Too late... you missed it.

Heard enough fast talk about implement hookup that really isn't fast? Then you've come to the right place. Because John Deere 70 Series Tractors have the quickest connecting times in the business.

Case in point, the 770 and front blade. A true "drive into the implement" system. With a total hookup time of less than one minute.

But it's not just our blades that mate so quickly. Every implement you see here can be hooked up without tools in 5 minutes or less.

See your dealer and get attached to a 70 Series in record time. Or for more information, call 1-800-544-2122.

NOTHING RUNS LIKE A DEERE®
Over/under billing: how to do it, and how to do it easier

Here's a tool that identifies the difference between amount billed and actual monthly costs.

by Kent Miller

- Usually, construction projects do not start at the beginning of the month or end on the last day of the month. When construction is under way on one or more projects that cross into the next month, it is important to be able to allocate earnings on the monthly income statement accurately.

Larger projects can run for months or years before reaching completion and acceptance. Billing cycles and conditions may also vary from billing the whole project before the work is started, to no billing at all until the job is done and accepted.

Regardless of the billing techniques, the monthly income statement should indicate some earnings.

We use a program called "over/under," a simple Lotus spreadsheet that assists us in determining what amount to chart as income each month.

We begin by entering the contract amount, estimated direct costs and estimated gross profit anticipated. As the work progresses, we identify all of the costs incurred during the month through job costing. At the end of the month, those costs are plugged into "costs to date."

Using the estimated gross profit anticipated, we apply the same gross profit to the costs we incurred that month to derive our amount earned. The amount earned is compared to the amount billed and the difference is typically over-billed or under-billed.

A simple example—Let's use an example using simple values. A construction project has a value of $500,000 with direct costs of $400,000. That leaves $100,000, or approximately 20% as a gross profit. During the first month of construction, the job incurred total costs of $80,000. With a 20% gross profit, income for the first month would equal approximately $100,000. If no billings were made for that month, we'd be $100,000 under-billed. We would then add $100,000 to our monthly income statement for that month.

If we had billed the same project $150,000 for that month, we still would have only earned $100,000, so we would be $50,000 over-billed for that month. In that case, we'd reduce our monthly income statement by $50,000.

When you have several projects on this worksheet, the total entered in "Over/Under Billed" is the result of the whole, and that amount is added to or subtracted from your monthly statement.

Exceptions—There are some instances when this approach will need some adjustment to accurately reflect your earnings. An example would be if you use the multiple overhead recovery system (for estimating, labor, equipment, materials), and subcontractors are marked up at varying percentages, providing an overall mark-up on the entire project.

Assume the first $80,000 in costs was a subcontractor you only marked up 10%: your actual earnings that month would be less than the overall mark-up. So this gives you an average mark-up over the course of the construction, and not a specific mark-up on the actual costs incurred.

Now let's assume that you're two months into the construction project when you realize it's going to take another $50,000 in additional costs. In this instance, we would enter $50,000 to the column "Additions to Cost," which revises our cost in the "Total Revised Cost" to $450,000. It adjusts our "Gross Revised Percentage" to 10%. The shock comes when you have to pay back the gross profit you should not have taken in the first place.

I use this program to measure anticipated gross profits. I'm quick to identify "Additions to Cost" so I don't take profits too early and then have to pay them back. Adding costs to the "Estimated Cost to Complete" column lowers the "Percentage Gross Revised" and reduces the amount of gross profit earned each month. This is also a good column to use to provide for plant replacements and other warranty-related items that might linger before they actually become a cost to the job.

When the job is done and all the costs are in, adjustments may be necessary in the "Additions to Cost" column to have "Over/Under Billed" equal $0 and then earn the gross profit you didn't want to take until completion. At this point, the final gross profit obtained is in the "Percentage Gross Revised" column.

Simply stated, our program assists us in identifying monthly income based on the costs we've incurred.

—Kent Miller is vice president of The Groundskeeper, an employee-owned company in Tucson, Ariz.

