

# Tomorrow Is the Day You Should Have Planned Yesterday

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That title has a very clear message. It means that you can't start too soon to plan for the future. The future doesn't creep up; it's rushing to meet you. Therefore, if you want to be prepared, begin work on that long-range plan now.

If the past is any guide, one of your major concerns will be how to obtain the equipment needed to maintain the golf course properly. Certainly one necessary technique is proper budgeting. To budget properly for new equipment, the turfgrass manager must first gather pertinent data. He must know what funds are or will be available, the current and contemplated labor force, what the pay scales are now, and what they are likely to be in one, two or three years. Is it possible that his facility may be expanded or redesigned? Such information will, of course, have a profound effect upon labor and equipment needs.

Finally, the turfgrass manager should be aware of what new equipment is available, what it will do (and even more importantly, what it won't do), what is its life-span and a host of other considerations.

This data is valuable in reaching the

decision on what and when to buy. Once that point is reached, you are launched on long-range budgeting.

A budget is simply a plan—a plan that allocates and commits funds to support current or future action. To be an effective management tool, a budget must be based upon accurate records.

Let me digress a moment to stress this point. Clear, concise operating records are so important to planning. They are your point of departure, your measuring stick, your guide to future decisions. They are the key to good management. Without them, you're no more a manager than a fellow who plays piano by ear is a serious concert artist.

Budgets may be developed for any purpose. Those concerned with equipment purchase should be designated as "capital." Those concerned with equipment repair and maintenance should be designated as "operating."

Capital budgets are concerned with planning for expenditures that will return a benefit beyond a one-year period. Expenditures for use within a one-year period are classed as operating expenses and so budgeted. The

*Because of the hydraulic controls, this fairway mowing unit has greater efficiency and is superior to gang mowers pulled by a jeep or tractor. It will cut a swath 18½ feet wide.*



designation as capital for items with life of more than one year agrees with generally accepted accounting principles and, further, is a requirement of the Internal Revenue Service for taxing purposes.

Most of the equipment purchased for maintenance of turfgrass has a useful life of several years—in most cases, well beyond a one-year period. For this reason, capital budgeting for equipment becomes one of the key elements in strategic financial management. The commitment of current and future assets for a period of five to seven years for certain pieces of mowing equipment, and for 20 to 25 years, perhaps longer, in the case of an underground irrigation system, places a high degree of responsibility on the turf manager. The funds committed for these purchases are tied up and become unavailable except as they are returned through the depreciation allowance and the savings or benefits they generate. Without adequate plans and records, a sound judgment for the commitment of funds cannot be made. For those turf facilities with limited funds, the proper use of capital could mean the difference between success or failure.

Plans for the capital budget must of necessity be based upon adequate equipment and an efficient operation. And since adequate equipment is essential for efficient golf course operations, its selection, procurement and use must be based upon a planned and organized approach with proper supervision. Only through such an approach will it be possible to meet the ever-increasing demands for improved maintenance standards on our turfgrass facilities. This problem is particularly pertinent in view of the rising labor costs. Operations must be keyed to the use of equipment which will produce a greater number of work units per man-hour of operation. Great strides have been made in this direction during the past two decades, but still greater strides must be made if player and spectator demands are to be met.

Planning for adequate equipment—budgeting for new equipment—requires the development and execution of programs built around equipment presently available, not for equipment expected to become available at some future date.

The club membership is responsible for overall programming of operational standards. They must decide the type of course and level of maintenance required for their particular needs. These expressions are made through their appointed representatives—the Green Committee. Based on the authorized expenditures, the committee, in cooperation with the Golf Course Superintendent, prepares and submits a long-range and an immediate plan of

operation. If approved, the Superintendent executes the program under the general supervision of the Green Chairman.

Planning for adequate equipment, then, is indirectly the responsibility of the membership, but actually it is the direct responsibility of the Superintendent acting within the confines of an operational program, planned and developed in cooperation with the Green Committee and approved by the membership through their representatives (Board of Directors).

