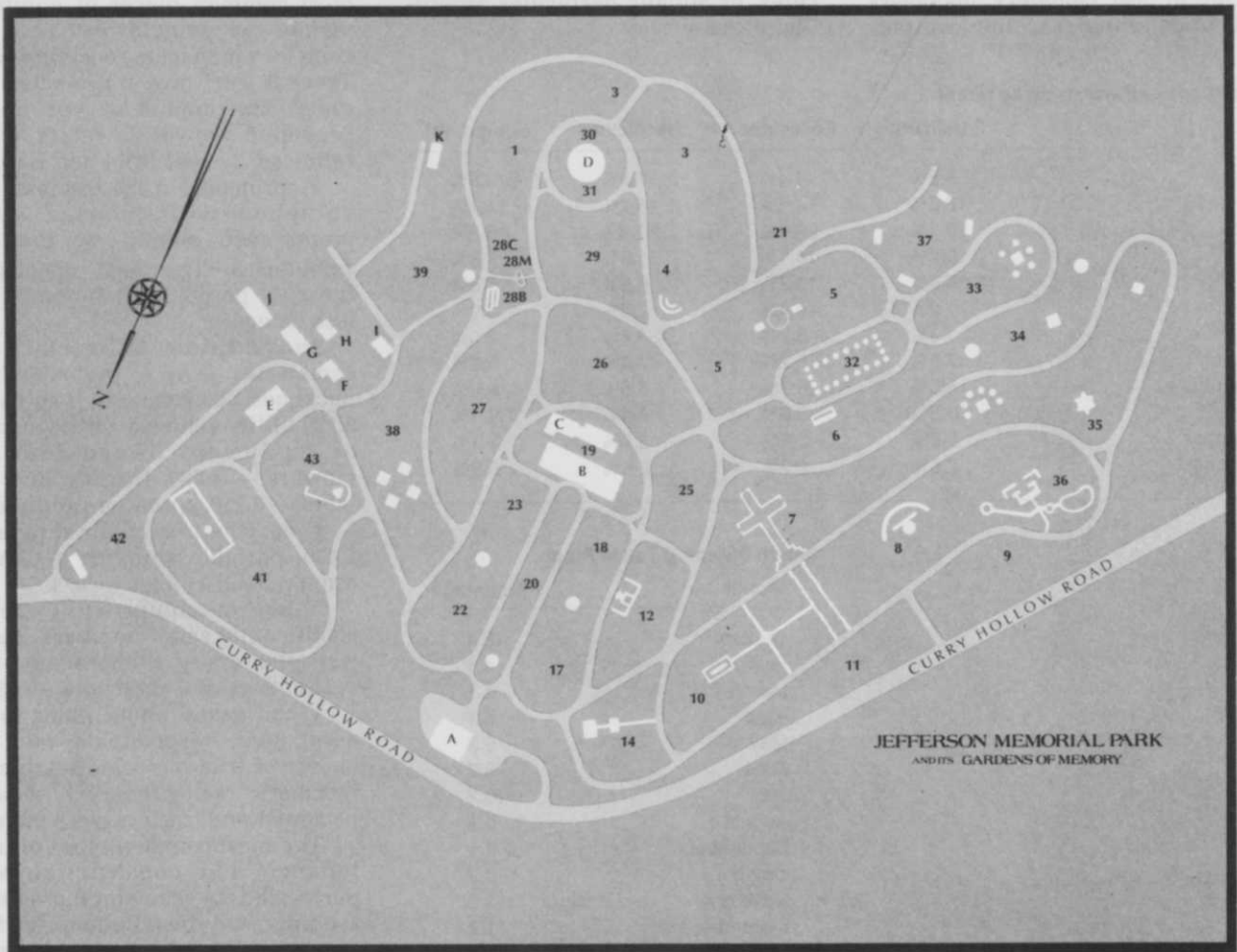


CEMETERY AND MEMORIAL PARK MANAGEMENT



CEMETERIES STRIVE HARDER TO CONTROL MAINTENANCE COST

The importance of maintenance costs in cemetery management is increasing steadily, even though less than 25 percent of the cemetery managers polled by Weeds Trees & Turf currently have a separate maintenance budget.