Washington from page 11

Four U.S. EPA officials, two state regulators, and two legislative staff members round out the committee.

The LCPAC has met three times, most recently in Alexandria, Va., on Feb. 25-26. Meetings last 1-1/2 days.

Points aren't conceded easily. Disagreements between members sometimes, but not often, cause sharp exchanges.

Even so, most members of the committee agreed, at least broadly, on these points at the February meeting:

Posting: signs consistent with what most states do now, 4x5 inches and in contrasting colors. Posting at common points of entry; more than one notice may be needed in some situations.

Notification and Registries: open registries with limits on the number of addresses one wants to be notified about, and annual fees to pay for the notification program. In the case of hardship the fees can be dropped. The addresses one wants to be notified about must be supplied by the person joining the registry.

EPA says it's determined to write guidelines covering posting, pre-application notification and registries. Even the development of guidelines was debated.

"EPA's issuance of guidelines signals there is a problem, at least a consensus by this group that there is a perceived problem," said Chevron's Chase.

Public Citizen's Patti Goldman, took the opposite view. She said the EPA shouldn't be drafting guidelines but rather lawn care regulations.

February's meeting of the LCPAC meeting may have been its last. It's charter expires this spring.

—Ron Hall
With All The Abuse Your Turf Takes, Who Needs Root Pruning?

You know the story. The guys who swing an iron the way a lumberjack wields an ax are the same guys who yell the loudest when weeds give them a bad lie. So, with all the abuse your turf takes, the last thing you need is root-pruning from your herbicide. That's why you need CHIPCO® RONSTAR® brand G herbicide. University root pull studies show that CHIPCO® RONSTAR® G works without pruning turf roots. That means healthier roots and stronger, more durable turf. Best of all, just one pre-emergence application provides season-long control of 25 tough broadleaf and grassy weeds—including goosegrass, crabgrass and Poa Annua. You'll also appreciate the fact that CHIPCO® RONSTAR® G is labeled for use on a wide variety of ornamentals, and is now available in a new low-dust formulation that makes application even more convenient. CHIPCO® RONSTAR® brand G herbicide. It can't improve the quality of play on your course, just the quality of weed control.

New Low-Dust Formulation
Chipco Ronstar® G
Brand Herbicide

Rhone-Poulenc Ag Company, 2 T.W. Alexander Drive, Research Triangle Park, NC 27709. For additional product information, please call: 1-800-334-9745. As with any crop protection chemical, always read and follow instructions on the label. CHIPCO and RONSTAR are registered trademarks of Rhone-Poulenc. ©1991 Rhone-Poulenc Ag Company.
Stress value and need when you have to raise prices.

If your prices don’t yield the earnings you might normally expect, you should consider raising them. But will your customers pay more? According to most lawn care and landscape companies, the answer is “yes,” but only if you use sensible strategies. Here are some hints:

1) **Base your prices on the value and need** for your services.

Many landscapers concentrate on working for two-income families because they easily accept higher prices just to keep up appearances. They also have the money to pay more for such work, but not the time or energy to do it for themselves. Senior citizens whose incomes are more than comfortable will also accept higher prices for similar reasons.

2) **Check competitors’ prices** for work that is comparable to yours. You can easily do this by reviewing these companies’ ads. You might also use the phone and give the impression that you are a prospect. Ask what is charged for such services. Other questions might include:
   - How experienced are your employees?
   - Do you use modern equipment?
   - Do you offer any free extra services or premiums?

Strike an average price for each type of work based on the answers, then compare these figures and features with your own.

Now, if you feel that you must charge more, let the customer know why by pointing out the extras which you offer but competitors don’t—such as the use of more modern technology or more experienced employees. If need be, name the competitors.

3) **Sell your professionalism instead of your price** by stressing any (true) advantageous factors which your company possesses (such as how long it’s been in business) and showing the written testimonials of satisfied customers.

