

## FTGA show to offer new workshops in farewell to Tampa

ORLANDO — Several new workshop topics will highlight the 1989 Florida Turfgrass Conference and Show at Tampa's Curtis Hixson Convention Center Oct. 8-11. This year's workshop topics :

- Weed identification and control
- Aquatic Weed Control
- Aerification
- Effluent
- Landscape and sports field management and practices
- Fungicides for disease control
- Irrigation, mowing and renovation
- Troubleshooting turf equipment
- Labor relations and personnel management
- Personal financing
- Disease, nematode and insect management in the landscape
- Plant selection and maintenance.

Seminar categories will be golf turf, basics of turf management, principles of turf management and commercial turf.

FTGA officials look for 2,000 to attend the last conference in Tampa. It moves to Orlando in 1990 and then to Jacksonville for several years.

Pioneer turf researcher Tom Mascaro will be the keynote speaker. For more information, contact the FTGA, 302 S. Graham Ave., Orlando, FL 32803; phone 407-898-6721.

## Ford Lauderdale's Fairchild Garden to host first international conference on palm horticulture

FORT LAUDERDALE — The First International Symposium on palm horticulture will be Oct. 5-6 in the Corbin Building at the Fairchild Tropical Garden, reputed to have one of the finest collections of mature palm species in the United States.

According to the University of Florida's Institute of Food and Agricultural Sciences, co-sponsor, the symposium will present "the latest information on the cultivation of ornamental palms, with reports by industry and university leaders in mineral nutrition research of palms, pests and diseases, field production, seed germination, seed

plantations, interiorscape use, landscape use and much more."

Registration fee of \$25 (\$15 for members of Fairchild Tropical Garden or the International Palm Society) is payable no later than Sept. 1. Checks should be made payable to the University of Florida Foundation. Admission will be \$10 higher at the door.

For more information, contact Dr. Alan W. Meerow at 305-475-8990 or write to Palm Symposium, University of Florida, Fort Lauderdale REC, 3205 College Ave., Fort Lauderdale, FL 33314.

## Most women won't try to carry an iron more than 75 yards

*(Continued from page 38)*

come down because, for the record, they have scored better against the 'official' course.

"Unless, of course, you compound the problem by setting the pins on the front edge of the greens. Remember, most of them are coming in there with woods!

"In fact, most women won't even try an iron unless she has a carry of 75 yards or less, Dye said.

"Five iron or nine iron, it doesn't really make too much difference," said Dye, whose 223 in the 1979 Senior Women's

Amateur still stands as the record. "I would hate to say this in front of a group of club manufacturers, but women tend to hit all their woods the same distance and all their irons the same distance."

Throughout her presentation, Dye reminded her audience that she was advocating the construction of a second set of tees for women players, not moving the current set forward.

"Just as the men have a choice of three, and sometimes four, sets of tees," she said, "the women should have some realistic choices, too."

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## FGCSA board votes to fund technician at Fort Lauderdale

NAPLES — A Florida superintendent has become the second woman in the nation to become certified, the University of Florida's Research and Education Center at Fort Lauderdale will get a turf technician and the FGCSA will oppose the establishment of a second community college program to train assistant superintendents.

Those were the items of general interest to come out of a five-hour FGCSA board meeting May 21 at which President Cecil Johnston announced that the herbicide Hoelon most likely will be labeled for special use in Florida.

Kim Hemauer, superintendent of the Oak Bridge CC in Ponte Vedra Beach, earned



LARRY KJEFFER/JANLARK

Dennis Lyon, president of the Golf Course Superintendents Association of America, is flanked by FGCSA President Cecil Johnston, right, and Vice President Joel Jackson. Lyon said that, according to preliminary surveys, the international convention in Orlando next February will set an attendance record.

her certification early in April. Had the paperwork been completed a few days earlier, she would have beaten Terri Heaphy of Norfolk, Va., who became the nation's first female certified golf course superintendent March 29.

The FGCSA board voted to pay half of a

\$60,000 proposal by the UF's Institute of Food and Agricultural Sciences to finance a turf technician for two years at the Fort Lauderdale Center if the Florida Turfgrass Association will fund the other half from the Florida Turfgrass Research Foundation.

