

For 22 years, only one aerator has been built like Ryan's.

This is the Ryan Greensaire® II. The latest in a line that started back in 1958. Naturally, we've made quite a few improvements since then, but today's Greensaire II delivers the same, everyday dependability and reliable performance that made our first model so popular. Here's why.

(1) Its tines penetrate the turf in a straight, up-and-down motion. Holes are made cleanly and precisely;
(2) There's a tough 8-hp engine that delivers self-propelled action, covering up to 8,000 sq. ft. per hour;
(3) A 24" swath means fewer runs;
(4) Four sizes of interchangeable tines let you achieve the exact amount of aeration your greens need. They penetrate as deep as 3" on two-inch centers, removing 36 cores from every square foot of turf;

(5) An optional Core Processor attaches here. It separates thatch from soil, top dresses your greens and catches the waste in one operation.

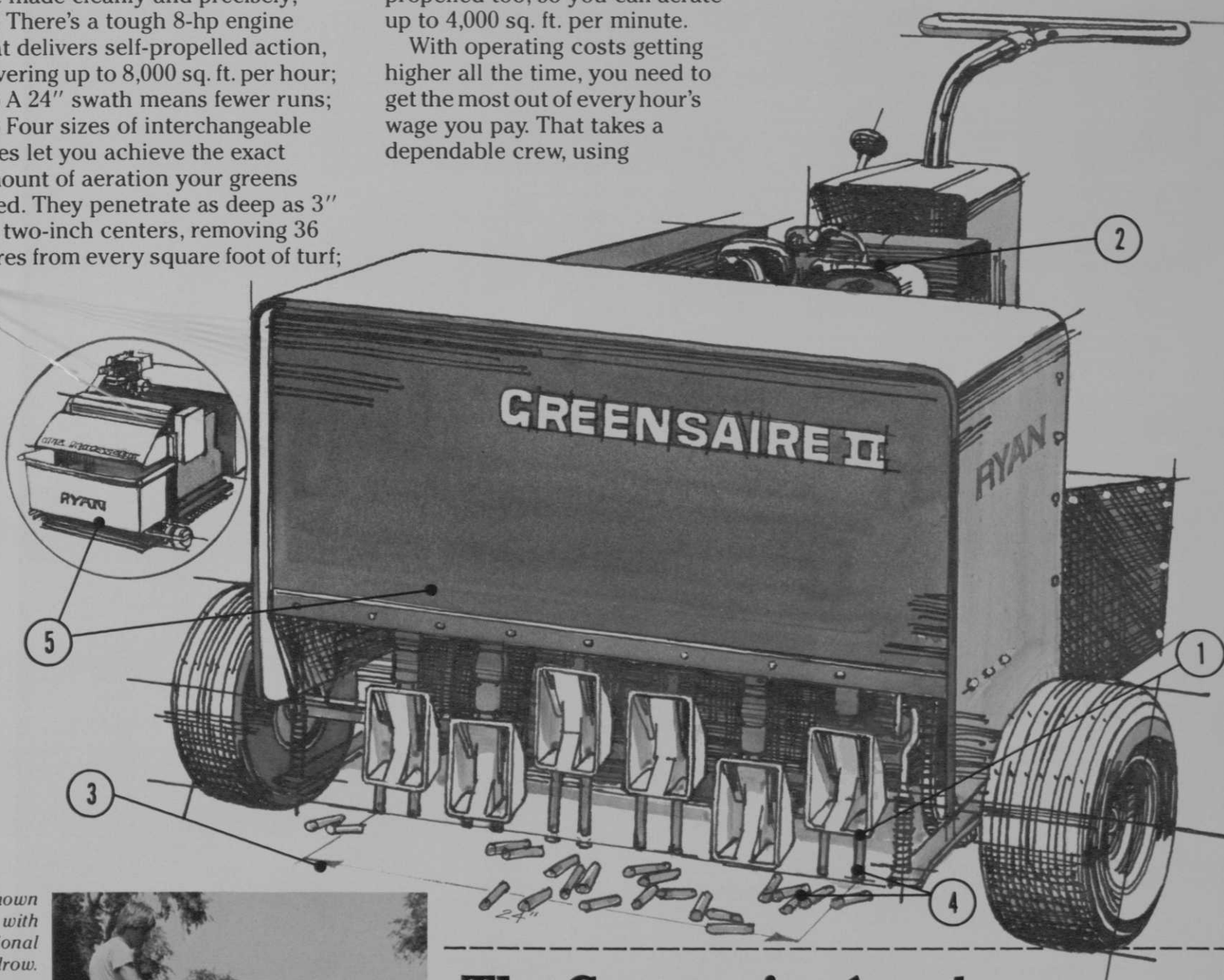
If you don't need the high capacity of the Greensaire II, the smaller Ryan Greensaire 16 is a dependable alternative. It also offers the same choice in tine sizes. It's self-propelled too, so you can aerate up to 4,000 sq. ft. per minute.

