

ROUNDUP WATER

Same great weed control of Roundup®, now in premeasured packs.

Introducing Roundup® Dry Pak — a water-soluble granular formulation in premeasured packs (25 per box). These handy little packs are convenient to store, ration out, carry and use. Just pour in one pack for each finished gallon of spray solution you want, then fill with water.

Roundup Dry Pak measures faster, easier and with more accuracy than liquid herbicides — saving you time and reducing waste. It also eliminates the mess of measuring liquid herbicides. As a result, Dry Pak poses less risk of exposure. If any of the granules would spill, they're simple to clean up.

So if you thought regular Roundup gave you great peace of mind, just wait until you try Roundup Dry Pak. It provides the beautiful results and environmental profile that made Roundup the most trusted herbicide in

the world. Plus, it's packed with a lot of extra benefits, just for good measure.

To find out how Roundup Dry Pak can add convenience to your program, call 1-800-332-3111.



ALWAYS READ AND FOLLOW LABEL DIRECTIONS FOR ROUNDUP DRY PAK.

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IND-47084 1/94



Here's a list

■ Larry Wright, president of the Metropolitan Detroit (Mich.) Landscape Association, lists these professionalism prerequisites:

- 1) Courteous, knowledgeable employees, neatly groomed and in uniforms;
- 2) Clean, professionally lettered vehicles with association decals on them;
- 3) Good employee work habits;
- 4) Professional office staff;
- 5) Courteous and helpful phone habits; and
- 6) Limited use of answering machines during normal business hours.

—J.R.

continued from page 18

Stephen M. Pollan, in his book "The Field Guide to Starting a Business," had some interesting thoughts on pricing.

"It is a double-edged sword," Pollan wrote. "It's one of the most complicated issues facing the entrepreneur."

Prices should reflect what the potential

WANTED:

ILLEGAL LANDSCAPERS

■ Eight unlicensed California landscapers were set up, caught and arrested last fall in Walnut Creek when the California Landscape Contractors Association and the Contractors State License Board combined forces during an undercover "sting" operation.

"More than \$400 million was lost in tax revenues between 1990 and 1991," said CLCA Licensing Committee chairman Richard Cohen. "The loss total could be significantly higher today, considering the apparent upsurge in illegal construction activity the past couple of years. Rather than going toward the state budget, the money's going into the pockets of unlicensed operators like the eight arrested the other day.

"Everyone suffers: consumers because they have virtually no recourse against poor workmanship or failure to complete the job; licensed contractors because of unfair competition.

"These days," Cohen continued, "it's a disadvantage to be a professional. But fortunately, the state board wants unlicensed operators to become part of a legitimate, tax-paying society. So CLCA and the Contractors State Licensing Board are joining forces to set up sting operations against individuals performing landscape work without a license."

Consultants, Ft. Worth, Texas.

"Businesses have similar commodities and clientele," Roberts writes, "but they do not leave the same impression. These mental pictures are images. History establishes a reputation, but present actions determine an image.

"Creating a positive and impressive



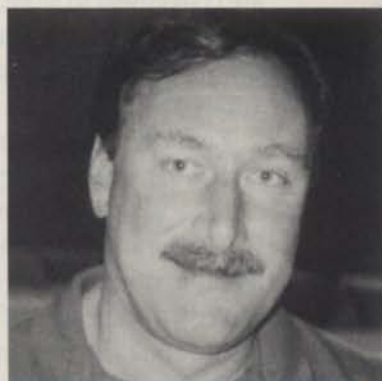
Sieg: Professionals educate employees, follow regulations.

customer believes to be the value of your service, first and foremost, according to Pollan. Larger businesses have lower production costs and can take advantage of volume discounts. Established businesses, therefore, should be able to sell at lower prices than smaller businesses.

"Entrepreneurs who provide a service," Pollan continues, "may feel their lack of experience forces them to charge lower prices. But undercharging does more harm than good. If you set your price too low, customers may believe that what you are offering isn't as valuable as what the competition offers.

"Believing that selling for less will bring success quickly can be fatal."

