

ver if you feel his claim is not legitimate. Protecting your rating can lower your tax rate. The important point is, always put the circumstances of employment in writing; keep records.

PROPERTY TAX

Your shop inventory and the cars (if you own the concession) are part of your personal property that is taxable in states or communities where this tax applies. Do the very best you can to obtain an equitable assessment on these items. You may find a local assessor who knows something about golf or who plays golf. His knowledge would allow him to better appreciate your circumstances.

INCOME TAX

If you are a large operator, netting around \$40,000 to \$50,000, you may wish to incorporate. There are many tax advantages for those in this income range. Don't overlook the possibility, however, that incorporating may be advisable for professionals with incomes half those amounts.

DEDUCTIBLE ITEMS

Most professionals are aware of these standard deductions in the golf business: cost of goods sold, wages, office and shop supplies, advertising and promotion, professional dues, meetings, business travel, tournament expenses, repairs, interest, business and health insurance, accountant fees and so on.

Here are a few, which sometimes aren't considered: personal caddie fees at your club when playing with members (it's part of your expected function and is a legitimate expense), special clothing (blazers for your staff during tournaments and anything else that would be considered as part of a uniform), any special functions for your staff, which would be considered employee benefits (staff picnic or party, for example), and donations of old clubs to a school or bazaar (plus, of course, any donations of prizes to junior events or special tournaments). There are many possibilities, which are legal and which are frequently overlooked.

When you have developed the per-

sistence that's necessary for adequate record keeping, you may wonder what to do with all the accumulated paperwork. The United States Government Printing Office provides a publication entitled "Guide to Record Retention Requirements," which assists businessmen and the general public by telling them 1) what records must be kept; 2) who must keep them, and 3) how long they must be kept. It may be of some help to you. Simply write: United States Government Printing Office, Washington, D.C., for more information.

Although the role of the golf professional continues to increase in complexity, he cannot allow himself to fall behind the rapidly changing scene. At the same time, the professional must find ways to cope with these new developments without destroying his ability to perform his traditional functions. Records are extremely important; see that they are done well. But remember, you'll probably never hear a golfer say, "There goes our pro. He's a terrific accountant." □

2d installment, state, one-quarter estimate due	_____
June 20 State sales tax due	_____
City sales tax due	_____
CORPORATE	INVENTORY
FISCAL	_____
YEAR ENDS	
JULY	
July 5 Records to accountant for June	_____
July 10 Federal depository receipts	_____
July 20 State sales tax due	_____
City sales tax due	_____
July 31 File Form 941 Federal Withholding Tax and Social Security	_____
AUGUST	
August 5 Records to accountant for July	_____
August 10 Federal depository receipts	_____
August 20 State sales tax due	_____
City sales tax due	_____
SEPTEMBER	
September 5 Records to accountant for August	_____
September 10 Federal depository receipts	_____
September 17 3d installment, Federal, one-quarter estimate due	_____

3d installment, state, one-quarter estimate due	_____
September 20 State sales tax due	_____
City sales tax due	_____
OCTOBER	
October 5 Records to accountant for September	_____
October 10 Federal depository receipts	_____
October 20 State sales tax due	_____
City sales tax due	_____
October 31 File Form 941 Federal Withholding Tax and Social Security	_____
NOVEMBER	
Request the filing of a new W-4 from each employee whose exemptions will be different in 1974 than exemptions claimed on last certificate.	_____
November 5 Records to accountant for October	_____
November 10 Federal depository receipts	_____
November 20 State sales tax due	_____
City sales tax due	_____
DECEMBER	
December 5 Records to accountant for November	_____
December 10 Federal depository receipts	_____
December 20 State sales tax due	_____
City sales tax due	_____

**NOW THE BIGGEST SWEET
IS THE HOTTEST SELLING**



SPOT IN GOLF CLUB IN AMERICA.



There are a lot of new heel-and-toe irons on the market. But Acushnet's Titleist is outselling them all. And the reason is simple: It works.

Among all major manufacturers, only Titleist uses two precisely placed tungsten inserts to produce the payoff that golfers are looking for: a significantly larger sweet spot.