With operating costs getting higher all the time, you need to get the most out of every hour's wage you pay. That takes a dependable crew, using

dependable equipment. Like the Ryan Greensaire II, the ultimate greens care machine. Or the Greensaire 16, the economical top performer.

Return this coupon today, and you'll get the chance to see for yourself just how we build a greens aerator.

80-CUR-1



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with
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windrow.



The Greensaire Aerators

RYAN®
TURF-CARE
EQUIPMENT

*Day-In, Day-Out
Performance.*

I want to see what your aerators are built like, Ryan.

- ☐ I'd like a demonstration of the Greensaire II.
- ☐ With Core Processor attachment.
- ☐ I'd like a demonstration of the Greensaire 16.
- ☐ Send me your new 1980 catalog.

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Convert to automatic irrigation

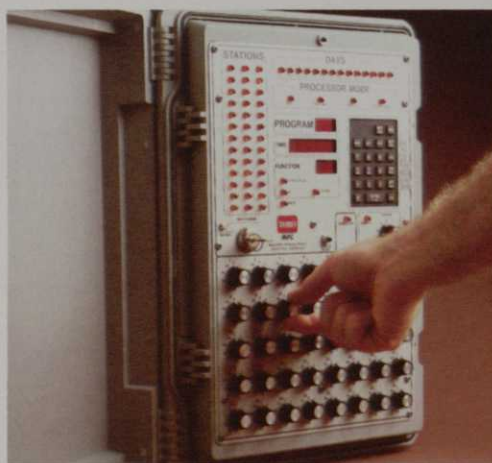


tion without taking a bath.

Toro has just introduced a new system that lets you install automatic irrigation without digging up your turf. So that means you don't have to dig down into your pocket to afford the conversion.

Toro's new MPC™ concept uses hydro-mechanical operation to control the sprinklers. And that turns the tide of rising irrigation system costs by doing away with new trenches and the installation of control wires or tubing. An MPC system simply responds to controlled pressure signals transmitted through your existing piping.

With an MPC system golfers play right through installation. In fact, your own crews can do most of the work of converting your quick coupler system.



Automatic irrigation pays off. In healthier, heartier turf. Better greens. And knowing that every night the watering will be done exactly right. With nobody around to get wet.

If an MPC system sounds hard to believe, you haven't heard anything until you find out how little the cost will be for your course. Call our Golf Course Marketing Manager, John Skidgel, today. His 24-hour number is 714-359-0701. One thing's for sure. You won't get soaked.

The Toro Company, Irrigation Division, P.O. Box 489, Riverside, CA 92502. International Telex: 676-490.



IRRIGATION DIVISION

Budgeting *from page 10*

How to Prepare a Budget

1. Getting your plans together.

The preparation of a budget is an exercise both in accounting as well as in managing. If we want to understand the mechanics of budgeting we normally expect to draw up tables and charts to calculate the amount of money required, and then to write up a summary in the form of financial statements which is almost similar to a balance sheet, an income statement, and changes in cash position for the budget period, with the basic difference that this end result of a budgeting process reflects the planned future activities rather than a record of past year's activities. Along with the accounting aspect, we must also focus on the management aspect which can help make budgeting a useful tool as contrasted with something that has to be done as a ritual.

