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THEBENCHMARK

The author is the owner-manager of Kehoe & Co. Contact him at kkehoe@earthlink.net. KEVIN KEHOE



A 'survival budget' helps win bids

Part three of a multi-part series.

n my April column ("Get high profits with design/build," page 60), I went to a bid opening where 38 landscape companies bid a school construction job. My client finished 10th despite tightening his pricing factors and production standards.

Sure there's a part of you that says, "Let 'em have it at that price." But there's also a thought that gnaws at you: "I will get nothing at my current price if this keeps up." Welcome to the new world. It's hard to define what distinguishes high-profit from low-profit companies in this environment when survival becomes the driving force.

There's only so much past relationships do for you in this environment, so fashion a "survival budget" that reduces costs and prices — and gives you a better chance of generating revenues. A survival budget must provide enough profit to recapitalize the company for next year. Using the chart below, let's review the budget's basic elements.

The starting point is expected revenues. In

	Good times	S	urvival mode	
Revenues	\$5,000,000		\$2,500,000	
Gross margin	\$1,700,000	34%	\$625,000	25%
Overhead	\$1,100,000	22%	\$550,000	22%
Net profit	\$600,000	12%	\$75,000	3%
Assume (no subs) Average hourly wage	\$15		\$13	
Job materials	35%		50%	10.11
Materials	\$1,750,000		\$1,250,000	1.82
Materials markup	10%		10%	
Labor	\$1,550,000		\$625,000	
Hours	\$103,333	AF	\$48,077	11.
Effective rate	\$29.76		\$23.40	
Labor cost reduction/hour Pricing reduction Overhead reduction	LOY TH		15% 27% 100%	

this example, we anticipate a 50% year-to-year reduction in revenues. We then establish a survival net profit margin. I use 3% as the low-end recap target, which reflects the working capital needed to fund longer Accounts Receivable collection periods and some level of hard asset replacement.

Overhead reduction

We keep overhead in line with revenues at 22% and conclude that overhead costs need to be halved. This is a painful, but necessary step. We add the 3% net margin to the 22% overhead expense to equal a gross margin of 25%.

Labor cost reduction/hour

Given the reduced gross margin expectation, materials costs are now likely 50% of revenues — up from 35%. We can calculate labor expenditures and hours from this assumption.

Revenues of \$2.5 million, less \$1.25 million in materials, leaves \$625,000 for labor. Dividing this by a \$13 hourly wage rate yields 48,077 labor hours.

To lower labor cost, we must lower the average wage 15%, from \$15 to \$13 per hour. Some of this comes from less overtime and some from tighter management of non-billable hours.

Pricing reduction

Lastly, we can calculate the hourly labor billing rate. Revenues minus the materials cost at its 10% markup, divided by the labor hours, provides the rate of \$23.40 per hour, 27% less than the prior year. In effect, prices are lowered 27% to achieve the desired margin.

With this survival budget, we can manage through a downturn and still have reinvestment income for the future. Those companies with solid balance sheets (debt-to-equity ratios lower than 40% and current ratios of 2.5 or better) will survive.

It is truly a stomach-churning case of survival of the fittest out there in the bid build world. Be prepared, and next year might look a little better.

LAWNCAREPRO

LM'S OPERATOR OF THE MONTH >> BY RON HALL

Chris Senske's first planning management task was to create a five-year sales and growth forecast for Senske Lawn & Tree Care, the company his parents founded more than 50 years ago. "I regularly go back to that graph paper I created more than 30 years ago, to refresh my vision of where the company is headed," says Senske, now president. It was just the first lesson of many he learned.

Your company is an industry pioneer, founded by your parents in 1947. What are the three most important business things they taught you?

Hard work, sacrifice and planning. From the very beginning, I was tasked with doing any job no one else would or had time to do.

How did you prepare yourself to be the company leader?

Had I known I was going to be put in the situation where I would run the business, I might have chosen a different educational track. I studied chemistry, mathematics and biochemistry. I might have benefited from a business and marketing education.

I ended up in the business quite by accident. I was preparing to go to graduate school when Dad needed to have someone watch over the business while he recovered from a serious surgery.

Is there another generation of the family being prepared to run the company? My son, Ben, is being trained as a supervisor. Like me, he worked summers in the business and has done every job in the company operations — from customer service representative to tree climber. He loves the pest control side of the business the most and is learning both technical and management skills there.

What is your primary role within your company today?