Golfers are finding out on the course that a larger sweet spot means a more forgiving club. The Titleist is so forgiving, it's the only iron made today that's allowed to use the term Corrective Action.* Through all the irons, Titleist delivers more yards and better accuracy on a mis-hit than any other club.

No wonder Titleist owners are the most satisfied customers in golf. The Titleist iron gives them a *noticeably* more accurate game than they've ever played before. That's why Acushnet's Titleist is the hottest selling iron in America.



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*Patent pending.



by the company's ped, glove and windbreaker styles for women, features 10 different golfwear styles, including skirts and culotte skirts, some with plackets; sleeveless, short sleeve and scope neck tops, and a variety of golf dress styles, all ranging in size from 6 to 16.

The polyester stretch knit separates are styled, says Victor, and colored to allow easy coordination—both mixing and matching—important selling pluses to the golf professional and his female customers.

All of the garments are easy-to-care-for and machine washable, also big points in selling to today's busy women.

The appeal of these outfits will be even more soothing when the professional's female members see the price tags: skirts, suggested at \$24; tops, at \$16, and dresses, at \$32.

Ryder Cup Fashions for Ladies comes on strong enough to almost sell itself, but Victor hasn't stopped there. The company plans to mount a point-of-purchase program and an advertising program to further help golf professionals carry its message to the women golfer. □

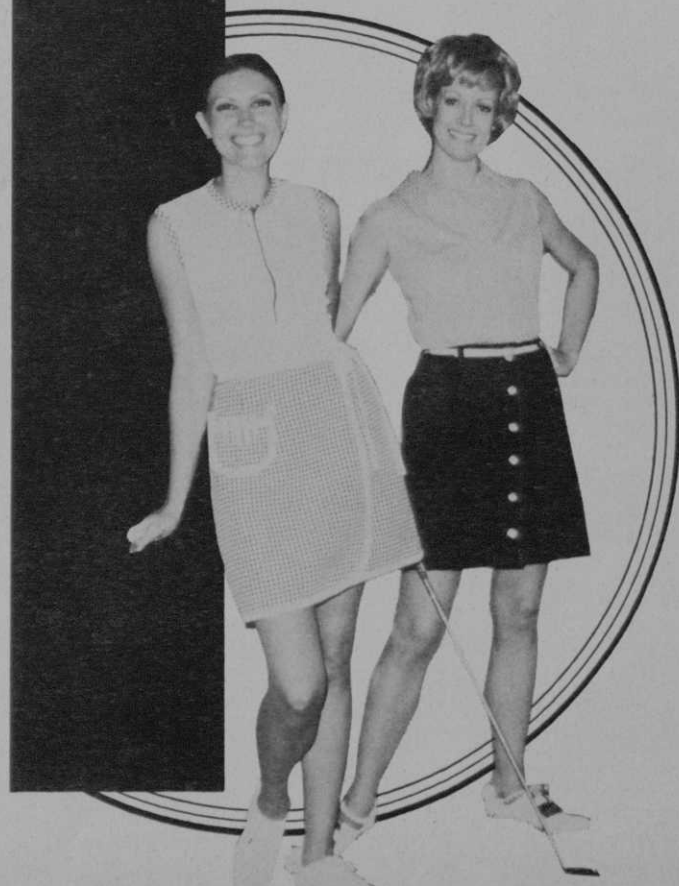
Circle No. 104 on reader service card

PGA-Victor Takes Off With Ryder Cup Fashions For Ladies

Trading in on its successful venture into men's golfwear fashions, Victor Golf Company this fall will introduce exclusively to pro shops its Ryder Cup Fashions for Ladies.

Victor Golf, as part of its move toward "full service" capability for the golf professional, unveiled its Ryder Cup Fashions for Men in 1971 at the Professional Golfers' Assn. Merchandise Show in Florida. The line offered to male golfers knit slacks and shirts and was supplemented by Victor's traditional line of men's hose, gloves and windbreakers.