The first step in the budgeting process, therefore, is to get your plans together. It is an easy statement to make but a complex set of activities to perform. Golf and country clubs have varying organizational structures. Sometimes it is not very clear who is to initiate the process of getting the plans together. Is it the Superintendent, or the General Manager, or the owner that should initiate the process? We find that practices may vary from one facility to another. Smaller organizations may sometimes find it easier to initiate this activity than the larger ones. Another point to note is that the person who initiates the process is not necessarily the one who approves the budget, but in most cases will be the one who presents the budget. Irrespective of who initiates the budgeting process, the responsibility of the initiator is for two main things. First, it is to be made certain that people who prepare the plans are to have intimate knowledge of all the

activities involved in their areas of work, and second, these people are to have enough time to prepare their plans. Insufficient time to prepare a plan will inevitably lead to unnecessary mistakes, and scapegoating will be a natural consequence. Proper timing in initiating the budgeting process will avoid such unwanted consequences.

It is impossible for any one person, not excepting the General Manager, to know the details of all the multitude of activities going in the organization. Getting the plans together therefore breaks down into two activities. First, preparation of plans in each area of work, e.g., golf course maintenance, pro-shop operation, club house operation etc., by the person in charge of that operation. Second, getting all these plans together by the General Manager (or in some cases by the President). Many times the General Manager combines these two ac-