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One of the technician's primary jobs will be to maintain playing conditions on a new 20,000-square-foot putting green to be built for research at the center with volunteer labor and donated materials.

The FTGA should have no trouble coming up with its half of the money, said Ray Hansen, FGCSA secretary-treasurer, since the FTGA's research foundation already is holding \$13,000 donated by the South Florida GCSA and earmarked specifically for support of the new green.

"And we've raised another \$14,000 this year that will be donated to the FTGA and earmarked for the same thing," said Hansen. "That means all you have to come up with is \$3,000," he said to John Luper, FTGA president.

"I'm sure the (FTGA) board won't have any problem coming up with the \$3,000 (out of the general fund) if it is sure that is



John Luper, left, president of the FTGA, discussed financing a turf technician at the Fort Lauderdale Research and Education Center. Listening is John Foy, USGA agronomist for Florida.

what the Florida superintendents want," Luper said.

A poll of the external vice presidents — Gulf Coast and Suncoast chapters were not represented — indicated unanimous support.

Action on the community college issue came in response to preliminary inquiries

by Palm Beach Community College and other institutions interested in starting programs modeled after the highly successful one at Lake City.

"It's very lucrative for the colleges because it is agri-business and they can get matching federal funds," said Kevin Downing, former FGCSA president and current chairman of the research committee.

"This is very premature," said one board member. "Lake City can graduate 50 assistant superintendents a year. Any more than that would flood the market."

"What is needed," said Downing, "is a program that would give credits that can be transferred to a four-year program at the University of Florida."

He also cited the need for short-term certificate programs for irrigation technicians, equipment operators, pesticide applicators and other skilled workers.

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THE FLORIDA GREEN / SUMMER 1989

# Lake City sends out 103 interns worldwide

LAKE CITY — A total of 123 students at Lake City Community College's schools of Golf Course Operations, Landscape Technology and Turf Equipment Service Technology are getting on-the-job training at 103 locations this summer, including three in foreign countries and 14 others out of Florida.

Golf Course Operations students must complete two summer internships in order to qualify for associate of science degrees, while landscape and TEST students take only one.

Participating companies:

**NORTH & WEST FLORIDA** — Turkey Creek G&CC, Alachua; Specialty Products & Services, Lake City; Gainesville G&CC, Gainesville; Killlearn CC, Tallahassee; Curry Landscaping Nursery, Williston; Tallahassee Nurseries; Sandestin Beach Resort, Destin; Greenery Scenery, Tallahassee; West End GC, Gainesville.

**JACKSONVILLE WEST** — Jacksonville Public GC; North Florida Landscape; Duval Landscape; Magnolia Point G&CC, Green Cove Springs; Willow Lakes; Zaun Equipment Co.; Pineview G&CC, Macclenny.

**JACKSONVILLE EAST** — Poyer Horticultural Services; Deerwood CC, Hidden Hills CC, Ponte Vedra Inn & Club; Tresca Industries; Selva Marina CC, Atlantic Beach; Marsh Creek CC, St. Augustine; Queens Harbour; Tigerhole Landscape Co.

**TAMPA BAY - SARASOTA** — Mainlands GC, Pinellas Park; Clearwater CC, Clearwater; Debra Equipment Co., Tampa; TPC of Sarasota; Sun City Center; Avila G&CC, Lutz; Bradenton CC, Bradenton; Walden Lakes Polo & CC, Plant City; Diamond Hill G&CC, Valrico; Feather Sound CC, Clearwater; Saddlebrook G&T Resort, Wesley Chapel.

**ORLANDO** — Bay Hill Club; Heathrow CC, Heathrow; Foliage Design System; Hunters Creek; Tresca Industries; Walt Disney World, Lake Buena Vista; Oylar Brothers Co.; The CC of Orlando; Isleworth CC, Windermere.