The women's Ryder Cup Fashions line, similarly enhanced





PATRICK D. WILLIAMS

THE PROFESSIONAL APPROACH

BUDGETING AND PLANNING: IT'S NOT OSMOSIS

Once again we are approaching that time of year when we have to sit down and seriously think about planning and budgeting for next year's operation. And again, we are faced with the most important job of seeing "how much we can get out of what we have to get it with." To perform this job properly, we have to be accountants—a job no one likes except accountants. Regardless of that, we still must face this essential management function and do the best job that we can.

None of us likes the detailed, nitty-gritty work associated with any kind of business. It's a drag, it's boring and, well, we just don't like to do it. But it is probably the most important work any of us managers can ever do. Recently I read a book that straightened out my thinking on the drudgery of planning and budgeting and I strongly suggest that you read it for the same reason. It's called "How It Was To Make \$100,000, 000 in a Hurry" by Jeno Paulucci. Notice the key phrase in the title—*It Was*. Paulucci, by the way, is the Italian who amassed a fortune by developing the Chinese food company called Chun King.

The most significant part in the book is Paulucci's obsession with the planning and budgeting aspect of a business. I'm not using the word "obsessed" in a derogatory way, because it appears that his "insight into details" has been a key, if not the key, to his success. Now, all of us from time to time say that we "are too busy" or "we have more important things to do" than mess around with planning and budgeting. But here is a guy who heads up a "hundreds of millions" deal, and who is actively involved in planning and budgeting daily. He

has made the time, because his experiences, good and bad, have shown him that it's not a necessary evil, but the key to successful business. So, I ask, "How can we as businessmen discount its importance and find other things we'd rather do."

In this column we have discussed at length the how-tos and wherefores of planning and budgeting, so I see no need to elaborate on the mechanical functions. But there is a need to continually reiterate the results that can accrue from these laborious tasks. When we plan, we are at least outlining a logical idea to follow. Even if the planning is all wrong or only partly wrong, it is better than nothing. (If it's wrong, you will find it out quickly; better than never finding it out under no plan.) Funk and Wagnall defines a plan as a scheme, method or design for the attainment of some objective. So simple, yet so hard to work it into our business management, isn't it? Now, if you are going to sit back and plan through osmosis, we'd better decide to work for someone else. Osmosis, by the way, is when something happens without conscious effort.

So you say, "Pal, what do I as a golf professional have to plan?" And I say, you have to do some planning for your merchandising program, your personnel, your teaching program, your golf program, your public relations program, your . . . your . . . and your own future. If you are willing to just allow the plan to develop through osmosis, you must be willing to accept the consequences of "casting your fate to the wind."

And then there is budgeting. Mr. Funk, in collaboration again with Mr. Wagnall, says that budgeting is a plan for adjusting expenditures to income. Once again, that nasty word—plan—has reared its ugly

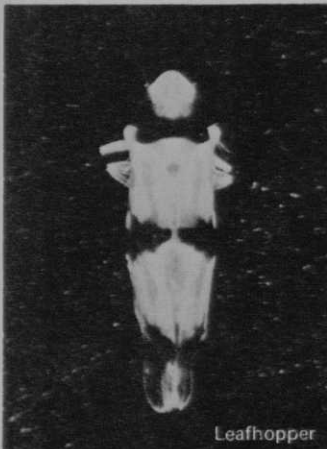
head, hasn't it? Making expenditures adjust to income sounds relatively easy, but it's impossible to do without a plan and a budget.

Paulucci's book also refers to a study of business failures. It says that the key factor to failure seems to be incompetence and indecision on the part of the owners. I think this means that maybe we are too lazy to really run a business, therefore, we might be incompetent and we may not plan. Consequently, we are continuously faced with indecision, because we always have to make decisions that should have been made way back when. Maybe we were indecisive because we didn't anticipate the problems coming up.

And, as I have said many times, your plan does not have to be a voluminous dissertation. All you have to do is think it out in depth and get it cemented into your brain. The budget is only slightly different. In this case you have written down numbers and kept track of how things are really working out with how you thought they would work out.

Do your planning and your budgeting whatever way works best for you. But do it. Be flexible and willing to change these plans when and if necessary. Don't ride a bad horse into the grounds. With a plan of some type, you will find out sooner or later that the horse is bad. If you rely on osmosis, it might be too late to correct a bad plan.