Continues on page 19

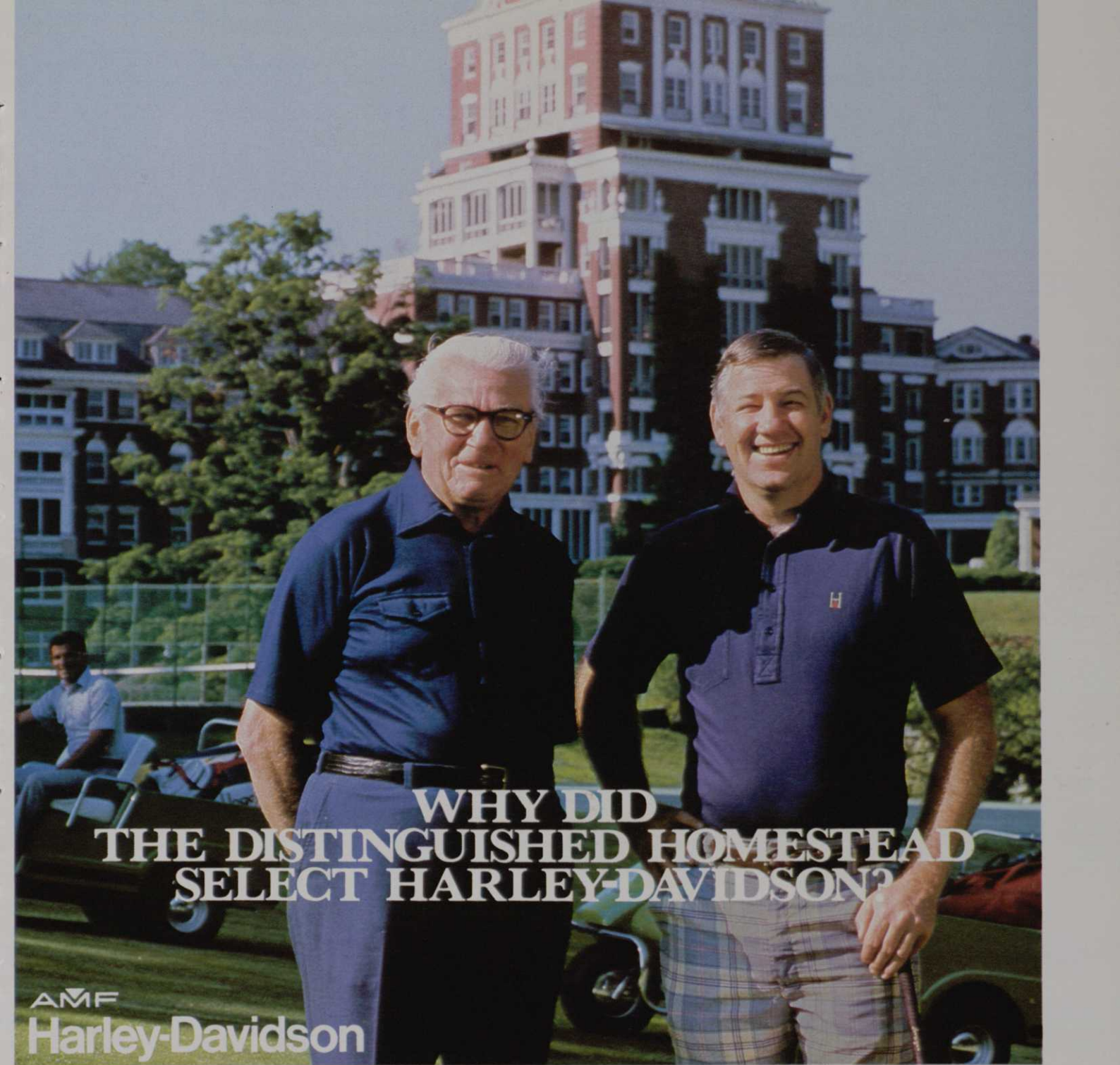
Month of _____ Year _____

Department _____

Projected/Actual

Activity	Location	Level of activity	Personnel	Equipment Needed	Materials/Services									
					Fuel			Fertilizer			Chemicals	Soil	Travel	...
					Price	Quantity	Amount	Price	Quantity	Amount				
1. Mowing	Greens	5 times a week 1/4"												
	Tees	.												
	Fairways	.												
	Bunkers	.												
	Roughs	.												
	Other	.												
2. Fertilizing	Greens	.												
	Tees	.												
	Fairways	.												
	Other	.												
3. Pesticide application	Greens	.												
	Tees	.												
	Fairways	.												
	Bunkers	.												
	Roughs	.												
4. Watering	Tees	.												
	Greens	.												
	Fairways	.												
	Other	.												
5. Treework	.	.												
	.	.												
6. Professional meeting	.	.												
	.	.												
	.	.												
Total														

This form can be used to make projections for the future as well as to keep a record of actual performance.



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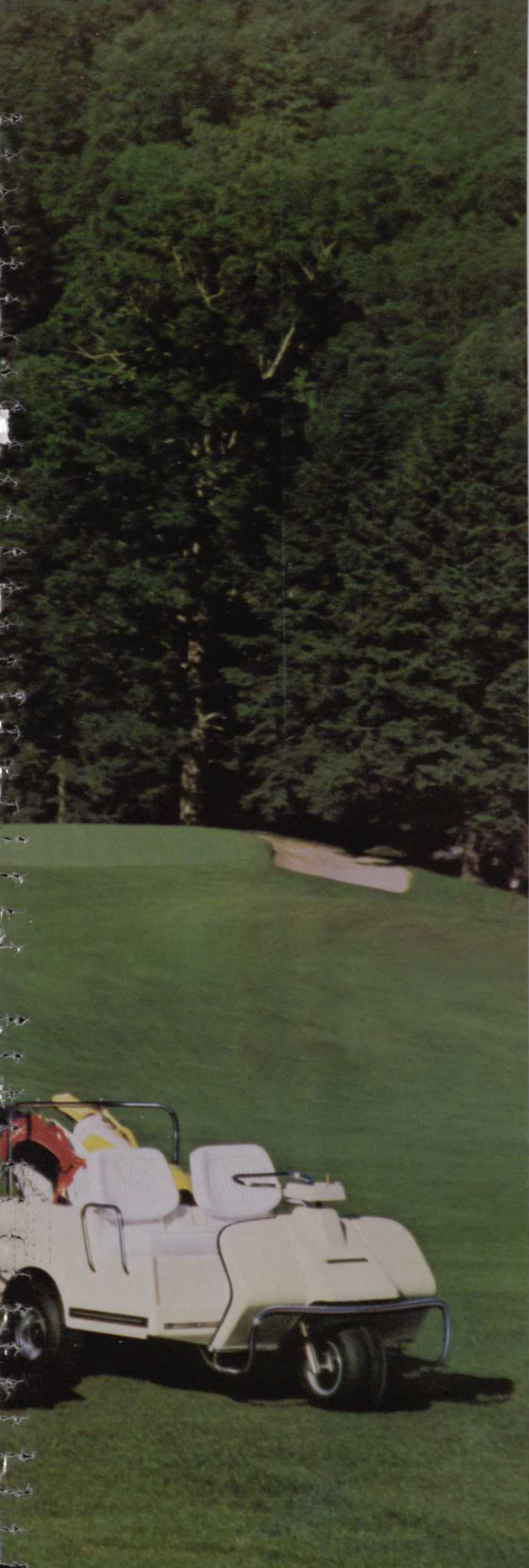
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Consider the facts: just one broken down vehicle can mean over \$25 a day in lost income. Now think of that in terms of a fleet of fifty. So nearby, fast service isn't just a convenience, it's dollars and cents.