Image the key—Jerry W. Roberts, writing in *North Carolina Turfgrass*, believes, correctly, that image is the key. Roberts owns Roberts Management



Frank: Be committed to clients and industry.

image for your business involves several ingredients:

"Innovation: the willingness and inclination to explore new avenues, different products and contemporary techniques.

"Direction and pace setting: the appearance of your facilities, employees and their equipment, the appearance of the mail that leaves your office, telephone operators trained to take care of customers.

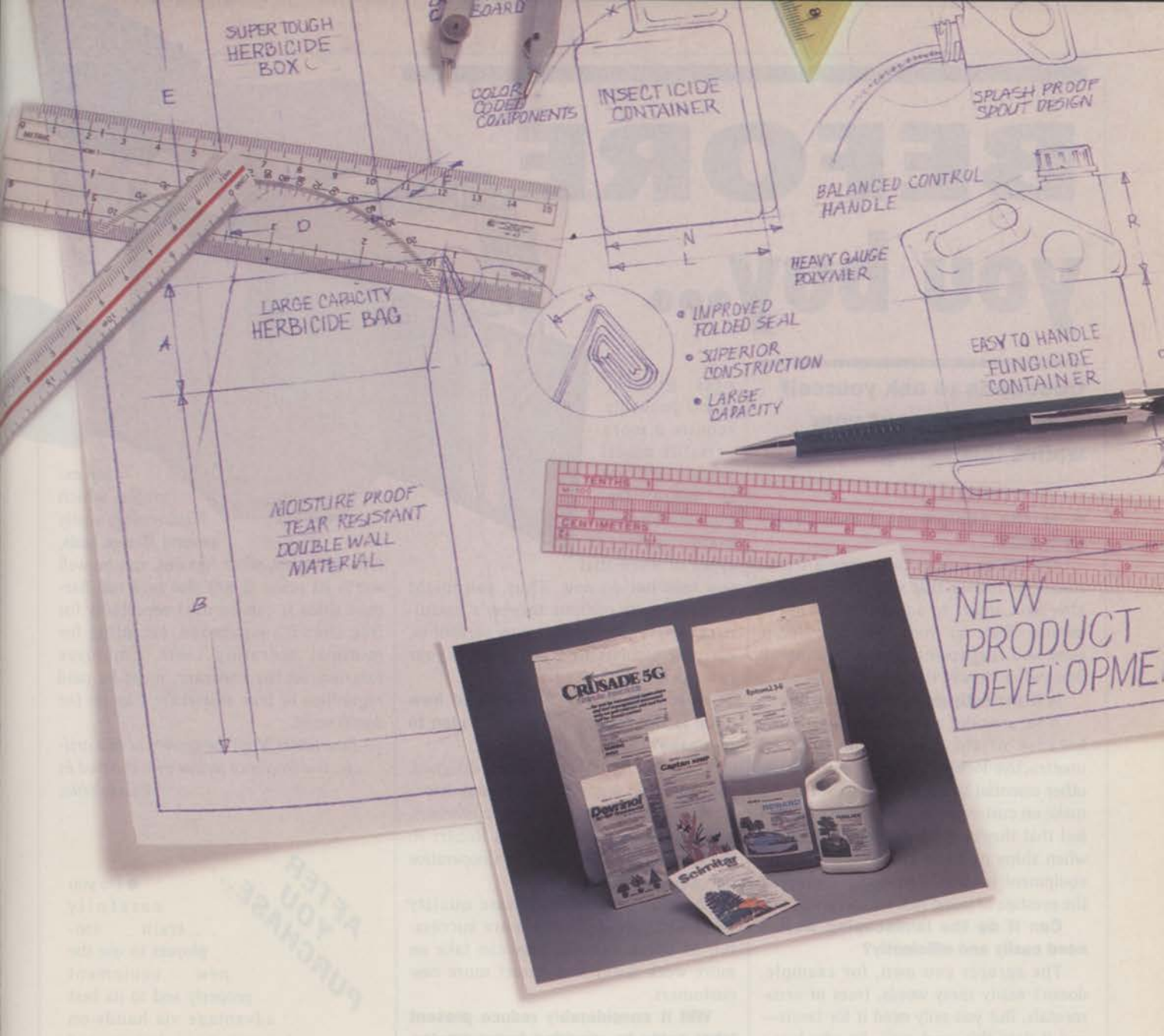
"Advertising: a steady low cost program of advertising using (various) media.