All golf professionals have worked from sunup to sundown this past season. Normally the guys who get by each year will have a nice vacation in warmer climes and take advantage of a well-deserved rest. The super successful golf professional will spend the majority of this "down time" planning how to be even more successful next year. □



Leafhopper



Grasshopper



Hairy chinch bug



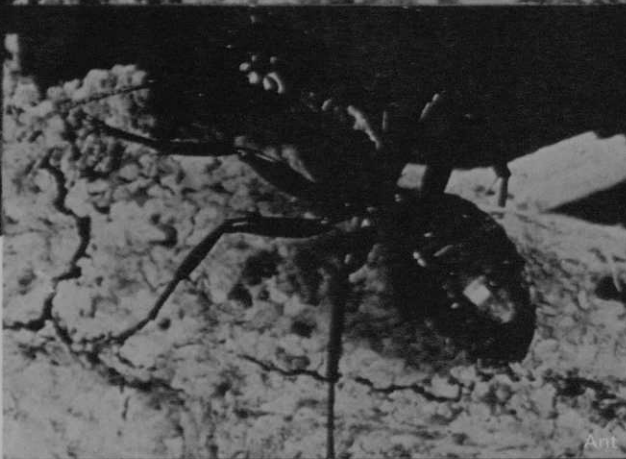
Cutworm



Mealybugs



Bagworms



Ant

Ag-Organics Department, Midland, Michigan 48640

These are only seven of the turf and ornamental pests Dursban controls.

If we had more space, we could show you another seven. Like sod webworms, brown dog ticks, earwigs and *Hyperodes* weevils in turf. Or ornamental plant pests like mites, spittlebugs, exposed thrips, white flies and many more. But our point is, DURSBAN* insecticide is the choice of professional lawn sprayers when they need to get the job done. DURSBAN insecticide is effective on a wide variety of insects—including resistant strains. And it's effective in a wide variety of applications. It's economical because a little goes a long way. It's non-phytotoxic, and it is biodegradable. So, if you haven't tried it yet, it's about time you did. Just remember to read the directions for use and follow the precautions for safe handling on the product label.

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DOW CHEMICAL U.S.A.

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Maintenance Materials: COST AND SUPPLY TRENDS '74

Superintendents had better be prepared to make upward adjustments in several budget entries and also be well-armed with source material to support their higher proposals

by FRED V. GRAU

Golf course superintendents can be expected to adjust their budgets for 1974 to compensate for across-the-board increases, now that the Nixon Administration's Phase 4 stabilization plan is in effect.

Labor costs will necessitate a 5 to 7 per cent budget adjustment upward to allow for its part in the manufacturing, the servicing and the operation of golf course equipment. If Congress passes the proposed minimum wage bill over President Nixon's anticipated veto, which is unlikely, labor costs could go even higher.

Maintenance equipment and service: In addition, the cost of doing business has increased. Specifically, the cost of servicing heavy equipment has gone up, due to the sophistication of the machinery, increased demand, delivery hikes, the gasoline shortage, OSHA regulations and cost of maintaining a complete parts inventory.

One example of how all these hidden costs adds to the retail price, which ultimately the superintendent has to pay for, was told to me by a long-time friend who runs a turfgrass equipment company. Time was, he told me, when a power mower came into his shop in a package it only had to be uncrated, needed only gas, oil, grease and an adjustment or two. It was then ready to cut grass.

Today, when the crate is opened, the machine inside is knocked down. It takes several hours to assemble and service before the unit is fit to be loaded onto one of 11 trucks for delivery to the customer. The trucks cost about \$25,000 a piece. And because many pieces of maintenance equipment are bulky, fewer units can be loaded onto a truck. This hikes delivery costs, which must be added to the selling price.

This company could also do well in the used-car business. Eleven station wagons are continually on the go (with 11 drivers who are experienced servicemen as well as salesmen). There have been occasions when one of them has driven 270 miles (one way) to answer



a complaint or service call. Gasoline, too, will cost more, so again, service calls will be more expensive.

Service means also parts on hand, because a breakdown must be corrected quickly. This company has 14 mechanics and a staggering inventory of parts for every machine they sell. These costs again are added to the selling price.

