3+4+5)	6 _____
Coins	7 _____
Currency	8 _____
Checks	9 _____
Total Cash (7+8+9)	10 _____
Credit Cards	11 _____
Gift Certificates	12 _____
Employee Discounts	13 _____
Discounts	14 _____
Total Non-Cash (11+12+13+14)	15 _____
House Charges	16 _____
Wires Receivable	17 _____
Total Charges (16+17)	18 _____
Cash +/- (10+15+18-6)	_____

Use this form and create a separate Daily Expense Sheet Template. Subtract Daily Receipts from Daily Expenses to determine your daily net profit or loss.

Chapter 8 Student Projects

Chapter 8 Vocabulary

ASSET: something tangible of value that a person owns.

CURRENT ASSET: items quickly converted to cash or that will be sold within 12 months. Examples: cash, checking, savings, stocks, and non-depreciable inventory of crops, livestock, etc.

CURRENT LIABILITY: debts that are due to be paid this year. Example: fertilizer and feed bills, tractor and greenhouse payments, and part of the mortgage due this year.

DEPRECIABLE: items that have a useful life of more than one year and lose value because of age, wear or becoming out-of-date because of technology advancements. Land is NOT depreciable property. It is more than \$100 in value; something you would repair.

INVENTORY: an itemized list of things owned by a business with the beginning value and depreciated value.

LIABILITY: debts

NET WORTH: total assets minus total liabilities.

NON-CURRENT ASSET: items that have a useful life of more than one year. Examples: land, machinery, breeding livestock, etc.

NON-CURRENT LIABILITY: Debts not due this year. Examples: mortgages not including this year's payment.

NON-DEPRECIABLE: items that will be used up or sold within a year. Examples: Fertilizer, supplies, feed.

SAE: Supervised Agricultural Experience

TOTAL ASSETS = Current Assets + Non-Current Assets

TOTAL LIABILITIES = Current Liabilities + Non-Current Liabilities

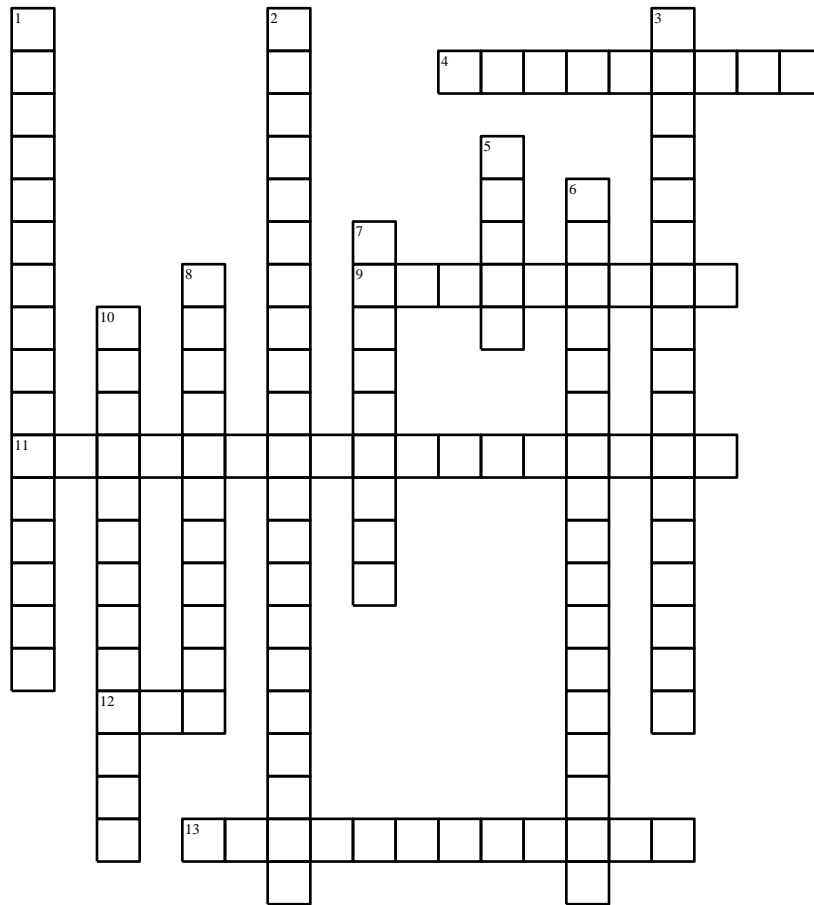
Project Ideas -

1. Part I: Set up a "student flower shop" for special occasions like Christmas and Mother's Day and have students take orders and sell designs. It might be a good idea to "mock up" a design and make an order form. Make sure you can actually produce/design what you can sell.

Part II: Have students evaluate the entrepreneurship of the flower shop project.

- Did the student make a profit based on using the Design Room Control Sheet on page 179 and the Customized Record Keeping Outline Template on page 266?
 - Was the student able to sell the designs through customer service skills?
 - Does the student *feel* they are employable based on the Employability Characteristics on page 237?
2. Help students find internships at a local florist.
 3. Create opportunities for students to help the community. Have them "teach" a community class using skills they have learned in class.
 4. Have students conduct experiments in cross pollination of flowers or dyeing flowers.
 5. Encourage student participation in leadership roles though FFA.