"Steady growth: a balanced approach to steady growth allows management and employees to mature with responsibility and still project a positive growth image.

"Single-mindedness: Ethics, using honesty, integrity and communication when dealing with customers."

Finally, the key, our anonymous landscaping friend says: "You've got to look and act the part, and then charge the part."

—Jerry Roche



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DEVTRINOL® Ornamental Herbicide Dependable, season-long control of grass and broadleaf weeds in newly planted and established turf and ornamentals.

EPTAM® Herbicide Preemerge control of problem grass and broadleaf weeds in flowers and ornamentals.

FUSILADE® Turf and Ornamental Herbicide Fast-acting, postemergence control of perennial and annual grasses in ornamentals, nurseries, and landscaping.

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Circle No. 155 on Reader Inquiry Card

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BEFORE you buy...

Questions to ask yourself before getting out your wallet this spring.

■ Is the equipment I own really worn out?

There's no reason to replace a truck, tractor or mower that works well—but it also isn't smart to squeeze a few more months of service from a machine that is slow and inefficient. It can also break down when needed the most.

Is it perfectly good, but shabby?

If so, consider a replacement seriously because of the impression such an unattractive-looking mower, power vac or other essential landscaping equipment will make on customers and employees. They'll feel that they're getting a professional job when shiny new and professional-looking equipment is used. Employees appreciate the prestige of using new equipment.

Can it do the landscaping work I need easily and efficiently?

The sprayer you own, for example, doesn't easily spray weeds, trees or ornamentals. But you only need it for lawns—and it does this work well. So why buy a new sprayer?

But if you're planning for future busi-

ness growth, you'll probably require a more versatile model since you'll use it more frequently and for many different types of work that

you may not do now. Thus, you might outgrow your present sprayer's usefulness, won't have the necessary versatility, carrying capacity or speed to meet your new workload.

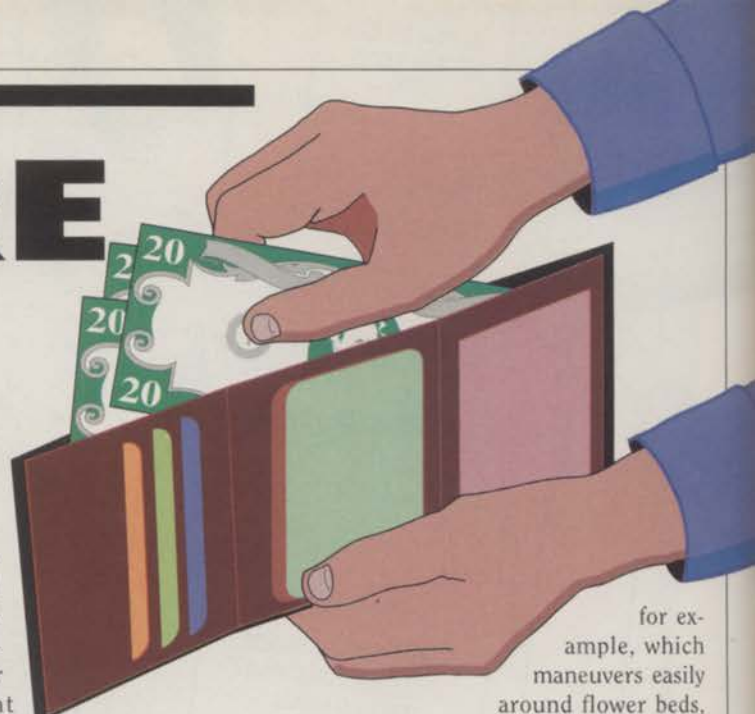
How high is the quality and how good is the design of the unit I plan to purchase?

If it's cheaply built and poorly designed, you won't get a good payback, and downtime for repairs will chase away customers, profits and employees, warns Robert R. Riley, president of Green Pro Cooperative Services in Hempstead, N.Y.

