



Department of the Interior
United States Reclamation Service

General Letter No. 191.

Denver, Colo., April 8, 1921.

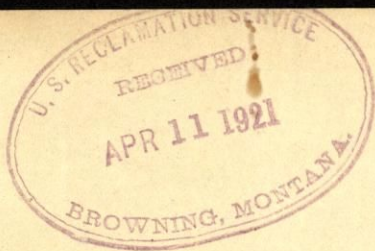
From Chief Engineer,
To All Project Managers.
Subject: Field Costkeeping.

1. There are being mailed to you copies of a field cost-keeping system that has been successfully applied on one of the reclamation projects. Additional copies may be secured by requisition on the Washington office.

2. While the system described has been approved by the Director and the Chief Engineer, it is not intended to make use of this particular system mandatory. A few of the smaller projects have no need of a field costkeeping system and other projects may have a system that is giving satisfactory results with no more labor or expense than would be involved under the approved method. However, for new projects and for those projects whose present system is unsatisfactory and for those who should but have not adopted field costkeeping, the approved system is recommended and it is expected that these projects will install it at the earliest practicable date.

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F. E. Weymouth



DEPARTMENT OF THE INTERIOR

U. S. RECLAMATION SERVICE

F I E L D C O S T K E E P I N G

A method of collecting and
recording cost data in
construction camps and detached offices.

Approved
A. P. Davis, Director
F. E. Weymouth, Chief Engineer

Washington, D. C.
March 1921.

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

FIELD COSTKEEPING.

1. Field costkeeping, as the name implies, comprises the application of a system for keeping cost data in the camp, where the work is being done, instead of in the Project Office. Such a system has the advantage of furnishing the engineer or foreman in charge of the work first-hand information as to his costs and consequently more promptly than would be possible by keeping the costs in the Project Office. By means of the system set forth herein the engineer or foreman in charge can determine his costs daily, if desirable, with a view to locating and eliminating excessive costs. The margin of error is also lessened when the work is done in the field offices, with a resultant more nearly accurate determination of costs; and by distributing the work among the various camps, the congestion in the Project Office at the end of the month is relieved. Many other advantages will be observed after the system has been installed.

2. To successfully apply a field costkeeping system it is essential that all reports submitted to the Project Office be accurate, as the figures submitted are transferred to the Project books without change.

3. The engineer or other employee in charge will be

responsible for the complete detail costs of his work. The routine work of collecting the data will usually be done by the timekeeper, in addition to his duties of keeping time, and other work. In small camps this work may be done by the foreman, watermaster, or chief of party.

4. The adjoined outline and instructions explain the details of the field costkeeping system. Supplementing the written instructions, the Chief Clerk and Project Costkeeper will assist the camps in initiating and applying this system. If there are any points that are not clear assistance should be requested from either of the employees mentioned.

TO TIMEKEEPERS

5. The following suggestions are for the new timekeeper, watermaster, foreman or other employee whose duty it is to keep the costs in his camp. For convenience, he is referred to as Timekeeper.

6. Uniform regulations relative to timekeeping and other incidental camp work will be furnished by the Project Office as required.

7. In keeping costs in camp one main point should be remembered:- FOR EACH ENTRY THAT IS MADE ON THE ABSTRACTS, MAKE A SIMILAR ENTRY ON THE RECAPITULATION SHEETS (7-684, 7-684a, or 7-823). If the above rule is followed very little trouble will be experienced in applying this system.

8. It is not practicable to cover here the details of handling every transaction but the Project Costkeeper or Chief Clerk will explain difficult points over the phone or

personally in camp until timekeepers are thoroughly familiar with the details of the system.

9. The explanation of Abstracts, which may be pasted on a large card as a means of more easy reference will show at a glance how to classify and handle the different papers for entry to costs. The sample forms are the best guide. An explanation is given on most of these. Figures which in actual practice would be entered in red are starred in the sample forms.