Freight and handling charges are significantly higher than they ever have been. These charges enter into the selling price.

Maintenance equipment prices as of this writing are status quo; however, under Phase 4 manufacturers can apply to the Cost of Living Counsel for price increases. Whether equipment companies will do this or not remains unknown.

After Phase 4 ends sometime this month, prices could rise sharply. New union contracts for higher wages, higher prices for steel, plastics and other necessary raw materials, and finally, the impact of complying with OSHA requirements will contribute to the higher cost of keeping the golf course in shape.

CHEMICALS: Costs of manufacturing needed chemicals have increased partly because of higher labor costs, partly because of state and Federal regulations. To meet these requirements means that companies must hire larger staffs at every level. Higher costs all along the line are being laid at the doors of the Environmental Protection Agency and OSHA.

Chemical manufacturers have done a remarkable job of stabilizing prices despite the rising labor costs, marketing and distribution and service costs.

Now that some of the old reliable chemicals have been banned, superintendents must use substitutes, which often are less effective and must be handled differently. These increase costs to the superintendent, who must adjust his budget accordingly. Higher chemical prices? Yes, but no anticipated shortages and no great increases. Buy normally as needed. Hoarding is

continued

MAINTENANCE *continued*

not the answer. Figure on a 7 to 8 per cent increase in the budget for chemicals.

Fertilizers: No immediate relief from the temporary shortage of phosphorous, but this will not seriously affect turfgrasses. Years of applying high-phosphorus materials have built up phosphorus reserves to a level that should suffice for years to come. Experiments conducted many years ago showed that on a low-phosphorus soil and with zero-phosphorus fertilizers, 20 years could elapse before the turf would exhibit symptoms of phosphorus deficiency.

With the cost of labor still soaring, superintendents are tending toward those materials that need to be applied less frequently. This puts a drain on long-lasting fertilizers, particularly the nitrogen-bearing materials. Among these are the organics, which, though higher in cost per unit of N, are safer and feed the turf over longer periods of time. Judging from the advertising pressure, there should be no shortage of materials, although an increase in selling price can be expected if the controls do not function as expected.

Seeds: Without seeds of various kinds for new establishment, for renovating and reseeded, the superintendent would be in a sorry predicament. Supplies will be adequate from the producing areas to the consuming areas. Costs, yes, will be considerably higher for the better kinds of seeds. Quite frankly, there are some horror stories coming out of the producing areas.

One field of an elite bluegrass in 1972 produced 1,400 pounds of re-cleaned certified seed to the acre. Another farm with the same grass, under different management yielded only 150 pounds of seed per acre. This kind of discrepancy is no trifling matter.

The time-proven practice of burning the stubble fields after harvest reduced disease, controlled insects, stimulated formation of seed primordia and increased seed yields. Open burning now is prohibited because of anti-pollution laws. The experimental "smokeless" field

burners are slow and cumbersome and are a long way from being practical. Unless the straw is disposed of, seed yields will decline drastically, which will raise costs and, thus, selling prices. Attempts are being made to gather the straw and pelletize it. There is a market for this product, but there are problems in producing the pellets. The pressure required to form the pellets raises the straw temperature to the charring point.

Cleaning seed to high purity is painstaking and time consuming, but is an integral part of the production cost and is figured in the selling price. Add transportation to the consuming areas and costs of distribution, and one begins to wonder how we superintendents were able for so long to buy grass seeds so cheaply.

Research is needed to develop these improved grasses. Research costs money. The trend today is to set the selling price high enough so that there is some monetary return to the developer to cover research costs and to encourage further research developments.

While I was writing this section, I had a call from a man who is "tops" in the field of turfgrass seeds. He said, "Yes, prices have advanced tremendously." An example is common Kentucky bluegrass. Not long ago it brought \$.42 to \$.48 a pound. In late June and early July, quotations ran \$1 a pound and higher. Three factors, unforeseen, have collaborated to produce this drastic spiral. The seed-producing areas of the United States have been plagued by the worst drought in 50 years. When drought hits and there is no irrigation water, the grower simply watches his crop wither. Someone else is watching and that's when the price of grass seed starts to climb.