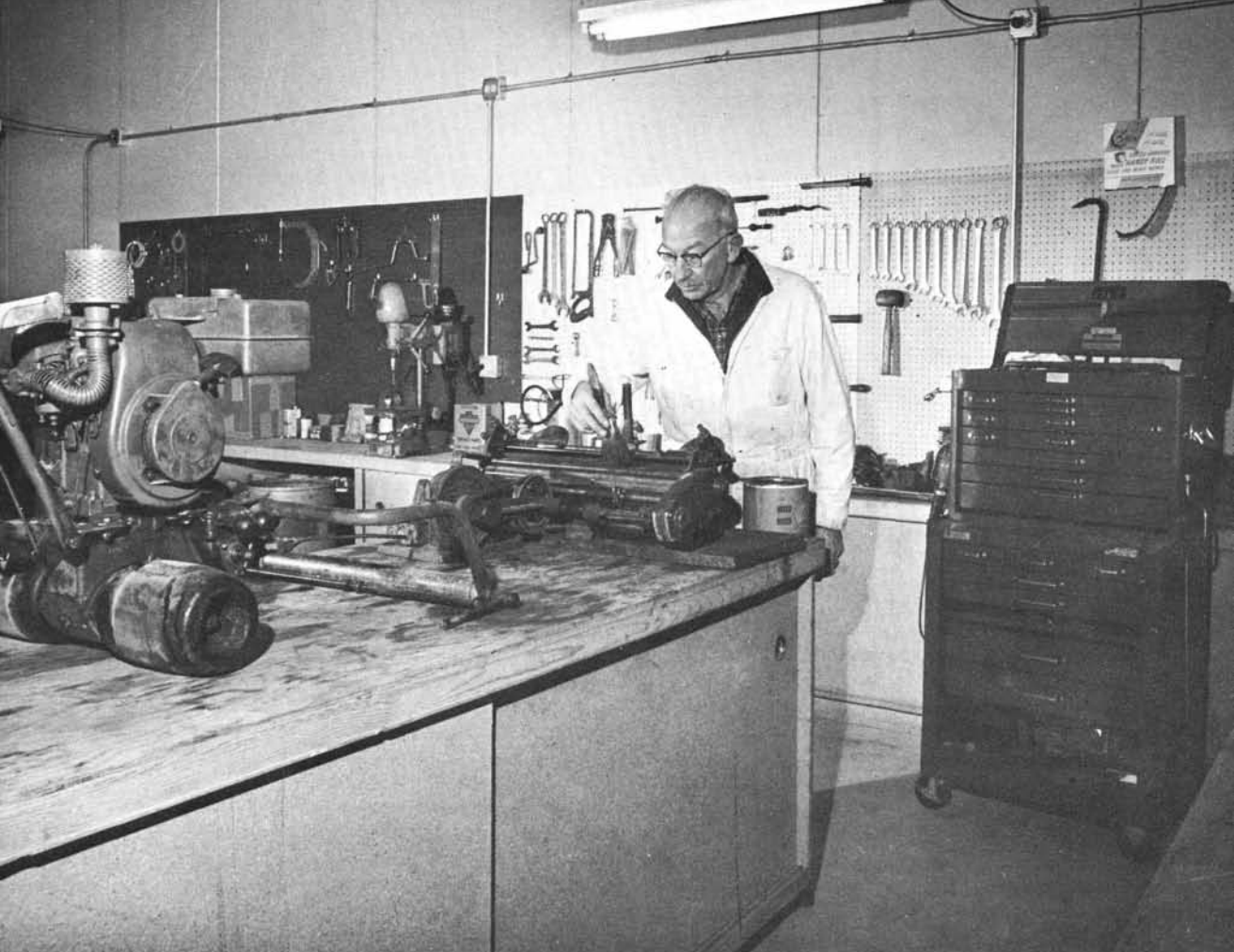
Participation of the Golf Course Superintendent in local, regional and national educational conferences, particularly the National Show and Conference, is invaluable from the standpoint of keeping abreast of developments in golf course operations and the availability of new equipment.

When planning for new equipment the Superintendent should carefully examine the capacity, the maneuverability, the sturdiness and durability of equipment—and in the case of certain mowing units, their trimability. Also, a study of the maintenance records on each piece of similar equipment presently owned and operated, to determine annual service and

*Pedestal mount controller for an underground irrigation sprinkling system.*







*A clean, well-organized workshop provides good working conditions and improves efficiency.*

repair costs, will provide a basis for projecting life expectancy. The reliable manufacturer and his authorized representative will be of great assistance in this respect. In addition, some organizations have developed a simple form for recording, by machine and operator, such items as hours operated, gas and oil consumption, down hours, service required, replacement parts, and labor costs.

At the end of the cutting season, your records will show the number of hours the equipment has been operated, plus the cost of maintenance. This information is invaluable for determining the proper type of unit to use in a given area, the most economical brand of equipment, the good as well as the undesirable equipment operators, and methods for improving maintenance practices. Also, records are almost a necessity to properly determine the most economical time to trade in old equipment. They are also the best tool for selling a board of directors on your new equipment needs.