My primary role now is to keep the management team energized, motivated and moving in the same direction. I spend half of my time interacting with the management team. The rest is spent looking for market growth opportunities, including organic growth, acquisitions and new service offerings.

What's your company's biggest business challenge? Our biggest challenge is to keep everyone focused on profitable growth. The outcomes from continued controlled growth benefit everyone in the organization. New opportunities, personal development, as well as the energy that come out of a company moving forward, all make continued growth a worthy goal.

How are you preparing the company for the next five to

10 years? We set a plan of growth for the next five years and a plan of action how to get there. We are in the first phase of that plan.

We are developing operating standards and removing fuzzy lines of responsibility so there are clear-cut goals for every team member. Daily, weekly and monthly goals, as well as progress made toward meeting those goals, are posted on the walls of each branch office for almost every position in the organization.

Our battle cry is "Every 1 Counts." We are training AT A GLANCE

COMPANY: Senske Lawn & Tree Care, Kennewick, WA

FOUNDED: 1947

PRINCIPAL: Chris Senske, President

NUMBER OF LOCATIONS: 7

EMPLOYEES: 260

SERVICES OFFERED: Lawn care, tree and shrub care, weed control, pest control, holiday lighting

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FAMILY: Married to Catie; two children, Sara and Ben; two grandchildren, Alyssa and Kaelyn

HOBBIES: Skiing, golf, officiating hockey, motorsports

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every employee every week to look for ways to examine his job and the work environment around him.

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BESTPRACTICES

BRUCE WILSON The author is a partner with the Wilson-Oyler Group consultancy. Visit www.wilson-oyler.com.

Irrigation techs should shower profits

ore and more companies have been hiring irrigation technicians to maintain and repair irrigation on their maintenance jobs. I think this is a great

opportunity to capture additional revenue from existing clients. However, there is also tremendous potential for this practice to add to your costs if not managed intensely.

Where do companies go wrong? For some, the issue is their maintenance foremen or supervisors, who in the past performed minor repairs or troubleshooting, now call on their irrigation technician co-workers to handle all of that. So they're increasing costs with your irrigation techs making separate trips to sites, and these more-expensive staffers often are spending time on non-billable services.

Non-billable time is it's own beast. If there are no billable repairs to do, a technician might be sent to do system checks. Sure, he (or she) is "busy," — but not generating revenue and instead is charging time to jobs. If there are job requirements for system checks on a large site, it's probably effective to have a technician do the work. However, on small sites I would question the effectiveness of this versus having a foreman do the checks.

Smart strategies

Here are five simple solutions to avoid these potential pitfalls:

 Assign someone to manage – not just schedule – your irrigation technician(s). Create a tracking system to capture billable time versus non-billable

Making paperwork easier to do usually contributes to getting it done in a more timely and complete manner. time. Let the techs know there are expectations for a certain amount of billable hours each week.

2. Spread the repair-work wealth. Train and equip your foremen and supervisors to do the basics and have them do minor repairs.

3. Create forms that make billing from the field easy. Some companies use parts sheets with photographs, where the technicians can place quantities next to the photos instead of having to write product descriptions. Most field personnel dread cumbersome paperwork, sometimes causing you to miss billing opportunities.

4. Keep technicians busy with profitable tasks. If there is no profitable irrigation work to be done that day, re-assign your irrigation techs so they're doing something else that's productive and revenue-generating, such as supplementing enhancement crews.

5. Implement checks and balances. Whoever manages the technicians must know the contract requirements relative to what is billable and non-billable, and make sure client authorization for repairs are received before work is done.

Billing and tracking

There are a host of other things I have seen companies do to help streamline irrigation billing and tracking parts use.

Some companies simply bill for parts without specific descriptions. For example, they bill for 7.5-in. fittings at \$1 apiece rather than listing each individual 0.5-in. coupling, tee and 90° ell. They might bill for an assembly for a valve, including associated fittings rather than itemizing them.

Some companies charge for labor and parts with no itemization. For some customers that's OK, especially for small billing amounts.

Making paperwork easier to do usually contributes to getting it done in a more timely and complete manner. Developing systems to better manage and utilize your irrigation technicians can contribute significantly to your bottom line.

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Good design, green design

IMPROVE YOUR BOTTOM LINE BY CREATING ENVIRONMENTALLY FRIENDLY, MONEY-SAVING LANDSCAPES. BY KENDALL WEYERS

N THIS AGE of increasing environmental awareness, all segments of the business community are being carefully evaluated for their shade of green. More scrutiny is also being applied to costs due to the challenging economic times. It has always been important to be aware of, and emphasize, the benefits you offer your customer, but now it is more important than ever. The customer is spending more carefully, considering both environmental and economic impact.