Companies that purchase quality equipment are generally more successful, he notes, because they can take on more work faster and attract more new customers.

Will it considerably reduce present labor costs by requiring fewer employees or taking less time?

A latest model all-terrain slicer/seeder,



for example, which maneuvers easily around flower beds,

hills and most other terrains, can be well worth its price. It will also be a real bargain since it can be used repeatedly for free after it's purchased, excepting for minimal operating costs. Employee salaries, on the contrary, must be paid regardless of how efficiently they do (or don't) work.

—Bess Ritter May, the author of this article, is a freelance writer who is based in Philadelphia.

AFTER YOU PURCHASE...

● Do you carefully train employees to use the new equipment properly and to its best advantage via hands-on demonstrations, lectures and a review of the owner's manual?

● Do you set up a preventive maintenance program for the new equipment and keep careful records? In a recent survey done for the Toro Company, here is how often maintenance is conducted:

daily	34%
weekly	31%
monthly	18%
none	17%

● How do you service equipment when necessary? Of the respondents to the Toro survey, 49 percent keep service technicians on the payroll. The remainder depend on either commercial service dealers or distributor service departments.

—B.R.M.

SEVEN MORE QUESTIONS

- 1) Does it have safety features that will reduce accidents?
- 2) Are replacement parts available locally at reasonable cost?
- 3) Can additional parts be ordered later to prevent the new machine from becoming obsolete too quickly?
- 4) Will I use it often enough to justify its purchase?
- 5) Does the manufacturer offer acceptable guarantees and warranties?
- 6) Can the company supply testimonials from satisfied users?
- 7) Will the machine be featured or demonstrated at an upcoming trade show where I can observe it in action?

—B.R.M.

WHEN IT COMES TO GUARDING AGAINST WEEDS, THINK OF US AS MAN'S BEST FRIEND.



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Proven Professional
Turf™ Fertilizers
Combined With
TEAM™ Broad
Spectrum Weed
Control Get You The
Results You Need To
Turn Customers Into
Friends For Life.*

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- 20-2-6
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Each product is individually designed to meet specific nutrient requirements *and* deliver up to 16 weeks of effective weed control. But you get more than effective-ness. You get efficiency, too, because you get two jobs done with one application.

Team is a proven performer when it comes to crabgrass, goosegrass and many other pesky weeds. Plus it's labeled for use on most major turfgrass species. With The Andersons superior formulating capabilities you get clean, free-flowing products for consistently great results. Use The Andersons Professional Turf fertilizers with *Team* and make your customers friends for life.

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partner®**

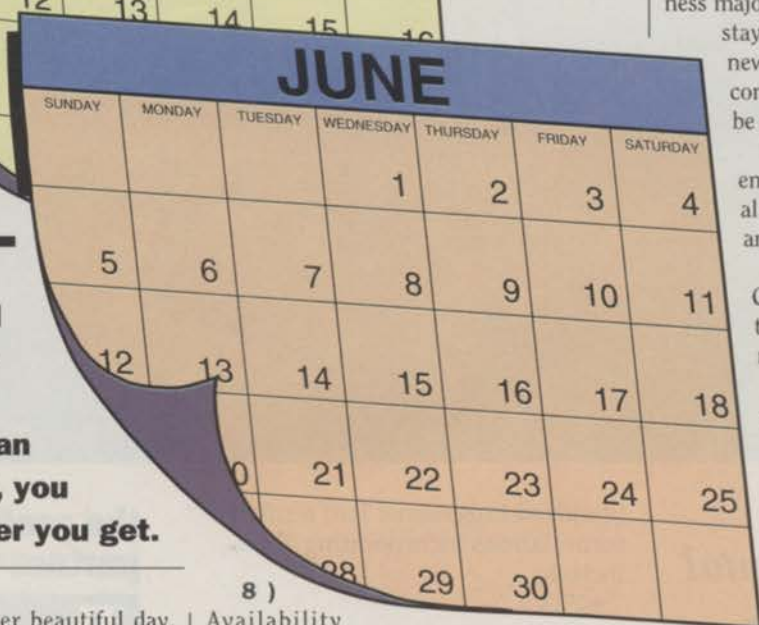
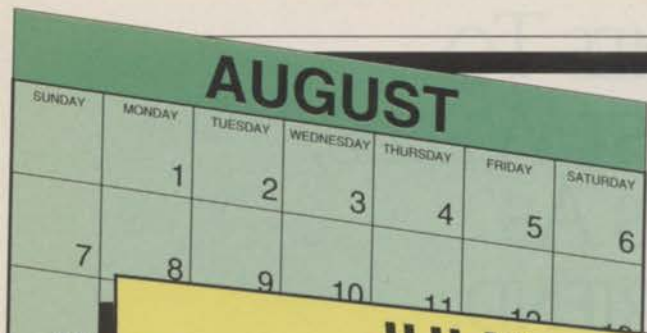
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about our Professional
Turf products, call toll-
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More than SUMMER HELP