**SOUTHWEST FLORIDA** — Bonita Bay Club, Bonita Springs; Wildcat Run, Estero; Wyndemere CC, Naples; Kelly Greens G&CC, Fort Myers; Fiddlesticks CC, Fort Myers; Eagle Creek CC, Naples; Landmark Growers, Punta Gorda; Landscape Plus, Arcadia; Pelican Bay West, Bonita Springs; Wildcat Run, Estero; Vines CC, Fort Myers.

**NORTH CENTRAL FLORIDA** — Sugar Mill CC, New Smyrna Beach; Black Diamond Ranch, Lecanto; Patrick AFB GC; Pelican Bay G&CC, Daytona Beach; Marion Oaks CC, Ocala; LaCita CC, Titusville; Palm Coast.

**EAST FLORIDA** — John's Island West, Wabasso; Rood Landscape, Tequesta; Orchid Island, Vero Beach; Town & Country Landscape, Melbourne; Sandridge GC, Vero Beach; Sailfish Pointe GC, Stuart; Jenkins Landscape, Hobe Sound; Mariner Sands CC, Stuart.

**SOUTH FLORIDA** — Hector, Inc., Deerfield Beach;

Boca Woods CC, Boca Raton; Boca Lago CC, Boca Raton; Coral Oaks GC, Cape Coral; Eagle Trace, Coral Springs; St. Andrews CC, Boca Raton; Tropical Plant Rentals, Lake Worth; Pine Island Ridge CC, Fort Lauderdale; Atlantis GC, Atlantis; Boynton Landscape, West Palm Beach.

**GEORGIA-TENNESSEE** — Royal Oaks GC, Cartersville, Ga.; Atlanta CC, Atlanta; Chattanooga G&CC, Chattanooga, Tenn.; The Honors Course, Ooltewah, Tenn.; CC of Columbus, Columbus, Ga.; Calloway Gardens, Pine Mountain, Ga.; Fox Creek GC, Smyrna, Ga.; Athens CC, Athens, Ga.; Ansley GC, Atlanta; Turf Care Products, Atlanta.

**ATLANTIC COAST** — Southbridge GC, Savannah, Ga.; Landscape Design Dept. of Jekyll Island, Ga.;

Summer Beach Resort & CC, Fernandina Beach, Fla.; Amelia Island Plantation, Fla.; Long Cove Club, Hilton Head, S.C.; Kiawah Island, Charleston, S.C.; Augusta National, Augusta, Ga.; White Oak Plantation, Yulee, Fla.

**OUT OF REGION** — Boyd Nurseries, Newport News, Va.; Daly Landscape Design, Kenner, La.; Finnish Sports Institute, Vierumaki, Finland; Department of Agriculture, Fisheries and Parks, Bermuda; Blue Mountain at Wolf Laurel, Mars Hill, N.C.; University of Southern Mississippi, Hattiesburg; Harbor Point, Everett, Wash.; Birdwood GC, Charlottesville, Va.; Blackwolf Run GC, Kohler, Wisc.; Taylor Made Landscaping, Farmingdale, N.J.; Busch Properties, Williamsburg, Va.; Hazeltine National GC.

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# Palm Beach, Buckner win Poa Annua titles; scramble nets \$4,300

NAPLES — Palm Beach won the team title, Marlon Buckner and Dick Harrell took the individual trophies and Glen Klauk and Mark Henderson won the scramble but the real winner of the Eighth Annual Poa Annua Classic May 20-22 will be a graduate student in turf research at the University of Florida.

Nearly \$4,300 was raised by 116 players for the Dr. G.C. Horn Endowment Fund at the second annual Granny Horn Memorial Scramble, which kicked off activities of the three-day weekend sponsored by the Everglades Chapter at the Naples Beach Club and Hotel.

Horn, mentor of a generation of University of Florida turf students, was killed in an automobile accident in December, 1987. Proceeds from the endowment in his honor help finance graduate studies at the university.

Sandwiched in between the two tournaments was a five-hour seminar on architecture by Brian Silva and, for FGCSA board members, a four-hour-plus meeting. The hundred-or-so others not involved in either of Sunday's official activities had the day for sand, surf and sightseeing before the annual buffet banquet.