Many golf courses were designed and constructed during an era when labor costs were negligible and mechanization of little importance, thereby creating many time-consuming operations requiring the use of low capacity and often costly equipment. Landscaping may not have been planned, but grew haphazardly over the years with little thought to the maintenance demands being created (often in accordance with the whims and fancies of some particular member). Shrubs and trees requiring specialized care in spraying, trimming, and pruning, and often located in such a manner as to interfere with large capacity mowing equipment, thus requiring additional time-consuming operations to maintain surrounding turfgrass, do not contribute to efficient operation. The turf manager has a responsibility to point out these deficiencies and to develop a long-range program of redesign in keeping with modern trends. This would include landscaping to eliminate problem trees and shrubs and substitution of more hardy species requiring

minimum maintenance and located to accommodate equipment with greater capacity. The construction of greens and trees employing the latest materials and techniques developed through research will unquestionably contribute to efficiency. Such a program may require several years for completion, but with competent direction, supervision and adequate equipment may be accomplished through careful budgeting for new and replacement equipment.

It must be recognized that adequate equipment for one turf facility may be inadequate for another and excessive for a third. Therefore, equipment must be selected on the basis of the individual requirements for the particular facility.

A common reason for shortened life span and high maintenance costs is the use of a machine for the wrong job. When choosing equipment:

1. Consider the terrain to be cut. Is it wooded, rough cutting, hilly or more formal? Decide if a reel or rotary type machine is to be purchased, based on course conditions.
2. Consider the size of the area and buy the largest machine that is practical. The job gets done faster—with less man hours. Figures are available regarding capacity. If the machine is to be used for trimming and demands on the mower are not too heavy, a small, light-duty machine can be used. However, maintenance costs on this type of equipment are inevitably higher.
3. Look for simplicity of design. A complicated machine has many moving parts and may have a high maintenance cost. Also, it may be difficult to adjust, and a trained expert may have to be used for repair.
4. Check for construction and durability. The machine should be substantially built, well-braced, with good bearings. The sideframes, handles or drawbars should be heavy enough to do the job. The bed bars, reels, and blades should be rigidly constructed.

Variations in terrain on which the machine is used, the type of lubrication it receives, the correctness of repair, the treatment by the operator, storage, accuracy of records, all have an influence on cost per-machine-per-year and useful life-span. However, to get the lowest possible machinery operating costs under the conditions of your course—buy quality equipment, buy the right machine for the right job, operate and maintain it properly, and keep adequate records.

Other matters to consider when developing

the budget for new equipment should include:

(1) Consultation with the manufacturer or his representative regarding the type of equipment needed. Information on new equipment and improved features, as well as the suitability of their equipment for the job at hand, is readily available from the reliable manufacturer.

(2) The availability of parts and service facilities. This is of prime importance when selecting equipment. If repair parts are not available when needed, and a machine is inoperable for extended periods, it is of questionable value and certainly will contribute little to efficient operation.

(3) Develop or estimate a reasonable or probable life, and, based on current replacement costs, allow for the proper amount of depreciation per year. Then, request or provide a yearly sinking fund for the orderly replacement of the equipment when it becomes economically feasible or when new and improved equipment becomes available.

(4) Prepare supporting statements for capital budgets. List each piece of equipment separately and state concisely why it is needed and the benefits to be derived from its use.

(5) When possible, invite those responsible for approving your selection of equipment to join you at local turf equipment field days or national shows.

Capital budgeting has significant long-range implications and may have a major impact on the economic well-being of a turfgrass facility. When dependable estimates and reliable projections indicate the desirability of the investment and funds are not available, or if the large commitment would jeopardize the financial structure of the organization, then a leasing program should be considered. Most major manufacturers offer practical leasing arrangements or programs to qualified organizations. The major advantage of the lease-buy program is to reduce or eliminate the requirement for an immediate capital expenditure. Instead, the equipment purchase is programmed into the operating budget and handled on an annual basis. Also, there may be a tax advantage. Such a program is particularly suitable for new turf and recreational facilities and for those desiring to expand their current operation. For that matter, it is suitable for any organization concerned with new equipment purchases.

Lease or buy—that answer and the answer to many other questions that plague a golf course superintendent are to be found in sound management. And that in turn is based on good planning, good budgeting, and good record-keeping. Take care of those chores and tomorrow will hold no unpleasant surprises.