Other ploys can be equally successful. One landscape contractor takes prospective clients for short drives in the neighborhood and points out the lawns and grounds of those for whom he has worked for many years. You can also

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**AQUASHADE Expands Our Family to Six Algae and Aquatic Plant Control and Maintenance Products.**

- Concentrated • Patented • Low dosage rates
- E.P.A. Registered • Broad range control

**Quality Products for Water Quality**
- Lakes and ponds • Aquaculture • Aquascapes

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That's because we know you can't afford to wait forever. So, in those rare cases when you can't get parts immediately from your Toro distributor, our Parts Delivery System offers three ways to meet your schedule.

Besides Normal Direct Ship, our new 24 Hour Fast Track guarantees delivery in a day,* or your parts are free. And Direct Today 48 Hour means reliable arrival in two days.*

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Right on schedule.

*For full program details, contact your local Toro distributor. 24 Hour Fast Track and Direct Today 48 Hour delivery are available in the 48 contiguous states and cover only parts supported by The Toro Company, Minneapolis, and do not include irrigation or certain engine parts. Program subject to carrier delivery restrictions. ©1993 The Toro Company, The Toro Company, 8111 Lyndale Avenue South, Minneapolis, Minnesota 55430. “Toro” is a registered trademark of The Toro Company.
Want to develop a powerful information-gathering tool for your business at surprisingly low cost? Implement a system to track and analyze all incoming telephone calls to your business. These calls, particularly those from customers, are a treasure of data for the owner of any lawn care or landscape maintenance business.

Not popular, yet
Not everyone’s already doing this. Only a half dozen or so lawn care business people, out of an audience of about 150 at a PLCAA educational session this past November, admitted they routinely log information they receive from incoming phone calls.

This really surprised session leader Dr. Scott Mason, who described data coming from customer phone contacts as one of several information sources that allows a small company to compete with the big guys.

Mason is with Walker Research, a consulting firm headquartered in Indianapolis.

“If you collect and monitor data on transactions, you’ll be well ahead of competitors,” says Mason.

Listen!
Concentrate on listening to your current customers first.

“Most of tomorrow’s business comes from retaining today’s customers,” says Mason. Today’s customers:

- may increase their business with your company as you offer new or expanded services.
- may recommend your company to others.

The flip side is that customers can, as easily, dump your services and/or badmouth your company to family and friends. That is, if you don’t have a system to record, analyze and respond to their questions, complaints or concerns.

But by maintaining an accurate and regularly reviewed telephone log, business owners can respond to customers on a more timely and personal basis. They can resolve complaints and answer service calls, and retain customers that might have been lost.

Marketing tool
The owner can also use telephone data for marketing purposes.

For example:
- Are contract renewals ahead or behind last year?
- On what day of the week do most new business inquiries in?
- What kinds of services are people being referred to by customers?

Basic bean counting—particularly when it comes to customer information—is often overlooked or under-estimated by the small business owner.

“Somebody at your phone should record every call that’s coming in, who called, when it came in, and all the information that you think you’re going to need,” says Mason.

—Ron Hall

Two styles of phone logs are shown above. One is simpler, and could be used by almost any kind of business. The second is more customized and allows room for more comments about follow-up actions and a line to confirm that the customer is satisfied.
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For everything it doesn't do.

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— Dacthal doesn't leach, because it isn't water soluble, and it's biodegradable, too.

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— Dacthal doesn't let weeds get out of control. On crabgrass, annual chickweed, spurge, foxtail, Poa annua, and over 15 other annual grasses and broadleaf weeds, Dacthal is the proven preemergent herbicide performer.

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Is your irrigation system operating at top efficiency?

As a major user of water, the green industry is in the spotlight. Save money—and our resources—by checking out your irrigation system.

If you or your department are under pressure from your superiors to cut costs, one of the ways might be taking a thorough look at your irrigation system and either recommending changes or consulting an irrigation designer.

"An irrigation system that is designed and installed correctly can save substantial amounts of money during the operational life of the system," says Kurt Hall of Water Management Specialists, Houston, Tex. "In most cases, the additional cost it would take to make the system water- and cost-efficient are returned in less than a year."