### GRANNY HORN MEMORIAL SCRAMBLE

(May 20, 1989, Two-man teams net, using 35 percent of lowest player's handicap)

1. Glen Klauk-Mark Henderson, 60.6; 2. Jon Hayo-



LARRY KEFFER/JANLARK



LARRY KEFFER/JANLARK

GCSAA President Dennis Lyon, far right, watched as the team from Palm Beach GCSA accepted its trophy. From left are Dick Blake, Bocaire CC; Glen Klauk, Delray Dunes G&CC; Peter Brooks, Everglades Club; Walt McMahon, The President CC.

- Norm Magira. 61.05; 3. John Foy-David Oliver, 62.6; 4. Gary Hayde-George Palmer; 5. David Moote-Bill Wilson, 63.45; 6. Ron Garl-Max Brown, 63.55.

7. Rick Walker-Sid Solomon, 63.9; 7. Dick Bessire, Cary Lewis, 63.9 ; 7. Scott Hamm-John VanVranken, 63.9; 10. Gordon Lewis-Fuhr, 64.2; 11. Jerry Redden-Paul Goff, 64.2; 12. Tom Benefield-Greg Plottner, 64.8.

13. Ondo-Blanford 64.95; 14. Zakany-Jacoby 65.55; 15. Hopkins-Rogers 65.60; 17. McCoy-Ellis 65.8; 18. Barrett-See 65.95; 19. Cheesman-Broome 66.1; 20. Witt-Atwood 66.7; 21. Harrell-Hinn 67.25; 22. Smith-Lottes 67.3; 23. Shevlin-Glase, Duffy-Leary, Millhollen-Lemmel, Powell-Zakany 67.8.

27. Ayers-Miles 67.95; 28. Bittner-Raley, Spainhour-Cozelmann, Sartain-Miller, Fatica-Rejko 68.15; 32. Holmes-Reano 68.6; 33. Jarrell-Majewski 68.8; 34. Fischer-Seigfried 69.3.

### POA ANNUA CLASSIC

(May 22, 1989, Individual gross and net) (Prize Winners)

**TEAM CHAMPIONSHIP** — 1. Palm Beach (Dick Blake, Walt McMahon, Peter Brooks, Glenn Klauk) 276; 2. Everglades (Ron Richards, Bob Shevlin, Dan Surman, John Van Vranken) 277; 3. South Florida (Gary Fischer, Bob Harper, Joe Pantaleo, Ed Ramey) 282; 4. (tie) Central (Joel Jackson, Joe Ondo, Sid Salomon, Rick Walker) and Ridge (Marlon Buckner, Mark Hopkins, Al Puckett, Bob Ellis) 283. 6. Treasure Coast (Scott Bell, Kevin Downing, David Oliver, Mike Perham) 288; 7. Suncoast (Ed Fatica, Mike Miles, Gary Smither, Tuck Tate) 295.

**SUPERINTENDENTS (GROSS):** 1. Marlon Buckner 71; 2. Mark Hopkins 71; 3. Fred Klauk 72; 4. Dave Oliver 73. **NET:** Walt McMahon 65; 2. Dan Surman 67; 3. Dick Blake 68; 4. Ed Ramey 69.

**SUPPLIER/SPONSORS (GROSS):** 1. Dick Harrell

- 69; 2. Bernie Smith 70; 3. Tom Holmes 73; 4. Dick Bessire 74. **NET:** 1. Dave Barnes 65; 2. Brad Reano 65; 3. Bill Lloyd 66; 4. Bill Gamble 67.