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Budgeting *from page 14*

tivities by calling each person-in-charge to prepare his part of the budget. The first activity is clearly the responsibility of the person-in-charge of particular operations, and the General Manager need not waste his time over it.

To fulfill his responsibility of preparing a plan, each manager must go through four steps. First, set up your goals — what you want to achieve. For example, a golf course superintendent may establish the following goals: (1) To provide better satisfaction to golfers, (2) To get more play, (3) To improve the reputation of the course. These goals are interrelated, and together contribute to an increased revenue. The second step is to decide on a strategy to achieve these goals. There are different ways to achieve these goals. There are different ways to achieve them. Some are more expensive and some less so. This is where each Superintendent must exercise his judgement to select the best course of action. There is never any cut and dried method to do it. Given the opportunity, all of us will want the most expensive equipment which is sure to help us achieve our goals. Most of us, however, are aware that such opportunities are scarce. The best strategy therefore is to settle on a proper level of maintenance and some investments.

The third and probably the most crucial step is to visualize all the activities involved in making the strategy real. This can be done by putting down on paper the timing of each activity, and the materials, equipment, and labor required for each. The accompanying format may be adapted for this purpose. The form shows different activities for the maintenance of a golf course. The list of activities is by no means complete. It must be adapted to include all the minute details. This form can be used to make projections for the future as well as to keep a record of actual performance. A comparison of projected and actual performance can be very useful for the next budget period.

The fourth step is to take inventory of all the supplies available at the beginning of the budget period. This will help in knowing what supplies you have, and when compared with what you need, will help you find out the purchase requirements. With the completion of the fourth step we are ready to go over the next hurdle.

2. Aligning Plans With The Accounting System:

Many a time accountants seem to talk a different language than ordinary people. The type of language they talk depends upon the type of accounting system used in your organization. If your plans and budget are not to be misinterpreted, it is essential to understand the accounting system used by your organization. There are two basic systems.

(1) **Cash System:** Under this system, accounts are maintained simply to record the revenues (money flowing in) and expenses (money flowing out). Each purchase is paid in cash and the proper account is charged for it. This system does not reflect expenses for long lasting equipment, inventory or advance payments etc. The system is fairly simple but may work against you if you have quarterly budgets. Your budget needs to be properly aligned to accommodate bulk purchases, so that you will not seem to overstep it in one quarter and underspend in the next quarter.

(2) **Accrual System:** Under this system, accounts are maintained to show utilization of materials, services, and equipment. Your account is not charged at the time of purchase, but rather at the time you use the materials. This system is mostly used along with the existence of a Central Stores. Purchased items are charged to the Stores and Inventory. Later on, as the items are demanded by different departments, they are charged to their accounts at a certain price determined by the type of method (LIFO, FIFO, or Market Rate) used. If your organization uses the accrual system it is essential to know which method is being used to charge your account.

(i) **LIFO (Last In First Out):** Under this system your account gets charged in the following way. The last items purchased and added to the inventory get charged out first as they are demanded. For example, if in September 10 cans of paint are bought @\$10 each, and in October 20 additional cans are bought @\$15 each, the inventory at the end of October will be worth \$400.00 (10 cans @\$10 plus 20 cans @\$15). If now in November you use 25 cans of paint, your account will be charged \$350; 20 cans @ \$15 (items that were added last to the inventory) and 5 cans @ \$10. The remaining inventory will be valued at \$50; 5 cans @ \$10.