10. When the month's business is all entered and balanced, the total balance of the Abstracts should be the same amount as the total of the Recapitulation Sheets. The totals should be the same because each entry made on the Abstracts is also made on the Recapitulation Sheets.

ABSTRACTS

Explanation, method of classifying entries, and method of posting to Recapitulation Sheets.

Note: Rubber stamp referred to below is this:

:
:Camp NO. _____ Inv. _____
:Goods Rec'd _____
:Date entered _____
:Charge to _____
:Signed _____
: _____ Timekeeper
:

11. LABOR- As explained on the Abstract, the total of the column "Amount Earned" in the timebook is posted to this Abstract, two amounts being shown, one being for man-time and the other for horse-time.

12. Labor cost for men and teams will be posted each

day from the Foreman's Daily Report to a sheet Daily Labor Distribution, as shown on Exhibit "A". The totals for the various accounts on this sheet for each day will then be transferred to a Monthly Labor Summary as shown on Exhibit "B". The "Total" column of this summary sheet at the end of the month may disagree with the Amount Earned in the time-book by a small amount, owing to fractions of cents, but the total difference should not be more than \$2.00 for small camps to \$10.00 in large camps. When the difference is brought within this limit, make an adjustment (either plus or minus) so the Monthly Labor Summary will agree with the total "Amount Earned" in the time-book. Then post the total of the various accounts from the Monthly Summary to the Recapitulation Sheets, using letter "L" as reference.

13. Space is provided on the abstract for Project Office Corrections. Entry is made here, when necessary, from form "Correction Notice" (7-939).

14. INVOICES RECEIVED- On this abstract enter invoices received covering items purchased and chargeable to your work. Usually invoices will be sent to camp in duplicate from the Project Office where a number will be given them. When the goods have been received fill in the rubber stamp impression, then enter the invoice number and the total of the invoice on the abstract. Account numbers chargeable may also be shown on the Abstract if desired. Post to the proper accounts on the Recapitulation Sheets using as reference the letter "I" followed by the number of the invoice. Return the original invoice to

the Project Office and keep the duplicate.

15. It will occasionally be necessary to purchase at camp certain items, such as rent of camp site, sand, gravel, water or other miscellaneous services. In this case the time-keeper will prepare the invoice in duplicate on form 7-700, secure an invoice number from the Project Office and then handle as described above. Exhibit "C".

16. CONTRACT ESTIMATES- Earnings of contractors will be reported on Contract Claim, form 7-442. Enter on the Abstract the total monthly earnings showing the contract number and the amount. Make the necessary entries on the Recapitulation Sheets under the proper accounts, using as reference "Con." followed by the contract number.

17. If deductions on the contract claim are made for penalties or for supplies furnished, these deductions will be shown on the Abstract for "Contract Estimate Deductions" which is explained later.

18. R.R. FREIGHT AND EXPRESS BILLS RECEIVED - This abstract covers charges on account of railroad freight and express bills for transportation charges. These charges are paid by using special forms known as Government bills of lading, each one bearing a different number. When a freight bill or an express bill is received it will usually have the Government B/L No. shown on it; if not, it can be secured from the Project Office. The proper amount of the bill then should be posted to the Abstract, showing the B/L number and the

amount. Also post to the proper accounts on the Recapitulation Sheets, using as reference "B/L No. _____". Fill in the rubber stamp impression and return the freight bill or express bill to the Project Office. Exhibit "D".

19. If the railroad grants reduced rates on Government shipments secure information from the Project Office regarding such reduction.

20. PASSENGER FARES - This abstract covers charges on account of transportation of Government employees. The charges are paid by using a special form known as a Transportation Request, each one bearing a different number. When a copy of a transportation request or a notice that a transportation request has been used is received, enter on the Abstract the transportation request number and the amount. Also post to the proper accounts on the Recapitulation Sheets, using as reference "T.R." followed by the transportation request number, and fill in the rubber stamp impression.

