

a copy to the necessary members for their perusal prior to the date of a meeting. Use visual aids, if necessary, to explain items in the budget. This might include slides, charts, graphs, blueprints, etc.

3. **Personal appearance.** When you are presenting a budget show your members that you are a businessman in the way you dress.

Once your budget has been approved shoot for 98% accuracy. Although the golf course superintendent is dependent upon weather conditions to establish his annual expenditures, a good superintendent can stay within 2% over or under his forecasted figures. Labor continues to be our single largest expenditure in golf course maintenance. Other large accounts include the purchase of chemicals, materials, parts, and expendable supplies.

The purchasing of the aforementioned items is an area where we, as purchasing agents, can save our golf courses thousands of dollars each year. The best example is a recent set of price quotes on chemicals which showed a price variance of as much as 30% for specific items. With golf courses spending between \$30,000 and \$100,000 annually on chemicals and supplies it is our job to get the proper materials, to do the proper job, for the best price.

The following guidelines will help in purchasing:

1. Know the materials you will need. Using past records and current research results, develop a program for the upcoming year and forecast the types and amounts of material you will need.

2. Develop a purchasing strategy relative to the club's financial position. Be aware of early order discounts and early pay-

ment discounts. Be sure that your payments for purchases fit into the cash flow of the club comfortably.

3. Shop around and compare prices. Buy only reputable products from reputable distributors. Send out a list of materials you are purchasing and let the distributors that you deal with quote you a price. If you are not currently doing this, the results will shock you! Prices for identical products may vary a great deal between different distributors.

For further help in budget preparation refer to **The Budget Process on a Golf Course** available from the Golf Course Superintendents Association of America. When purchasing items such as chemicals, fertilizers, paint, repair parts, etc. shop around and spend your clubs' money as if it were your own. Add to your foundation of agronomic skills and manage your golf course like a business - it is one.

Bruce R. Williams, Bob O'Link G.C.

MUCH NAMES NGF EXECUTIVE DIRECTOR

NORTH PALM BEACH, Fla.--Sheridan (Joe) Much has been named executive director of the National Golf Foundation by David Hueber, the NGF's new president.

Much, 60, joined the Foundation staff in 1968 after a 20-year newspaper career. He traveled the West Coast as a field representative and served as Western Director before moving to headquarters in 1982 as director of field services. He was named acting executive director in July, 1983.

National Golf Foundation



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