**HIGH SCORES:** Keith Cantwell (Superintendents) and Joe Churchill (Sponsor/Suppliers)

### (Individual Scores)

#### CENTRAL FLORIDA

- Joe Ondo ..... 73-70
- Sid Salomon ..... 77-71
- Rick Walker ..... 77-71
- Joel Jackson ..... 89-71
- Buddy Blanford ..... 77-74
- Dennis Parker ..... 83-75

#### EVERGLADES

- Dan Surman ..... 91-67
- Ron Richards ..... 77-70
- John Van Vranken 76-71
- Paul Goff ..... 79-71
- Hank Maus ..... 99-71
- Mark Black ..... 84-72
- Roy Bates ..... 88-72
- Bob Sanderson ..... 83-73
- Lou Conzelman ..... 84-73
- Bill Pery ..... 93-73
- Kevin Scott ..... 80-74
- Bob Shevlin ..... 85-74
- Jim Witt ..... 92-74
- Mike Mongoven ..... 98-74
- Mark Talmadge ..... 84-74
- Dick Naccarato ..... 85-75
- Pat Raley ..... 86-75
- Steve Ciardullo ..... 90-75
- Dave Hale ..... 94-76
- Bill Brooks ..... 94-76
- Jack Faulk ..... 83-77
- Mark Atwood ..... 95-77
- Dick McCoy ..... 100-77
- Dave Moote ..... 94-78
- Wayne Lippold ..... 102-78
- B Carmouche ..... 104-87

- Keith Cantwell .... 120-90
- Bob Gruber ..... 103-91
- Dick Mohr ..... NC
- Bob Bittner ..... NS
- Clint Smallridge ..... NS
- Bob Volpe ..... NS

#### NORTH FLORIDA

- Fred Klauk ..... 72-69
- Eddie Snipes ..... 104-97
- Tom Cowan ..... NC

#### PALM BEACH

- Walt McMahon .... 84-65
- Dick Blake ..... 104-68
- Peter Brooks ..... 78-71
- Mark Henderson .. 76-72
- Glen Klauk ..... 78-72
- Scott Zakany ..... 79-72
- Jeff Klonz ..... 86-73
- Dave Court ..... 81-76
- Pat Kerney ..... 89-76
- Scott Foster ..... 105-77
- Bill Whitaker ..... 80-79
- Dick Lemmel ..... 94-82
- Paul Crawford .... 105-82

#### RIDGE

- Marlon Buckner ... 71-67
- Mark Hopkins ..... 71-67
- Al Puckett ..... 90-72
- Bob Ellis ..... 84-77
- Bobby Jacoby ..... 83-81
- Chuck Rodgers .. 104-84

## Lake City graduates 35

(Continued from page 20)

Orlando; Daron Murrell, Jacksonville; Bobby Perez, Naples; Roberto Rowley, Republic of Panama; James Sprinkle, Lake Worth; Ronald Turner, Gadsden, Ala.; Matt Willacker, Naples; Ronald Williams, Gainesville.

**TEST CERTIFICATES** — Darby Bailey, Lake Park; Johnny Collins, East Point; Charles Dufrene, East Point; Ray Hohenstein, White Springs; Owen Kane, Tallahassee; Steve McNeill, Lake City; Chet Marlowe, Daytona Beach; Mark Majel, Lake City; Paul Merritt, Wellborn; Robert Paisley, Franklinton, La.; Steve Plummer, Newberry; Chris Rhoden, Macclenny; Linda Smith, Fort Myers.

## ASSOCIATION NEWS

### SOUTH FLORIDA

Ed Ramey ..... 79-69  
 Joe Pantaleo ..... 74-70  
 Bob Harper ..... 76-71  
 Gary Fischer ..... 74-72  
 Alan Weitzel ..... 84-72  
 Dave Lottes ..... 98-86  
 Paul Bondeson ..... NC

### SUNCOAST

Mike Miles ..... 75-72  
 Gary Smither ..... 75-72  
 Ed Fatica ..... 84-75  
 Tuck Tate ..... 93-76  
 Fred Brown ..... 93-93  
 Doug Powell ..... NC

### TREASURE COAST

David Oliver ..... 73-69  
 Scott Bell ..... 91-71  
 Kevin Downing ..... 80-74  
 Mike Perham ..... 92-74  
 Tim Cann ..... 86-76  
 Rick Wise ..... 106-88

### WEST COAST

Tom Benefield ..... 85-71  
 Greg Plottner ..... 89-75  
 Cecil Johnston ..... 102-76  
 Frank Cook ..... NC