21. REQUISITIONS RECEIVED - Goods from the storehouse should be ordered on form 7-763 which is known as a Requisition. List the articles desired, filling out the three copies (white, pink, and yellow), have them signed by the officer in charge of the camp, and send them to the storehouse. When the order is filled the camp will receive the white and pink copies with the prices filled in. The total of the Requisition will be entered on this Abstract, showing the requisition number and the amount. Also post to the proper accounts on the Recapit

ulation Sheets, using as reference "R" followed by the requisition number. Fill in the rubber stamp impression, return the white copy to the Project Office, and keep the pink copy for the camp files. Exhibit "D".

22. TRANSFERS RECEIVED (Not Equipment)- Transfers are made on Requisition forms, the word "Requisition" being crossed out and the word "Transfer" substituted. "Transfers Received" include supplies, material, labor, auto mileage, or other miscellaneous services charged to your work. These transfers may be received from another camp or they may be received from your own camp. Refer to "Transfers Issued" for explanation that partially applies here under "Transfers Received".

23. This Abstract covers charges against the work for transfers as explained above. Show on the Abstract the camp number from which the transfer was made, and the total amount. Transfers will be received in duplicate from other camps (white and pink copies). After posting to the Abstract, post to the Recapitulation Sheets under the proper accounts, using as reference the letter "T" followed by the number of the camp from which the transfer was issued. After filling in the rubber stamp impression, send the white copy to the Project Office, and keep the pink copy for the camp files. Exhibit "E".

24. TRANSFERS OF EQUIPMENT RECEIVED.- The Equipment Inspector at the Project Office makes out this abstract and sends it to the camps. The timekeeper will simply enter on the Recapitulation Sheets the items shown on this abstract, using as reference "T/E Recd." and file the abstract with other abstracts.

25. Transfers of equipment from one camp to another will not be entered on the Recapitulation Sheets of any camp until these transfers have been approved by the Equipment Inspector and listed on the Abstract above referred to. Further information as to the method of handling equipment will be given you by the Project Office if this has not already been done.

26. INVENTORY -FIRST OF MONTH - This abstract is provided for three or more inventories. The Mess Inventory is shown on a special form; the Mercantile Store inventory is shown on a special form; and the Corral Inventory is usually made up of two items (hay and grain) which can be easily figured out.

27. After the above inventories have been compiled, the total of each one for the first of the month (which, of course, is the same as the last of the previous month) is entered on the Abstract. The details of each inventory are then posted to the Recapitulation Sheets under the proper account numbers, using reference "Inv." The above entries, both on the Abstract and Recapitulation Sheets, are your first entries when starting a month's business.

28. INVENTORY-LAST OF MONTH- Inventories at the end of the month are a credit to the accounts affected. Figures are determined as described above, under the heading "Inventory- First of month".

29. Enter on the Abstract the total of the inventories at the end of the month. Enter the details of the inventories on the Recapitulation Sheets in red as they are a credit to the accounts affected.

30. TRANSFERS ISSUED (Not Equipment) - Transfers are made on Requisition forms, the word "Requisition" being crossed out and the word "Transfer" substituted. "Transfers Issued" include supplies, material, labor, auto mileage, or other miscellaneous services credited to proper accounts. These transfers may be issued to another camp, or they may be issued to your own camp. A case of an issue to your own camp would be cement issued from the supply at camp for use on the work.

31. When issuing a transfer, fill out three copies (white, pink, and yellow), send the white and pink copies to the receiving camp, and keep the yellow copy. From this copy post the total to the Abstract and the number of the camp to which the transfer is sent. Also post to the Recapitulation Sheets, under the proper accounts, using as reference "T" followed by the camp number to which you send the transfer. Post to your Recapitulation Sheets in red, because you are issuing something and your accounts must get credit.

32. When issuing from your camp to your camp, as cited above in the case of cement, the transaction will be taken up twice on the Abstracts; first, as a Transfer Issued, and second as a Transfer Received. The amounts must be entered twice on the Recapitulation Sheets; first, as a credit to inventory or other proper accounts, and second, as a charge against the work. Exhibit "F".