Russell Rager, director of Washington Park Cemetery East of Indianapolis, told 1,200 cemetery managers at a recent joint meeting of the National Association of Cemeteries and the American Cemetery Association in Chicago, "Only a few cemetery managers are budgeters. Few of them keep an overall budget based upon departmental budgets prepared by subordinates. A cemetery operation should have a sales budget, an administrative budget, and a maintenance budget if it is to achieve its maximum potential in terms of profit."

Out of 990 cemetery managers sent questionnaires, 167 replied.

Based upon their returns, larger cemeteries dominated. The average acreage managed by respondents was 98 acres, with 72 acres of developed area. An average of 72.5 percent of the grounds is actively maintained, indicating that more than 25 percent on average is held in reserve.

Full-time staff for maintenance averaged five persons, with three persons part-time and five on a seasonal basis.

Of the 25 percent who keep separate maintenance budgets, the average was \$47,600, or \$660 per acre maintained (\$47,600 divided by 72).

Fertilizer, sod, and trees are the largest non-equipment expenses. Herbicides and insecticides are the next highest non-equipment expenses. Cemetery managers do not use significant amounts of soil fumigants, growth regulators, fungicides, or aquatic herbicides according to the survey.

The cemetery managers indicated they plan maintenance expenditures from October through January, and in July. They place orders for chemicals mainly from February through April, with a second order in August or September.

Equipment orders are placed earlier, from January through March with another buying period in September through November. The majority of products are purchased from local suppliers, especially equipment.

The average annual seed purchase by the managers was 600 lbs. The seed is used to some extent every month except January, with surges in April, May, September and October. Twenty percent indicated brand or cultivar type, mainly the larger cemetery managers.

Self-propelled mowers are the most common pieces of equipment owned by cemeteries. The 1,250 cemetery managers receiving Weeds Trees & Turf own a projected 4,450 units. The dominant type of self-propelled mower is rotary (3,580), followed by reel (830) and flail (45).

A projected 3,375 tractors, 1,500 equipped with mowing attachments, are owned by the 1,250 cemeteries. The vast majority of these (87 percent) are in the 60 hp or less category.

In addition to tractors, the cemeteries own a projected 1,380 backhoes, 800 front end loaders, and 2,150 utility vehicles. Other numbers of equipment owned are: trim mowers — 4,280, flexible line trimmers — 2,210, spreaders and seeders — 1,900, compressed air sprayers — 1,430, portable spraying systems — 530, and sod cutters — 475.

Types of equipment owned in significantly small numbers are tree transplanters — 10, aerators — 216, verticutters and thatchers — 550.

When asked about plans to buy equipment, respondents said purchases of trim mowers, flexible line trimmers, self-propelled mowers, backhoes and tractors were planned.

The most common types of maintenance and construction work performed by cemetery crews are seeding, sod installation, fertilization, mowing, planting and care of

Percentage of Purchasing by Month.

Month	Fertilizers	Pesticides	Herbicides	Equipment
January	5.5%	4.4%	7.4%	18.8%
February	16.0%	14.1%	16.2%	11.7%
March	20.5%	20.7%	21.3%	18.2%
April	9.5%	14.1%	11.8%	7.8%
May	5.0%	13.3%	6.6%	5.8%
June	2%	10.4%	7.4%	3.9%
July	3%	3.7%	4.4%	2.6%
August	7.5%	5.2%	7.4%	3.2%
September	15.5%	6.7%	6.6%	5.8%
October	10.5%	3.0%	4.4%	9.1%
November	2.5%	2.2%	3.7%	7.1%
December	2.5%	2.2%	2.9%	5.8%

Month Planning Takes Place.

Month	Percentage
January	18.4
February	4.1
March	5.1
April	5.1
May	9.2
June	9.2
July	10.2
August	4.1
September	3.1
October	8.2
November	12.2
December	11.2

ornamentals. Jobs performed most often by outside contractors are tree trimming and pest control, and drainage installation.

Some interesting comments made by respondents are:

"We are in the process of turning our herbicide, fungicide, and insecticide work over to a commercial spray firm."

"Survey will make us look like a small market, yet we spend thousands of dollars per year for equipment made for a homeowner or obstruction-free golf course."

"We are forced to construct or adapt equipment to meet our needs."

According to the National Association of Cemeteries, there are 10,000 actively managed cemeteries in the United States. John Neal, president of Jefferson Memorial Park in Pittsburgh and past president of NAC, estimates that roughly 2,000 of the 10,000 are highly maintained. He also pointed out that there are many more small church and town cemeteries not included in the 10,000 figure.