If you consider your high school and college age workers to be nothing more than temporary labor, you deserve whatever you get.

■ You wake up. Another beautiful day, great to be alive!

Then it hits you. Today you begin interviews for "summer help!" Three months of screw ups and sick days! Your business is ruined!

Relax. If you've given yourself enough time, know how to interview, know what to look for, and how to sell the job, you'll hire the best summer help.

Pia Curry, owner of The Hiring Assistant, Dallas, Texas, says employers commit 10 common errors during the screening and selection processes:

- 1) Important information is missed.
- 2) Applicant data is misinterpreted.
- 3) Biases and stereotypes affect judgements.
- 4) One candidate characteristic overly influences judgement.
- 5) Decisions are made in haste.
- 6) Decisions are not systematic.
- 7) Pressure to meet quotas affects judgements.

Availability of candidates affects judgements.

9) The position and organization are not accurately depicted.

10) Good candidates for other openings are overlooked.

"The golden rule of screening and selection," says Curry, "is that past behavior and performance is the best predictor of future behavior and performance."

Behavior, according to Curry, is "an action or reaction in a specific situation, with a known result." Behavior is *not*:

- what a person would like to do;
 - what a person thinks should be done,
- or
- what a person should have done.
- It's important to consider what these

young people have to offer to the company, perhaps even beyond graduation. A business major in his final year might consider staying on in the fall, perhaps in a new marketing position. If he's not continuing on to college, this could be the career start he's looking for.

You want the best—The best employees are dependable, punctual and show some signs of integrity and reliability.

To keep these people, says Curry, show them what you have to offer. Let them know they're more than just "summer help."

"Give them a feeling of being a part of the company, and try to learn if they possess other skills that can benefit the company, such as customer service skills or other customer interaction talents," Curry says.

If you find yourself interviewing a student with no past work experience, ask him

about his responsibilities at home. What's his attitude about work in general? What has he learned about mowing the

lawn at home? How does he feel about getting a job done ahead of time?

There are a lot of summer jobs out there, waiting for eager youth, says Curry, and they should have a reason to come to work for you.

Curry's company, The Hiring Assistant, was recently awarded an

"Innovation in the Workplace" award by the Dallas Chamber of Commerce for its automated job screening process.

—Terry McIver

Past behavior and performance is the best predictor of future behavior and performance.



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TRADITIONAL MOWER STEERING.



THE INSPIRATION BEHIND
THE TORO® T-BAR.



