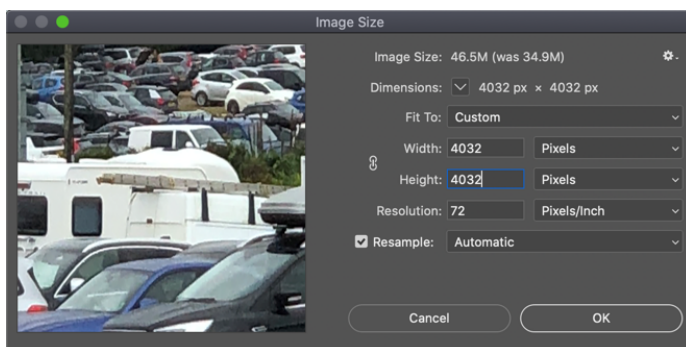Decide on what you want to convert, either a flower, a plant or a landscape. Initially use one picture.
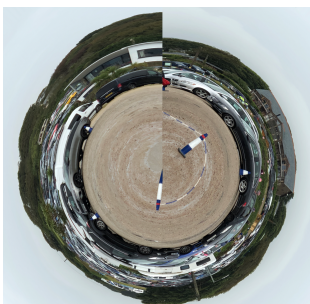
Load the picture into Photoshop.

Make it square, Image → Image Size (Opt+Cmd+i (Mac), (Control+Alt+i (PC), untick the aspect lock 🔓

Adjust the vertical pixel height to be the same as the horizontal. Click OK.

Rotate the image 180°, Image → Image Rotation → $180°$

Filter → Distort → Polar Coordinates, select Rectangular to Polar, click OK.

Result is out of balance.

Go back to the start and repeat up the point of making the image square.

Barry Thompson – Nov 2020

Increase the canvas size, Image → Canvas size (Opt+Cmd+c (Mac), (Control+Alt+c (PC), set the width to be double the height and move the anchor point to the middle right position by clicking on it. Click OK.
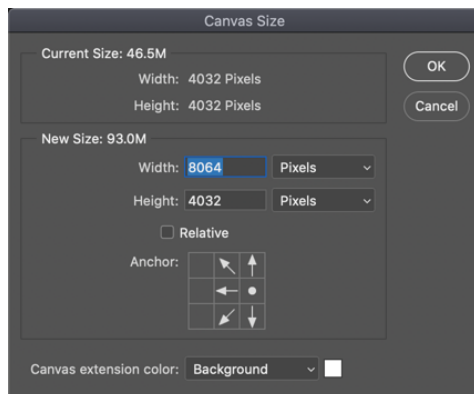
Using the Rectangular Marquee Tool from the tool bar

Select the area of the image.
Then Edit → Copy (Cmd+c (Mac), (Ctr+c (PC)
Edit → Paste (Cmd+v (Mac), (Ctr+v (PC)

Using the Move Tool , move the image to the right.
Then Edit → Transform → Flip Horizontal

Elevate the layer stack, hold down Shift+Option+Command (Mac), (Shift+Alt+Control (PC) press the "e" key.
N.B. (Shift + Option + Command + e (Mac), (Shift + Alt + Control + e (PC) = Combines all layers into a new layer on top of the other layers. Note: This step gets you one, combined layer, with all elements of that layer in separate layers below - which is different to the traditional merge-and-flatten layers command.
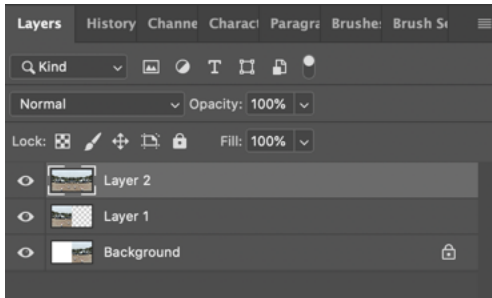
Make it square, Image → Image Size (Opt+Cmd+i (Mac), (Control+Alt+i (PC), untick the aspect lock

Adjust the vertical pixel height to be the same as the horizontal (as before). Click OK.

Rotate the image 180°, Image → Image Rotation → 180°

Filter → Distort → Polar Coordinates, select Rectangular to Polar, click OK

The result is much more pleasing.