The Flower Shop



Across

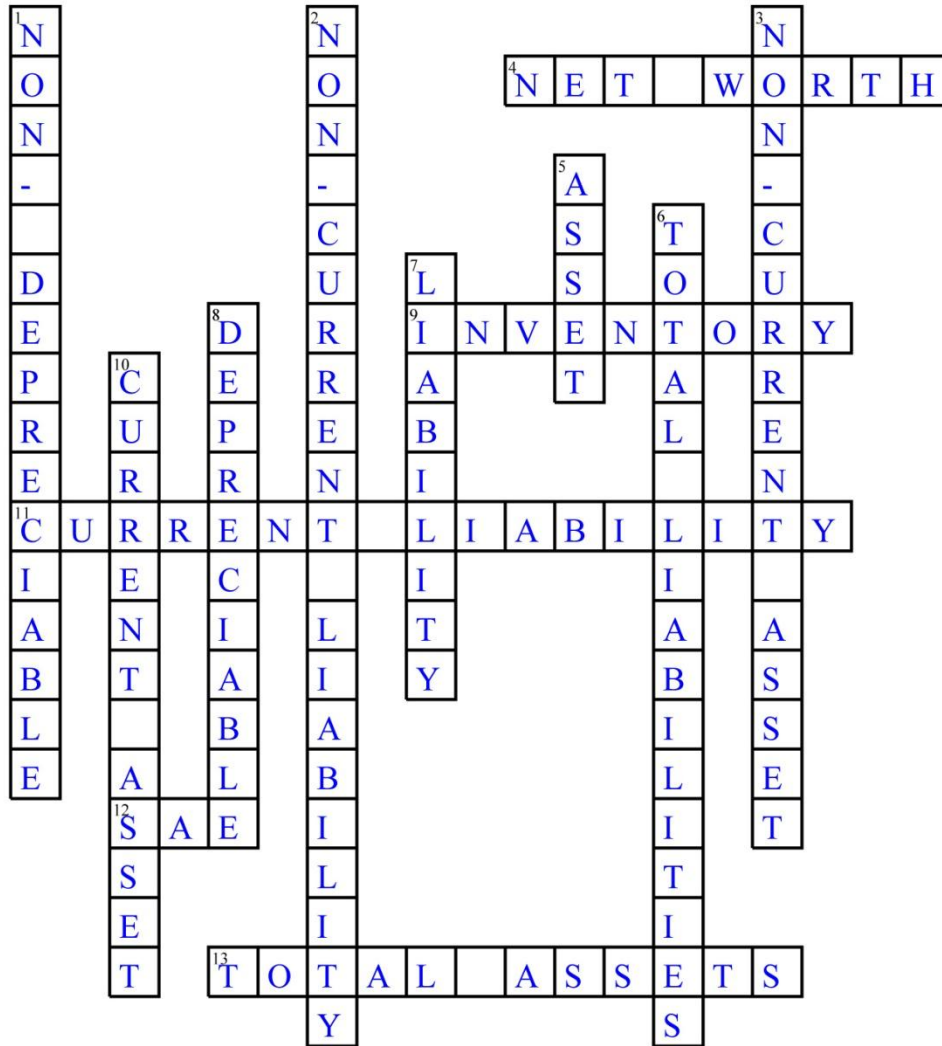
- 4 Total assets minus total liabilities.
 9 An itemized list of things owned by a business with the beginning value and depreciated value.
 11 Debts that are due to be paid this year. Example: fertilizer and feed bills, tractor and greenhouse payments, and part of the mortgage due this year.
 12 Supervised Agricultural Experience
 13 Current Assets + Non-Current Assets

Down

- 1 Items that will be used up or sold within a year. Examples: Fertilizer, supplies, feed.
 2 Debts not due this year. Examples: mortgages not including this year's payment.

- 3 Items that have a useful life of more than one year. Examples: land, machinery, breeding livestock, etc.
 5 Something tangible of value that a person owns.
 6 Current Liabilities + Non-Current Liabilities
 7 Debt
 8 Items that have a useful life of more than one year and lose value because of age, wear or becoming out-of-date because of technology advancements. Land is NOT depreciable property. It is more than \$100 in value; something you would repair.
 10 Items quickly converted to cash or that will be sold within 12 months. Examples: cash, checking, savings, stocks, and non-depreciable inventory of crops, livestock, etc.