33. TRANSFERS OF EQUIPMENT ISSUED- This abstract represents the value of equipment previously transferred from your

camp to another camp. The Equipment Inspector at the Project Office fills out this abstract and sends it to you. All that is necessary for you to do is to enter on the Recapitulation Sheets in red the items shown on this abstract, using as reference "T/E Issued". Same instructions regarding the transferring of equipment apply here as shown under the heading "Transfers of Equipment Received".

34. REQUISITIONS ISSUED - This abstract is used only where large storehouses are maintained, usually at Headquarters. If it is necessary to use this Abstract the Project Office will explain its use.

35. TIMEBOOK DEDUCTIONS - This abstract covers all classes of deductions made on the timebook. When the timebook is completed at the end of the month the deductions are divided and this Abstract is then made up. The accounts shown will then be credited on the Recapitulation Sheets, using as reference "T.B.D."

36. CONTRACT ESTIMATE DEDUCTIONS - This Abstract covers deductions shown on Contract Claims (Form 7-442) and may cover such items as supplies furnished the contractor, or penalties provided by the contract. Post the details of these deductions to the proper accounts in red on the Recapitulation Sheets, using as reference "Con. # _____ Ded."

37. CASH COLLECTIONS - This Abstract covers cash collected in camp which, of course, is a credit to one or more accounts. The amount of cash transmitted to the project office, by using the Cash Report, is shown on the Abstract. Post the details of this amount to the Recapitulation Sheets, in red using as reference "Cash".

38. SUMMARY OF ABSTRACTS- No entries are made on this form until Abstracts Nos. 1 to 13 are completed for the month. Totals of the Abstracts are then posted to the Summary of Abstracts under the Debit or Credit column as the case may be. The difference between the Debit column and the Credit column represents the net total of all the Abstracts which total, in turn, should be the same as the net total of all your Recapitulation Sheets.

SPECIAL FORMS FROM WHICH ENTRIES ARE MADE

39. In addition to classes of entries from the Abstracts, as explained above, there are entries to the Recapitulation Sheets from the following sources.

40. CORRECTION NOTICE- This form is sent to camps from the Project Office and advises them of corrections in their previous month's accounts. On this form camps are instructed to enter these corrections both on their Abstracts and Recapitulation Sheets for the current month in order that their costs as well as the Project Office accounts will be kept in balance. The form explains fully just what entries are to be made by the camps. The reference on the Recapitulation Sheets is "C.N." Enter on the Abstracts, as instructed, by writing "C.N." and then the Invoice number, or other document as the case may be, on the Abstract specified.

41. PLANT DISTRIBUTION- This form is sent to camps from the Project Office and advises them of the method of charging the work and crediting the Plant Accounts with depreciation on Plant

and Equipment. When completed, the total of the debits equals the total of the credits. Enter debits in black and credits in red on the Recapitulation Sheets. It is unnecessary to make any entries on the Abstracts.

42. TIMEKEEPER'S REPORT OF COUPON BOOKS- This report serves two purposes. The face of the report deals only with accountability of coupon books, and no entry is necessary on the Recapitulation Sheets or the Abstracts.

43. The reverse side of the report shows the amount of coupons torn out of books and collected for sales of merchandise or otherwise. Camps will complete the debit and credit entry shown by filling in the amount of coupons collected. Post both entries to the Recapitulation Sheets (debit in black and credit in red). It is unnecessary to make any entries on the Abstract.

PROJECT OFFICE BOOKKEEPING AND COSTKEEPING
NECESSARY IN CONNECTION WITH FIELD COSTKEEPING.