Annual Expenditures

Item	Median	% with Non-Zero Response	Mean	Projection to 1,250 Readers
dry fertilizer	\$700	88.1%	\$1,150	\$1,260,000
post-emergence herbicide	\$300	54.1%	\$499	\$335,000
pre-emergence herbicide	\$300	41.1%	\$550	\$280,000
aquatic herbicide	\$100	15.5%		
insecticide	\$200	57.7%	\$525	\$376,000
systemic fungicide	\$200	4.8%		
contact fungicide	\$100	10.4%		
wetting agents	\$50	20.4%		
growth retardants	\$200	23.6%	\$320	\$ 93,600
Soil fumigants		4.8%		
sod	\$800	49.5%	\$1,624	\$997,000
trees	\$500	76.5%	\$898	\$852,000
ornamentals	\$500	73.1%	\$748	\$678,000

Cemetery management is a cost conscious business, yet the cemetery market is a significant part of the Green Industry. Better budgeting practices and an increased interest

in plant management can significantly improve the condition of all size cemeteries and perhaps help manufacturers to serve them better.
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JEFFERSON MEMORIAL PARK: EXAMPLE OF CEMETERY CHANGES

Jefferson Memorial Park in Pittsburgh, Pa. is a perfect example of the changes in cemetery management since the mid-1920's when the memorial park, a profit-making business, started breaking away from traditional cemeteries.

Cemetery managers before that time were chiefly concerned with maintenance of monuments and grounds. They were employed by churches or community boards to provide a respectful and attractive location for burial of local citizens. The concept of pre-need selling of burial sites was considered disrespectful and greedy.

But today, memorial parks are dominating the cemetery business and traditional cemeteries are trying some of their techniques.

The basic differences between memorial parks and traditional cemeteries, explains Jefferson Memorial park President John Neal, are pre-need selling and surface markers instead of monuments. Owners of memorial parks run them as profit making enterprises. They also have made improvements in burial techniques and cemetery maintenance, because they usually handle more interments than traditional cemeteries, more than 100 per month at Jefferson Memorial, and larger acreage is involved. Jefferson Memorial has 150 acres of its 325 developed and requires a staff of 25 to operate and maintain. The maintenance budget alone is nearly \$150,000 this year.

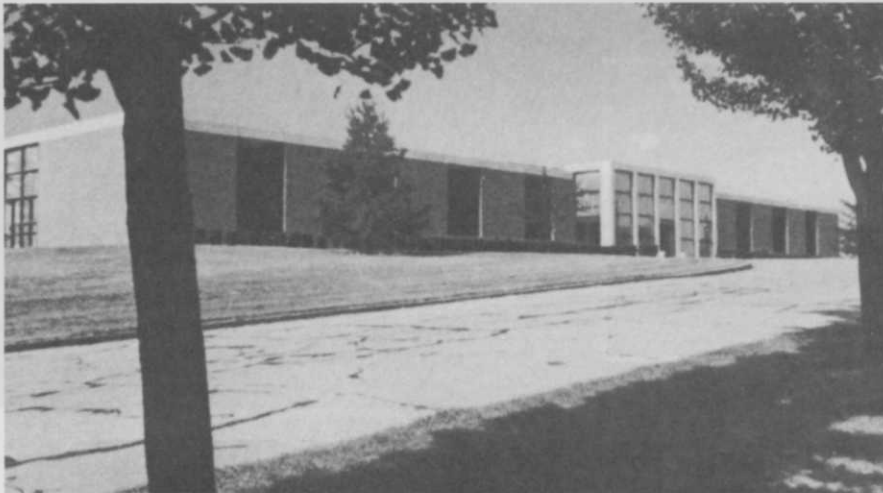
"It is like a small city, with 5½

mi. of asphalt roadway, its own drainage and irrigation lines, divided into areas, or gardens, with various religious themes," Neal says. "We have a small greenhouse and nursery. We used to grow our own sod, and we maintain all but the largest trees and all the turf." However, Neal wants his staff to improve its knowledge of turf and tree maintenance and has hired a trained agronomist to assist the general foreman.