### SUPPLIERS

Dave Barnes ..... 82-65  
 Bill Lloyd ..... 77-66  
 Bernie Smith ..... 70-68



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1989 Poa Champion  
 Marlon Buckner

Dick Bessire ..... 74-69  
 Tom Holmes ..... 73-70  
 John Foy ..... 82-70  
 Nat Hubbard ..... 90-70  
 Roger Hruby ..... 88-71  
 Bill Fowler ..... 75-72  
 Gary Hayde ..... 87-72  
 George Palmer ..... 84-73  
 Glenn Zakany ..... 85-73  
 Bill Silson ..... 85-74  
 Ted Owen ..... 99-74  
 Jerry Redden ..... 90-76  
 Taylor Eli ..... 104-76

L. Stratton ..... 102-84  
 John Asp ..... NC  
 Obie Lawson ..... NC  
 Joe Lockhart ..... NC  
 Ed Roman ..... NC

### SPONSORS

Dick Harrell ..... 69-64  
 Brad Reano ..... 78-65  
 Bill Gamble ..... 88-67  
 Mark Siegfried ..... 92-68  
 Adam Lippold ..... 81-69  
 Ian McInnis ..... 94-69  
 Gordon Lewis ..... 79-72  
 Mike Massey ..... 83-72  
 Jim Parker ..... 79-73  
 Greg Wright ..... 83-73  
 Daryl Rejko ..... 85-73  
 Rodney Davis ..... 84-74  
 Chuck Garrett ..... 86-74  
 Keith Longshore ..... 85-75  
 Max Brown ..... 86-75  
 Charlie Campbell ..... 94-76  
 Joe Conoly ..... 94-76  
 Butch Gill ..... 88-77  
 Joe Johnson ..... 100-77  
 Don Delaney ..... 88-78  
 Bill Stonestreet ..... 96-78  
 Bob Toski ..... 96-78  
 Odell Spainhour ..... 94-79  
 Mike Bonetti ..... 99-81  
 Joe Kempeneer ..... 107-82  
 Greg Pagano ..... 104-83

## Spots going fast for Crowfoot Open at Grand Cypress Resort Aug. 6-7

ORLANDO —All 144 spots in the annual Crowfoot Open will be gone shortly after *The Florida Green* arrives in the mail, according to Larry Kamphaus, superintendent at nearby Walt Disney World. "Some people are going to wait too long and get left out," he said. "It happens every year."

Entry fee of \$65 includes a banquet Aug. 6 and the tournament on the New Course, which begins with a 9 a.m. shotgun Aug. 7.

Entry blanks were distributed to FGCSA external vice presidents at the Poa Annuu Classic in Naples May 21.

The Grand Cypress Hyatt is extending a special room rate of \$85 per night. The education program scheduled Sunday morning, Aug. 6, had not been finalized at press time.

Dick Campbell ..... 104-84  
 Adrienne Jahna ..... 102-87  
 Dennis Niemayer ..... 116-90

Joe Churchill ..... 124-100  
 John Barrett ..... NC  
 Steve Demillio ..... NC

Dana Hager ..... NC  
 Sonny Smith ..... NC  
 Steve Tubbs ..... NC

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Landscape Plant Selection and Management  
Labor Relations and Personnel Management  
Personal Finances and Money Management

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# BUDGETS...

*Planning, preparation and tact are the keys*



**BY MARK A. TODD**

What exactly is a budget?

A budget can be defined as a working plan showing the amount of funds needed to maintain the normal operation of an organization for a given period of time.

Budgets may be prepared on a quarterly, biannual or annual basis. From here on, I will be referring to an annual budget designed to be used by the golf course superintendent.

In order for a budget to be successful, it must be carefully planned. Not only is it

important for a superintendent to formulate his budget accurately, he also must be able to sell it to his superiors.

The failing of a budget is most often due to improper preparation.

You can't begin planning a budget by blindly guessing what your needs will be for the upcoming year. You must have facts to go on. This requires careful research and the use of as many resources as you can get your hands on. It's also a good idea to start planning your budget as early as possible. This will give you plenty of time to gather all the information you need so that you will be prepared before the

budget deadline.