44. Where the Field Costkeeping system is used the bookkeeping work is somewhat changed and considerably decreased. Under the present practice the bookkeeper makes all entries to the proper accounts, obtaining from various sources information as to accounts chargeable. Under the Field Costkeeping system each camp (including Headquarters timekeeper) keeps its own costs and the net total of these costs equals the net total of the various classes of papers (or accounts) which are referred to as Abstracts. It is necessary for the bookkeeper to take these Abstracts into his general ledger, as explained in the following paragraphs. Account 85- Field Cost Adjustment has been assigned for this purpose. It is a suspense account and receives debits or credits, the final disposition of which is determined by the reports provided in the Field Costkeeping System; the balance remaining represents outstanding papers (or entries) not taken up by camps, also any errors made by camps in making entries in their books. The balance shown in G. L. 85 must be analyzed monthly as explained in Paragraph 57. For example, the bookkeeper has for entry an invoice which he knows is chargeable to Camp 10 storehouse. Under the present practice, he would debit Camp 10 storehouse and credit Unpaid Purchases. Under the field costkeeping system he would debit G. L. 85, and make the credit as before. From Camp 10 he should receive, at the end of the month, an abstract of "Invoices Received" from which he would credit

G. L. 85. The contra entry would be made as explained in Par. 58. If the invoice is not reported by the camp, it would remain in G. L. 85 until properly disposed of and until such time would be shown in the analysis provided in Par. 57

45. A separate ledger page under G. L. 85 will be kept for the following classes of accounts:-

- Miscellaneous
- Labor
- Timebook deductions
- Invoices
- Freight & Express
- Passenger Fares
- Requisitions
- Transfers
- Cash Collections

46. Following is a brief statement of the method of handling each class of entries in the Project Office:

47. Miscellaneous. This account will be used for miscellaneous debits or credits to G. L. 85 which are not included in any of the other classes. It is seldom used.

48. Labor. Credit this account with the total of Labor given on the Summary of Abstracts for each camp, showing the camp numbers opposite the amounts. The debit portion of this entry has been made to appropriate accounts by camps and will be taken into the books in the manner set forth in Par. 58. Debit this account with the total of timebook earnings for the various camps (taken from sheet made in the Office summarizing all timebooks and payrolls). (The credit portion of this entry will be made to Unpaid Labor). Any differences will be explained on Correction Notices and same will be taken up next month by the camps affected.

49. Timebook Deductions. Debit this account with the total of timebook deductions given on the Summary of Abstracts for each camp, showing the camp numbers opposite the amounts. (The credit portion of this entry has been made to appropriate accounts by camps). Credit this account with the total of timebook deductions (taken from sheet made in the office summarizing all timebooks and payrolls). (The debit portion of this entry will be made to Unpaid Labor). Any differences will be explained on Correction Notices and will be taken up next month by the camps affected.

50. Invoices. Credit this account with the total Invoices Received given on the Summary of Abstracts for each camp, showing the camp numbers opposite the amounts. (The debit portion of this entry has been made to appropriate accounts by camps.) Debit this account with the total for each camp as given on the Invoice Register, showing the camp numbers opposite the amounts. (On the right-hand side of the Invoice Register each camp is given a separate column). (The credit portion of this entry will be made to Unpaid Purchases). Any differences will be explained on Correction Notices and will be taken up next month by the camps affected.

51. Freight & Express. Credit this account with the total Freight and Express given on the Summary of Abstracts for each camp showing the camp numbers opposite the amounts. (The debit portion of this entry has been made to appropriate accounts by camps). Debit this account with amounts taken up on Freight

& Express Liability Cards. This is usually done on a journal voucher. Provision may later be made for making entry through the liability register. (The credit portion of this entry will be made to Unpaid Freight & Express). Any differences will be explained on Correction Notices and will be taken up next month by the camps affected. If the difference between the amount originally taken up and the amount paid is small it can be debited or credited, as the case may be, to Freight & Handling.

52. Passenger Fares. Credit this account with total Passenger Fares given on the Summary of Abstracts, showing the camp numbers opposite the amounts. (The debit portion of this entry has been made to appropriate accounts by camps). Debit this account with amounts taken up on Transportation Request Liability cards. This can be done on a journal voucher. (The credit portion of this entry will be made to Unpaid Passenger Fares). Any differences will be explained on Correction Notices and will be taken up next month by the camps affected.