(ii) **FIFO (First In First Out):** Under this method, items that were added first to the inventory are charged out first. If your organization uses this method, you will be charged \$325 for the 25 cans; 10 cans @ \$10

(items added first to the inventory) plus 15 cans @ \$15.

(iii) **Market Rate:** Under this method, all items are charged to your account at the prevailing market rate when the items are demanded.

The accrual system particularly works to your advantage in the case of long lasting equipment. Let us say a particular piece of equipment costs \$20,000 and will last for 10 years. Under the accrual system, only the depreciation (which under the straight line system will amount to only \$2,000) will be charged to your account every year. This can give a tremendous face lift to your budget by trimming it down substantially.

3. A Rationale For Your Budget:

It is possible that in the past you have read articles advising you about "How to sell your budget", or if you are at the top then you must have been advised to watch out against subordinates who will try to sell you a budget. There are a precious few who have heeded the advice, or have been able to use it. The rest have either used such tactics and partially lost, or both the parties knew the game and allowed each other to play it.

If one goes through all the steps mentioned above as a part of the budgeting process, then we find that the need to play such games is non-existent. The rationale for the budget is a natural outcome of the process, and is there for everyone to see. If the budget is not approved completely, any cut in the amount of money will lead to reduction in the level and/or quality of operation.

In fact, it seems that a manager will not be able to put up arbitrary amounts with arbitrary increases over the past year's budget. It is not uncommon to find managers who first put down amounts on paper, and then proceed to find ways of spending the money in such a fashion as to satisfy or at least not to arouse the curiosity of the budget committee members. In such a situation, any attempt by a committee member to search for a logic behind the budget is labelled as snooping.

The budget process is described here in the most basic form. The exact way it is implemented in an organization will depend on a number of factors. Not the least important of these are the people who really carry out the budgeting. The outcome will be a well planned and well coordinated club operation. This in itself should motivate at least some who are interested in achieving this goal and provide worthwhile entertainment to both players and members alike. □

Third dimension analysis

Does your landscape enhance your course?

By Jeanne A. French and R.P. Korbobo

(Editor's note: This is the first in a long series of Golf Course Landscape Design articles written to strike awareness of the ultimate role landscape plantings can play in making a course a visual showplace. Future articles will describe, in detail, plantings in areas of the course as described on the landscape drawing in this first article.)

Your golf course is a living organism. It is slowly and constantly changing. There is a great and profound line in the Rutgers University alma mater song that goes — "ever changing yet eternally the same". That thought describes your golf course" to a tee."

It is changing every second of the minute, the hour, the day and the year. The trees grow larger. Some are struck by lightning. Others are twisted and broken in wind and ice storms. Occasionally they die from disease and insect attacks, or poor growing conditions. Man sometimes cuts them down to make way for roads, ponds, bridges, etc., etc. These changes are easy to see by an observing person. However, sometimes we are all so busy we fail to recognize the change.

It might surprise most conscientious superintendents to realize or to admit that there is more to their golf course than just turf, sand traps and water. We ask you to "look up". When you do look up, you will see that there are trees on your course. You probably have looked at them but have you really seen them? Perhaps

you have seen them but never really thought too much about their true function on the golf course. Trees are a vital part of your golf course. Naturally there are exceptions to this rule and you don't have to think too hard before you can remind us of the golf link in Scotland or even a few of them right here in this country. I have heard that they recently completed a golf course at or near Colorado Springs in Colorado that will practically be treeless. If you have ever tried to grow trees in that area, you

can understand why this is the natural way to go with a golf course in that particular climate.

Trees are not only important on the golf course itself but they play an important role in such areas as the main entrance, the entrance drive, the swimming pool area, the tennis courts and as well as the paddle courts. Not too often, but at a few clubs there are gardens of quite some extent where-in trees play an important part.

If your club has an outdoor dining area, a knowledge of trees that will

This drawing shows the golf course divided into areas the author plans to cover in detail in future articles. They are: A — Boundary plantings; B — Partition plantings; C — Dogleg plantings; D, E — Tee plantings; F — Background for greens; G, H, L — Framing trees; J — Water plantings; K — Garden areas; M — Parking and Work area screens; N — Superintendent work center; P — Picnic grove; R — Other screen plantings; S — Kitchen service area.

