

Editorial

Many businessmen in the green industry have already started budget planning for another year. Others will be starting within the next several months.

Unfortunately, far too many managers feel that budget time is the most disagreeable part of the year — the bookwork, the estimating, the reflecting, the heavy thinking. When they feel this way managers are tempted to hurry through what might just be the most important job they have all year.

We feel a basic foundation plan is critical in every business — an overview philosophy . . . a base . . . a grouping of long-term goals. If you will . . . every business needs a dream.

A common error some managers make is to establish next year's budget based on last year's budget plus inflation. Next year is a new year. Planning should take into account experiences of past years, of course, but the failures and achievements in last year's operation should not dictate the new plan.

No, a budget is a plan of operation — a plan to work within guidelines to meet goals. These goals dictate the priorities.

What we're saying is that planning is creative . . . not automatic. It's dreaming and estimating — not adding and subtracting.

To start with next year's plan, we recommend a blank sheet of paper and a pencil . . . not last year's budget figures. On the paper, list the things you would like to see accomplished next year — regardless of the cost. Suggest continuation of successful programs and list possible new area to investigate. Be sure to include as many staff people in this creative planning session as possible.

The next step is to determine the value and importance of the list of goals. This involves priorities, costs and finally . . . the experience of past years.

When the budget is finished for next year it will be a plan that leads to accomplishments — not just a way to spend money more efficiently than last year.

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