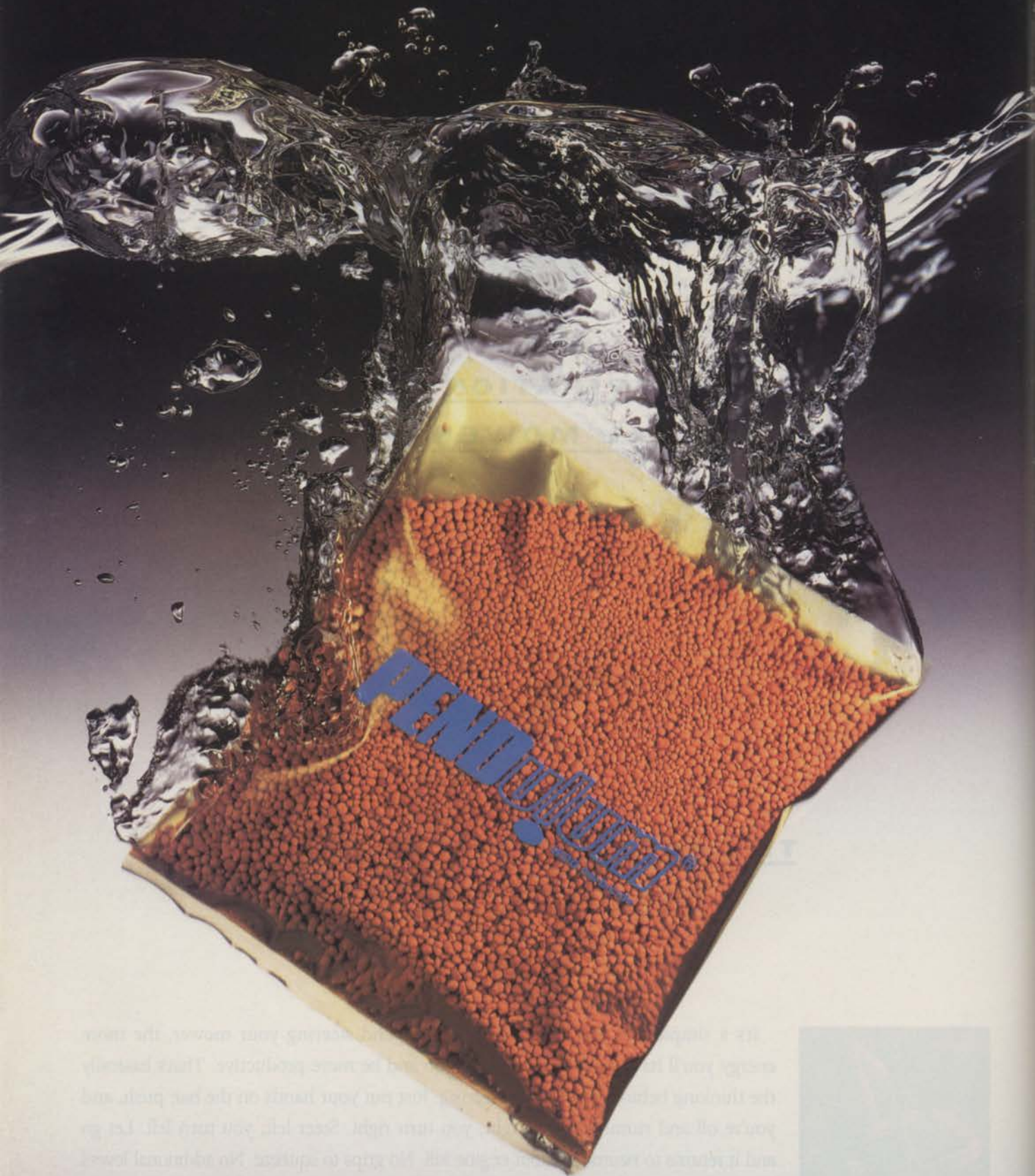
It's a simple fact. The less energy you expend steering your mower, the more energy you'll have to fly through each job and be more productive. That's basically the thinking behind Toro® T-bar steering. Just put your hands on the bar, push, and you're off and running. Steer right, you turn right. Steer left, you turn left. Let go and it returns to neutral without engine kill. No grips to squeeze. No additional levers.

As you might expect, the Toro® T-bar is the preferred choice among commercial cutters. And it's available on any of our mid-size models.

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PENDulum®
WDG herbicide

Keeps weeds from emerging.

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THE ACCOUNTING PROCESS: A SIMPLE RECORDING OF TRANSACTIONS

by Dan Sautner
Padgett Business Services

■ Accounting systems are designed to control a company's financial transactions. They change with the organization's size and age.

If you are already in business, you should have at least a simple accounting system set up. But as your business grows, so should it. The simple system presented here can be accomplished in a few minutes each day.