There has been unprecedented demand abroad for American-grown turfgrass seeds. France and Italy ordered huge volumes of ordinary run-of-the-mill ryegrass at \$.40 to \$.45 a pound. Golf course superintendents have bought this commodity for \$.11 to \$.15 a pound or less. The money situation has been a factor because the exchange rate favors overseas customers. With the devaluation of the

American dollar, it takes fewer kroner, lira and francs to purchase imported seed from the United States than from within their respective countries.

Remember, the common turfgrass seeds are "free to float" on the law of supply and demand. Now the pendulum swings strongly in favor of the proprietary varieties, which have been bound by contracts and will sell at prices not much higher than they were during the past six to 12 months. This situation permits the turfgrass superintendent to utilize the elite varieties, which are certified and produce dependable results with less seed per acre and, coincidentally, at about the same cost per acre as the common, less desirable turfgrass types.

I would urge every reader to review the article in the March issue (p. 53). There have been significant changes. Most of them were anticipated, but we were not sure of the magnitude of the changes.

What was said about blends still holds. A blend of elite turfgrass is quite different from the old "shotgun mixture" of common grasses and legumes that dominated thinking about 35 to 40 years ago. Interestingly, enough, few turfmen want to go out on a limb and leave Merion bluegrass out of a blend. This grass, with all of its faults, still has basic strengths with qualities that are the goal of those who search for high quality. Merion set the standard when it was released at Beltsville nearly 25 years ago. It stubbornly holds onto its position, even though other bluegrasses have matched its performance and to some extent exceeded it.

Conclusion: Some last words are needed. The word is "buy normally as needed." Hoarding cannot be condoned. When supplies of one item are short, "substitute freely." Excessive buying pressures simply drives prices higher. Don't overuse or over plant. Use the least quantity needed to get the job done. Use equipment that will most effectively achieve results.

And finally, support research without which things would be a lot worse. □

superintendent's guide to preparing and selling his budget

Across-the-board cost increases expected in '74 make the turf manager's job of preparing and selling his fiscal budget more important than ever before

Past experience tells anyone who has prepared an annual operating budget, that he must allow for cost increases. But with 1974 looming as a year promising price hikes for gasoline, chemicals, seed, turf machinery and with the minimum wage expected to rise to \$2.20 an hour, golf course superintendents must give more scrupulous attention to fiscal planning than ever before. This means not only adhering to sound budgeting methodology, but knowing how to sell 1974 financial needs to the people holding the purse strings.

PROPOSED BUDGET PREPARATION TIPS

The proposed turf management budget must reflect in financial terms, all grounds and green maintenance requirements for '74 in a form that is immediately understandable to the green committee and club board of governors. The superintendent should not rely on a face-to-face interpretation for those who may not grasp his thinking. Proper explanation of need can make the difference between getting and not getting adequate fiscal funding. Remember that the board of governors, who ultimately approves or disapproves fiscal outlay, may or may not be as conversant with turf management terminology as the club green committee. *So spell it out.*

The starting point for grounds budget preparation is a review of club and departmental objectives. A written statement from the green committee on maintenance goals will provide the superintendent with a solid base from which to evaluate necessary expenditure priorities.

The next step is a complete re-evaluation of practices and techniques, with an eye on possible efficiency improvement. In spite of the predicted gas shortage and its resultant gas cost increases, improved efficiency could minimize what would otherwise amount to a large slice in every superintendent's 1974 budget.

Turf managers should consult in budget preparation: an effective time schedule to accommodate any long range plans; member satisfaction (what do they expect from the course in terms of beautification, degree of hole difficulty and so forth); economic trends; the general labor picture and the amount of help required to meet what the membership expects from its course.

Keeping the members currently informed of what you are doing on the course and providing convenient ways for them to offer feedback, is most instrumental in the turf manager's successful accomplishment of his most fundamental duty to his club: Making the course what the members want it

to be. He can do this by regularly reporting on his activities at membership meetings either in person or by letter and by utilizing a centrally located blackboard for this purpose, making sure to indicate his wish for member response to his grounds maintenance efforts.

Setting target dates for work accomplishment is an affective way to determine practical timing of individual operations and turf-grass treatment. This way you know what to expect.