For instance, just using a triangular head pattern instead of a rectangular one is saving the city of Houston $751.16 per month (see tables).

Many irrigation systems are installed without any consideration for the operations costs, Hall contends. Some of the reasons for this sad commentary on water conservation include:

- lack of design skill or knowledge;
- lack of the basic understanding of the relationship between plants and water;
- designing to a pre-conceived irrigation budget;
- lack of familiarity with new techniques and products;
- not designing to the "big picture" (establishing precipitation rates, and irrigation schedules developed for the design);
- designing to installation cost instead of long-term and operational costs.

"The underlying reasons for poor irrigation design," Hall says, "can be broken down into lack of knowledge, skill and training; and profit motivation. When these two are combined, the results can be horrific."

1) Is the system designed for the application? There is no such thing as one size fits all.
2) Have the components been teamed efficiently? Make sure sprinkler heads, for instance, are fitted into the design just for easier maintenance.
3) Are manufacturer's specifications followed? The manufacturer knows much more about its own products than even the irrigation designer/contractor.
4) Would more heads with a more conservative design be more efficient? A poorly designed system will always cost you extra.
5) Are borders respected? Spraying over concrete and other borders just to reduce the number of heads in the design costs more money than proper design.
6) Are water shut-off devices and moisture sensors part of the design?
These devices will easily pay for themselves over a very short period of time, Hall says. Their installation cost is minor.

7) Have you calculated irrigation schedules? "A very conservative dollars savings amount that can be attributed to irrigation schedules is 35-45 percent of the monthly average water bill," Hall contends.

"It would take volumes to list all of the wrong things that are done. However, here are the biggest problems:

- Head placement that has been "guessed" or "eye-balled."
- Shrubbery zones mixed with turf zones.
- Spray heads mixed with rotary heads.
- Schedules that have not been calculated for the design; for instance, 30 minutes for rotors and 15 minutes for spray."

Water is a scarce and valuable resource. If you have any doubts as to the efficiency of your system, the money you spend now could result in multiple savings over the next few years.

Hall gave a presentation on "Designing for Irrigation Efficiency," from which this article is taken, at the Irrigation Association's annual International Exposition & Technical Conference in New Orleans late last year.

—Jerry Roche

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<tr>
<th>Design Efficiency - VS - Operational Efficiency</th>
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<tr>
<td>Note: Head Spacing and Pressure Contours @ 45' x 39' @ 40 PSI.</td>
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<td>Noon &amp; Data derived from Hunter Industries Profile Software</td>
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Water Cost Value: $0.06 per gal. (Irrigate Even Water Only No Strings) 1
Water Cost and Charge for 6" of Water during the month of July 2
Source: (1) City of Houston 1992/93 | (2) Texas Water Dev. Board |

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This savings possible by designing the system to peak efficiency and utilizing industry available software. Additional savings possible due to current irrigation scheduling.
Turfcat’s 4WD redefines upward mobility.

Introducing the new, 4WD Turfcat®

The 4WD Turfcat T422D climbs steep hills* with just a flip of a switch. For better side hill traction, a step on a pedal engages the differential lock.

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**Dependable hydraulic systems.**

Best of all, the Turfcat gives you a new generation of reliability with our exclusive, hydraulic 4WD and hydraulic PTO. Systems that do away with a host of moving parts. The results are smoother operation and longer life with dramatically less maintenance.

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See your distributor today for a demonstration. Find out how you can improve your upward mobility.

On-demand 4WD system with differential lock delivers hill climbing power with less scuffing.

High capacity, deep tunnel decks deliver both moving quality and productivity. 60” or 72” side or rear discharge rotaries. 60” fine-cut flail.

Front-mounted implements powered by efficient, hydraulic PTO Drive.

Power steering reduces operator fatigue.

Controls within easy reach.

Choice of high-back suspension seats for all day comfort.

*Consult your operator’s manual for safety instructions when mowing hills.

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Dylox. If you don't know why that's important, we'll bring you up to speed.