For landscapers, the good news is that good design has always offered environmental and economic benefits. Now is the time to clearly market those benefits. If you don't know the positive side effects of what you do, your prospective customer probably won't either.

Lower maintenance costs, fewer inputs

A well-designed landscape will work with nature, rather than against it, resulting in fewer inputs and lower maintenance costs. When in balance with nature, landscapes have a wide range of plants in their optimum growing conditions, making them more resilient to weather extremes and pest attacks. A diverse landscape discourages pests, not only by limiting their food source, but by providing habitat for natural controls. These "beneficials" range from insects and spiders, to fungi, bacteria, birds, and small mammals. The result is a balanced and diverse system that is at least partially self-sufficient.

Simply making the appropriate plant selection and placement is a huge first step. Care-



Trees can be used to shade homes, reducing summer cooling costs.



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ful plant selection for the light, moisture, soil, and wind conditions of the site will do two things:

 It will increase the likelihood of growing healthy and attractive plants, with fewer replacements.

2) It will reduce the necessary levels of inputs, such as water, fertilizer, soil amendments, and pesticides.

Both of these benefits lower costs and make the landscape more sustainable. Of course it's possible to force plants to grow out of their range of optimum conditions, but to successfully do so usually requires more inputs.

A well-designed landscape uses water wisely and efficiently. This is accomplished by using efficient, properly designed irrigation systems, grouping plants of similar moisture needs together, and using at least some plants that need little or no added moisture. Native plants tend to be very deep-rooted, and as the old roots die off, they create channels for moisture penetration. The result is improved drainage and less runoff and erosion—both good for the environment.

Lower energy use

An especially important, but often overlooked, benefit of good design is reduced energy use. All measures that reduce energy use are good for the environment, in addition to reducing costs. One landscape example is placing trees to limit summer solar gain in buildings, thus reducing cooling demands. If the designer carefully considers seasonal sun angles, those same trees can also be sited to allow passive solar heating in the winter, reducing heating demand. In addition to shade, trees and other plants contribute a cooling effect with transpiration from their leaves.

Shading air conditioners is also beneficial. The AC will operate more efficiently, saving fuel and money. Again, proper placement comes into play because of the importance of leaving ample space



between the plants and the AC to allow for adequate air flow.

Windbreaks are another landscaping technique that lowers energy use. By diverting winds and/or reducing their speeds, a more comfortable microclimate is created and winter heat loss is reduced.

Wise plant selection and bed layout also affect energy savings. Choosing lower maintenance turf grasses, making larger planting beds, and allowing more "native" areas all contribute. In situations where turf gets virtually no traffic or use, consider a native grass or prairie plant mix for lower maintenance, water, and fuel costs, higher biodiversity, and better water retention.

Education is key

Some clients would have a hard time going for the native look, or tolerating a few insects or leaf spot. But attitudes are shifting, and when educated about the environmental and economic differences of various landscaping approaches, customers are more likely to make cost-saving choices.

Education of the customer may not always directly increase your bottom line, but it is one of the critical services you offer. An efficiently designed and installed sprinkler system is still wasteful when the user is watering the lawn every day or right after a 2-in. rain, for example.

Customers will certainly vary on their level of concern for environmental and

THE WAY OF THE FUTURE?

Husqvarna has released details of a global gardening trend report produced, in which more than 6,000 people from eight countries were asked a series of questions relating to gardening and how the development of technology may impact their future behavior. Insights were gained into current trends and how social, cultural, economic and technological forces shape how homeowners with all sizes of yards spend their time and money.

> When asked about their vision of the yard of the future, 38% of the 1,000 U.S. homeowners surveyed suggested one that is entirely selfmaintaining. Twenty-six percent want a yard that is a "self-sufficient ecosystem."

> Twenty percent of Americans surveyed feel the economic downturn affects their future gardening plans. Twenty-three percent want to grown their own food.

For a copy of the full report, and information on Husqvarna's line of EcoSmart solutions, visit www.husqvarna.com/us/homeowner/press/.

economic issues. To increase your business's odds of winning, offer and market services that benefit both the environment and your customers' wallets. That way everyone wins.

Kendall Weyers freelance writer and landscape designer based in Nebraska.



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