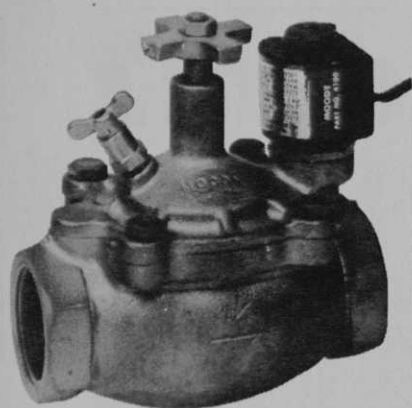
PUTTING THE BUDGET TOGETHER

The most universally accepted form is to tabulate actual expenditures for all items over the past five years, which serve as a yardstick for club officials to arrive at firm decisions. The club accounting department has a uniform system for itemizing these anticipated expenditures, but the superintendent should work closely with the comptroller to arrive at those items (which include salaries, supplies and repairs).

Exceptional care should be taken with labor cost estimates, as this expenditure accounts for 65 per cent of the usual grounds maintenance budget and that percentage is inflating.

To ensure accuracy here, it is advisable to use an annual employment graph to show the comparative monthly manpower used over the past several years. An-

continued on page 40



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SUPER'S GUIDE from page 39

over the last several years.

Utility costs are usually uniform except for irrigation equipment, which uses both power and water. A particularly dry season can explode costs here.

With the inclusion of each budget item, a brief explanation of why the item is necessary is helpful, unless the reason is obvious.

In addition to capital and operating budget submissions, experience shows that a short presentation of additional items and what they could mean to the club (though possibly inappropriate for present consideration) is advisable. This keeps club officials alerted to future project possibilities.

Superintendents will find that giving club officials a complete insight into his operation and ample time to digest the budget requests, generally result in complete club confidence and board approval.

SELLING YOUR BUDGET

The successful superintendent knows that selling himself and his management policies is a continual exercise in human relations. But budget time is the showdown for measuring what you've been doing and what you want to do with club money. A successful grounds maintenance budget proposal is invariably one that shows where the club stands in this area and where it should go in the future. Also, if you, as a turf manager, have consistently kept the membership abreast of current requirements and have effectively utilized their feedback in determining your priorities, you will have gone a long way toward selling your budget.

You should incorporate into your thinking board views on whether last year's standards of operation and physical plant will be sufficient for next year; what improvement does the board and membership want most; what is the current financial status of the club and the outlook for next year; what new Federal or state laws are going to affect the cost picture.

Budget proposals that reflect an accurate appraisal of these factors are conducive to board ap-

proval. In short, planning *with* people makes selling the plan later much easier.

Reemphasizing: Every major budgeted item should be explained as to why needed, whether cost trends are up, down or static. Stress the positive aspects and tell what the money has done and will do for the club.

DO'S AND DON'T'S OF FORMAL BUDGET PRESENTATION

The following tips for a more effective formal budget presentation can be used as a guide:

1. Duplicate the proposed budget or at least a summary and send it out with a written notice of the meeting 10 to 14 days ahead. The notice should list date, time, place and agenda and be personally signed by you or the meeting chairman. Urge the board and committee members to study the budget in advance and to contact you prior to the meeting with their questions.

2. Don't hesitate to use visual aids: charts or graphs showing cost trends, blackboard sketches to introduce a new process or capital plan or a guest expert to testify on why a new idea will pay off.

3. After the meeting, don't forget to send a copy of the final approved or amended budget to those who participated in the process, plus any other officials who should be informed.

Don't just put figures together by adding 10 per cent to last year's budget or actual expenses. Maybe some agencies work that way, but most hard-headed businessmen won't buy that approach. Don't just toss in contingency factors because you're afraid to predict how well you can manage. Don't play off one person of the group against another. A club is too small a battlefield and budget planning is much too serious a project to play politics. You need everybody's help and trust in equal amounts, if that's possible.

The failure of budget requests often can be traced to the superintendent's failure to clearly explain the why of his needs or to a poor selling job. Doing your homework makes it easy for your bosses to say yes, and makes selling your budget simpler. □