Turf applications are limited to fertilization and some selective weed control. Most of the staff time is spent establishing grass over new graves and repairing damage caused by heavy equipment. "Throughout the year, regardless of the weather or the condition of the turf, you've got to take heavy equipment over the grass to dig graves, install vaults, close the grave and repair the surface," Neal states. "It's terrible on the turf in the spring and fall when it is so wet. Relatives don't understand when a grave's turf is damaged because of the emotional nature of burial. Damage has to be repaired as soon as it happens."

Neal's maintenance staff uses a Reinco hydraulic mulcher to achieve quick cover of new graves. "We got the idea of hydromulching from another cemetery manager in up-state New York," Neal said. "We tried sod, even used to produce our own. We'd buy two trailer truck loads every spring and we'd lose a third of it because of dry weather before we could use it all."

Jefferson Memorial has a wide assortment of cutting equipment. Large rotaries and tractor-drawn gang mowers dominate. Neal sees a problem with equipment designed for the golf course when used for hilly cemeteries. "Small tractors engineered with dual wheels work best on hills," Neal claims. "Flotation tires are fine on level turf but very unstable on wet or snow covered slopes. We also find drive shafts are not built in many cases to take steeper slopes or for turning on an incline. Unfortunately, few manufacturers are making equipment to meet our needs. If they don't engineer the axle for dual wheels,



The attractive and modern mausoleum (above) rests on a hill on the rolling cemetery. One of many garden pathways (right) lined with ornamentals.





The lake, bordered with ornamentals, provides a serene natural setting.

chances are you'll tear something up," Neal adds.

"The most important thing when buying equipment is the service. No matter how good the machinery is, if you can't get good service locally, there is no advantage."

Contained in Jefferson Memorial's equipment inventory are two International and one Ford backhoe, two dual-wheel Jacobsen tractor mowers, two dual-wheel Toro tractor mowers, one Kubota tractor with a 60-in. rotary, two Yazoos, one KutKwik, and the gangs. In addition, Neal has a soil shredder, a sod cutter, the hydraulic mulcher, a number of trucks, flexible line trimmers and a Trim Quick, which is similar to flexible line trimmers but uses leather thongs instead of filament line.

Controlling costs is the key to modern cemetery management. Neal is trying a number of ways to control costs, such as using a Burrows L5000 minicomputer to keep track of all aspects of maintenance and sales. Neal plans to get a larger computer in the next four years to further his recordkeeping ability. The computer work and cost control are managed by Neal's son, John II, who is completing his CPA exams this month.

Another measure to control costs is the construction of a vault making plant on the grounds. All graves must contain concrete vaults, and when 1,-

200 interments take place per year, costs can be cut significantly.

Neal is past president of the National Association of Cemeteries (NAC) and the state cemetery association. "NAC was created when memorial parks started breaking away from traditional cemeteries in the twenties. Then, NAC members were interested in sales more than maintenance. Now, we are finding our maintenance problems to be of equal concern. The traditionalist cemeterymen, who are represented mainly by the American Cemetery Association, have always concentrated on maintenance. Now, they are realizing pre-need selling is necessary to remain competitive."

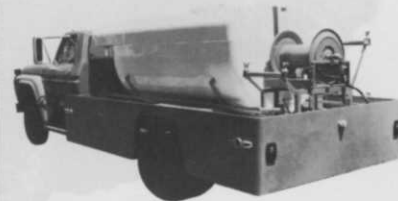
"So the associations are growing closer together. This year the first joint meeting of the NAC and the ACA was held in Chicago. There is considerable discussion and hope that the two associations will merge sometime in the future."

"The cemetery industry is not too well understood and is often overlooked by manufacturers. There are at least 10,000 actively managed cemeteries in the United States. So, we are a significant group," Neal states.

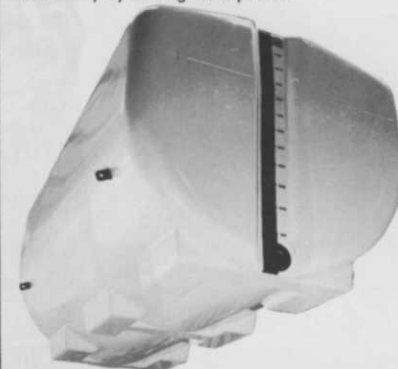
The need for proper grounds care is combined with the need for controlling costs in today's cemeteries. Jefferson Memorial stands as a model for others to copy in the effort to balance the two. **WTT**



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