

those national firms that we are personally aware of with small business assistance literature are: Coopers and Lybrand; Ernst and Whinney; Price Waterhouse and Deloitte, Hoskins and Sells.

Figure 1 outlines some of the educational, financial and managerial business resources available to you as a tree expert company owner/operator. The business assistance programs are too numerous to list individually. Organizations, associations, and agencies are available locally with workshops, handouts, and retired business executives to help if you will let them know your needs. One difficulty you may find is that after they analyze your business you may not like the answer. However, if you don't know what you are doing wrong, you will never be able to correct it.

ACRT is not in the tree care, line clearing, landscape or lawn care business. We function as a

consulting professional and technical service resource to people and firms that are in those businesses. Also, ACRT provides computer software, marketing and management consulting, entry-level and management training for the "Green Industry". Depending on what your needs are, we are only a postage stamp or phone call away.

Toghether, let's improve the "Green Industry" by "Working Smarter, not Harder" and truly "Becoming Business Professionals as well as Tree Professionals."

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## Abstract

Calsin, J. B. Jr. 1986. **Should you incorporate?** *Grounds Maintenance* 21 (6): 84-86.

Have you evaluated the legal structure of your firm as thoroughly as you evaluate the purchase of a vehicle or irrigation unit? Have you investigated the pros and cons of various types of business structures? Is it time to consider changing from one type of legal framework to another? Is a lawyer necessary? In business it is important to know what type of business you have and what laws govern its operation. Answering these questions and incorporating the answers into the overall operating strategy will make you better able to avoid legal pitfalls, react quickly to changes, or raise additional money for expansion or equipment purchase. The sole proprietorship is owned and operated by one person operating under his or her own name or a company name. The partnership is a more involved form of business structure. Any number of people may enter into the partnership, but it must be at least two. The corporation is the third type of business. Unlike the other two types of legal structures, the corporation has a unique feature: it is considered to be a human being doing business. Although it is the most complex form of the legal entities discussed here, you do not have to be as big as Toro to incorporate. Many states allow one-person corporations. The pros and cons of three types of legal structures of a business are listed in the accompanying chart. Weigh the advantages and disadvantages of each.