When first preparing a budget, a superintendent's primary objective should be to outline what he needs for the upcoming year. This is usually evident to the superintendent who has been at the same golf course for several years. For the superintendent who is creating a budget for the first time, this can be a real challenge. In either case, there are always some available resources to use.

Other things to consider are long-range projects including capital improvements for the next three to five years. Taking this  
*(Please see COMMITTEE, page 50)*

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From the Lake Wales Farm each circle represents 50 miles.

# Committee likely to approve a budget it helped write

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into consideration may save you unnecessary costs in the meantime.

Take inventories. This tells you what you already have. Last year's budget may have purchased items which will not be used up by the end of the fiscal year.

Make sure you find out what your superiors and membership expect to be covered in the budget. Be aware of any special

events, projects or purchases which might be expected to come out of your budget.

After closely evaluating all areas mentioned above, you should have a fairly accurate account of what your budget needs will be for the upcoming year. It is also advisable to consider a contingency factor for each category which is applicable.

After you have established your proposal, your next step is to sell it to your

greens committee and/or membership. By using a little tact and careful planning, you can bring the odds into your favor.

One approach to selling your budget is by having your greens chairperson or committee formulate it with you. By going over costs and expenditures together, you won't be presenting any surprises come proposal time.

Let's face it: a greens committee is going to be more apt to respond favorably towards a budget proposal that they helped formulate. Another advantage to this approach is that the greens committee is aware of any capital improvements or events in the planning stages, thus helping you out with the planning of this year's and maybe even next year's budget too.

But no matter what method you decide to use to sell your budget, the objective should always be the same: to make your proposal look as attractive as possible. Even the most thought-out budgets are useless unless they can be justified and approved.

The time spent preparing a budget can also be looked at as an investment. By careful planning, you may eliminate problems which might occur later, especially during the last months of the fiscal year.

By considering the guidelines mentioned above, you can greatly increase your chances of success in preparing a budget which will work for you.

## Help is all around you...

Where can you get help? Here are some places to look for ideas:

- Previous budgets are always an excellent reference. If you prepared the previous budget, go over it and find out how accurate you were. If you made mistakes, find out why and compensate in those areas for the upcoming year.
- Key employees. They may have ideas which may help you.
- Club accountant may also assist you.
- Trade publications and periodicals also are good.
- Superintendents at neighboring golf courses, especially the more experienced ones who have been in your area for awhile.

### BUDGET PREPARATION CHECKLIST

<b>Salaries &amp; Wages</b>	Make sure to add a contingency factor for overtime, raises, etc. Review old time cards and labor records. For wages, be sure to consider all permanent and seasonal employees plus extra labor.
<b>Fertilizer</b>	Look at past fertilizer records and fertilization programs. Also consider inventory on hand.
<b>Chemicals</b>	Fungicides, herbicides, insecticides, wetting agents, nematicides, etc. Consider present stock. Review old pesticide application records.
<b>Irrigation</b>	Review inventory, average cost-of-repair records for sprinkler heads, pipes, fittings, valves, drain tile, etc.
<b>Equipment Parts</b>	Parts for mechanical repairs can be projected from past cost records.
<b>Gas &amp; Oil</b>	Again, past gas and oil records would give an accurate cost projection.
<b>Golf Equipment</b>	Pins, flags, stakes, cups, tee markers, towels, etc. Past records of vandalism would give an estimate of how much contingency to allow.
<b>Landscaping</b>	Include annuals, ornamentals, mulch, border edging, etc.
<b>Sand &amp; Topdressing</b>	Look at past records.
<b>Seed &amp; Sod</b>	Look at last year's overseeding records. Consider any sodding projects in the planning stages.
<b>Electricity</b>	Average past records
<b>Water</b>	Average gallons used over past years.
<b>Telephone</b>	Use past records
<b>Tennis Courts</b>	Past records
<b>Swimming Pools</b>	Past records
<b>Miscellaneous</b>	Employees' uniforms, office supplies, vehicle license and registration, dues, meeting and conference expenses.