The basics—Any business should have a separate company bank account. To try to run your business out of your personal checking account is often dangerous. At some point, you or someone else will be required to separate the information. This can be a long and involved process.

Record every transaction involving a bank deposit or withdrawal, and what each transaction is and why you made it. Dates, amounts, and with whom the transaction was made are also important. Cross reference every invoice and payment to the check number, and maintain these slips in a file by check number. The more description, the better.

As a minimum, you should be able to determine the amount of each transaction and the amount of the sales tax collected. At the end of the day, you should record information on a simple columnar sheet of paper called the monthly sales journal. It should have at least five columns: gross cash collected, sales, sales tax, cash payments (made straight out of the till for miscellaneous expenses), and bank deposits.

Now for a simple cross-check. Sales plus sales tax will equal gross cash collected, will equal bank deposits plus cash payments. Balance these five columns each day, and total them at month's end. You may consider a sixth column, which would be used for the differences in till count, commonly called cash-over/short.

Using this simple recording method, along with your check stubs and monthly bank statement, will give you the very basics of an accounting system.

All of your source documents (receipts, invoices, etc.) are the back-up support for

Sale	314-				2073.31
Tax	21-				2084.31
Sale	278-				2362.31
Tax	18 50	432	21		2380.81
Payroll			8 63		1948.60
Insurance					1939.97
Payable				1021 47	918.50
Receivable	407 -			3 31	915.19
	255 89				1322.19
					1519.08

these accounting records. Place receipts in a brown manilla envelope for each month. Keep your cash paid-outs in a separate file. Finally, collect and organize your complete bank statement (cancelled checks included) in an envelope clearly marked with the appropriate date. This takes care of your paperwork.

The first employee—The above system assumes that you are operating the business by yourself. When you hire your first employee, the fun really starts!

Our government is very fussy about payroll management. Before hiring your first employee, you must register as an employer, during which you will be provided with the required government forms. Get someone with payroll experience to help you through the maze of paperwork.

Good payroll books are available at your local business supply store. They all have a place to record the hours, rate, gross pay, and other deductions and incomes for each employee. They also have a section for statutory deductions (pension, taxes, etc.).

This book, along with government tax tables, will allow you to calculate the net pay. Remember that government reporting is fairly strict in this area. Make sure your records allow the periodic reporting of totals and employee information.

Two accounts—*Accounts payable* are outstanding invoices for materials and services received but not yet paid for. Keep these invoices in an accordion file with different slots for each day of the month. Once you have approved payment of an invoice, determine the due date and place it into the slot matching the payment date. When you are ready to write checks, pull the relevant dates. At the end of the

month, sort all of the invoices as to type of expense, total each of the types, and run a grand total for all of the payables.

Accounts receivable work in a similar fashion. Sort daily invoices by customer and file in an alphabetical folder. At the end of each month, total the invoices for each customer and list all receivables by customer. Do this on a columnar pad so that, in addition to the total, you can also create subtotals for the length of time outstanding. Usually, this is done in 30-day intervals.

Statements—Now you have the basic information necessary to put together a financial statement.

Write down your total sales from the sales record prepared earlier. This is your gross revenue for the month. Next, list your categories of expenses, using check stubs and accounts payable listings. Group together similar expenses, and try to keep the number of classifications low. Add any other charges from your bank statement and add your employer share of payroll taxes. The sum should be your total expenses for the month.

The difference between expenses and revenue will be a rough estimate of net income. Be cautious about this number. To be complete, it must also take into account other non-cash entries such as inventory, taxes and depreciation, which can have a major effect on the bottom line. Take the monthly totals for all classifications and add them to the year-to-date amounts from last month. This will give you a new year-to-date picture of your operation.

Each record should be completed as it occurs. Taking a few moments each day will greatly increase the accuracy of your records and make it easier to understand your financial information.

You might also periodically engage professional help. But this basic system will allow you to maintain control and will likely reduce the fees charged by an outside accountant.

—Dan Sautner is chairman of Padgett Business Services, Athens, Ga. This is the fourth in a series of articles he is writing for LM that addresses small business accounting.