The Flower Shop



The Flower Shop

K O L W V R P X R F L X P P Q T Q H V K
 Y M G A W C Y T W S W F E D J M V U S J
 D J P S Z L U C Y Q R W E U G L Z R A S
 E Y T S E Z U S S J T D I J Y H K Z C K
 P S N E T Q N E T W O R T H V F I P B M
 R O C T L E W V E K T J Z C N K V D E P
 E B B X E L S I F C A M D K R E E S R R
 C U F T I D P S U X L I A B I L I T Y T
 I J L D P V Q G A X L Q P Q B B W J P Y
 A Q B O X X H H A L I C C U R R E N T R
 B E S D I A I B M P A P V V D I B B S O
 L I Z T Q H C E K S B T M M R S F W V T
 E Z Z G I O O R P Q I F O G L O P X O N
 G E R L D M Y H R I L G R T Y V W D E E
 J J Q F S W H P W O I F P L U R E D K V
 P I V Z Q E E R G U T L Q E N B A I X N
 A V I S V X U M L L I O P Q G O N Z N I
 W A O V O J N W S O E B D X N X V T D F
 F C L B H T Q I Y J S U G P H V I K U F
 V C U R R E N T L I A B I L I T Y S J I

ASSET
 DEPRECIABLE
 NET WORTH

CURRENT
 INVENTORY
 TOTAL ASSETS

CURRENT LIABILITY
 LIABILITY
 TOTAL LIABILITIES

The Flower Shop

K	O	L	W	V	R	P	X	R	F	L	X	P	P	Q	T	Q	H	V	K
Y	M	G	A	W	C	Y	T	W	S	W	F	E	D	J	M	V	U	S	J
D	J	P	S	Z	L	U	C	Y	Q	R	W	E	U	G	L	Z	R	A	S
E	Y	T	S	E	Z	U	S	S	J	T	D	I	J	Y	H	K	Z	C	K
P	S	N	E	T	Q	N	E	T	W	O	R	T	H	V	F	I	P	B	M
R	O	C	T	L	E	W	V	E	K	T	J	Z	C	N	K	V	D	E	P
E	B	B	X	E	L	S	I	F	C	A	M	D	K	R	E	E	S	R	R
C	U	F	T	I	D	P	S	U	X	L	I	A	B	I	L	I	T	Y	T
I	J	L	D	P	V	Q	G	A	X	L	Q	P	Q	B	B	W	J	P	Y
A	Q	B	O	X	X	H	H	A	L	I	C	C	U	R	R	E	N	T	R
B	E	S	D	I	A	I	B	M	P	A	P	V	V	D	I	B	B	S	O
L	I	Z	T	Q	H	C	E	K	S	B	T	M	M	R	S	F	W	V	T
E	Z	Z	G	I	O	O	R	P	Q	I	F	O	G	L	O	P	X	O	N
G	E	R	L	D	M	Y	H	R	I	L	G	R	T	Y	V	W	D	E	E
J	J	Q	F	S	W	H	P	W	O	I	F	P	L	U	R	E	D	K	V
P	I	V	Z	Q	E	E	R	G	U	T	L	Q	E	N	B	A	I	X	N
A	V	I	S	V	X	U	M	L	L	I	O	P	Q	G	O	N	Z	N	I
W	A	O	V	O	J	N	W	S	O	E	B	D	X	N	X	V	T	D	F
F	C	L	B	H	T	Q	I	Y	J	S	U	G	P	H	V	I	K	U	F
V	C	U	R	R	E	N	T	L	I	A	B	I	L	I	T	Y	S	J	I

The Flower Shop Matching Quiz

- 1) _____ Current Liability
 - 2) _____ Net Worth
 - 3) _____ Current Asset
 - 4) _____ Non-Depreciable
 - 5) _____ SAE
 - 6) _____ Inventory
 - 7) _____ Total Liabilities
 - 8) _____ Non- Current Liability
 - 9) _____ Depreciable
 - 10) _____ Non-Current Asset
 - 11) _____ Liability
 - 12) _____ Asset
 - 13) _____ Total Assets
- a) Something tangible of value that a person owns.
 - b) Items that have a useful life of more than one year and lose value because of age, wear or becoming out-of-date because of technology advancements. Land is NOT depreciable property. It is more than \$100 in value; something you would repair.
 - c) An itemized list of things owned by a business with the beginning value and depreciated value.
 - d) Debts not due this year. Examples: mortgages not including this year's payment.
 - e) Current Assets + Non-Current Assets
 - f) Current Liabilities + Non-Current Liabilities
 - g) Debts that are due to be paid this year. Example: fertilizer and feed bills, tractor and greenhouse payments, and part of the mortgage due this year.
 - h) Items that will be used up or sold within a year. Examples: Fertilizer, supplies, feed.
 - i) Items quickly converted to cash or that will be sold within 12 months. Examples: cash, checking, savings, stocks, and non-depreciable inventory of crops, livestock, etc.
 - j) Debt
 - k) Supervised Agricultural Experience
 - l) Total assets minus total liabilities.
 - m) Items that have a useful life of more than one year. Examples: land, machinery, breeding livestock, etc.

The Flower Shop Matching Quiz Key

- 1) G Current Liability
 - 2) L Net Worth
 - 3) I Current Asset
 - 4) H Non-Depreciable
 - 5) K SAE
 - 6) C Inventory
 - 7) F Total Liabilities
 - 8) D Non-Current Liability
 - 9) B Depreciable
 - 10) M Non-Current Asset
 - 11) J Liability
 - 12) A Asset
 - 13) E Total Assets
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