53. Requisitions.- Credit this account with the total Requisitions Received given on the Summary of Abstracts for each camp, showing the camp numbers opposite the amounts. (The debit portion of this entry has been made to appropriate accounts by camps). Debit this account with the Total Requisitions Issued given on the Summary of Abstracts for camp or camps maintaining central storehouses. (The credit portion of this entry has been made to inventory accounts by camps maintaining storehouses). Any differences will be explained on Correction Notices and same will

be taken up next month by the camps affected.

54. Transfers. Credit this account with the total Transfers Received shown on the Summary of Abstracts for each camp. (The debit portion of this entry has been made to appropriate accounts by camps). Debit this account with the total Transfers Issued shown on the Summary of Abstracts for each camp. (The credit portion of this entry has been made to appropriate accounts by camps). Any differences will be explained on Correction Notices and same will be taken up next month by camps affected.

55. Cash Collections. Debit this account with the total cash Collections shown on the Summary of Abstracts for each camp. (The credit portion of this entry has been made to appropriate accounts by camps). Credit this account with the amount shown on the Bill Register as creditable to G. L. 85. (The debit portion of this entry will be made to G. L. 2).

56. In paragraphs 48 to 55 reference is made to entries taken from the Summary of Abstracts. The bookkeeper will not make any entry from the item "Net debit to agree with total of Recapitulation Sheets" shown on the Summary of Abstracts.

57. After the general ledger has been balanced and the reports have been forwarded, the bookkeeper should analyze all balances in the Field Cost Adjustment accounts mentioned above. He will then send to the camps Correction Notices and make inquiry concerning any invoices, requisitions, or transfers which apparently should have been taken up in the previous month's business. In working out the details of the items to support the

balance of the G. L. 85 account, the figures should be kept in a book and the record retained.

58. The costkeeper must keep an accurate record of all Recapitulation Sheets received from camps; prorate overhead charges to accounts affected and prepare Summary cost reports; and, finally, submit to the bookkeeper a record of entries for the month in such shape that postings may be made direct to the General Ledger. There are two methods of doing this;- first, to make journal vouchers crediting clearing and debiting detail accounts; second, to keep the entire record intact on one large sheet. The latter method is recommended. A sample form is attached which will serve as a guide. From the "Summary of Recapitulation Sheets" received from camp, the costkeeper will copy the following information on the "large sheet" under the proper columns:- totals of "Construction Detail Costs", "Operation and Maintenance Detail Costs" and "Plant", also the totals for each clearing and general ledger account. Except for Construction and Operation and Maintenance the figures should be placed on the top line for each camp. The grand total of figures thus far posted will, of course, be the total of the Recapitulation Sheets which is also the net total of the Summary of Abstracts.

59. In prorating amounts for overhead to the work, on the Summary cost report forms, each amount so placed on a Summary form is credited on the "large sheet" to the clearing account in red and, on the same horizontal line, debited to the column "Construction-Clearing Cost" or "Operation and Maintenance-Clearing

Cost" as the case may be.

60. When the Summary Cost Reports are all prepared the "large sheet" grand total will remain unchanged but the total Construction, Operation and Maintenance, and Clearing accounts will change by the amount of overhead charges added to the Summary Cost Reports and credited to clearing accounts.

61. When the "large sheet" is completed the totals at the bottom are posted by the bookkeeper direct to the General Ledger. For reference the "large sheet" may be given a journal voucher number.

62. The Cost Ledger will be posted after the cost reports have been prepared and mailed. This can be done by the bookkeeper or costkeeper. Postings to the Cost Ledger are made from the cost reports in order to save time in the preparation of reports. The cost ledger will be kept in balance because the "large sheet" referred to above keeps these accounts in agreement for the month.

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

EXHIBIT "A"
7-684
(Feb., 1920.)
RECAPITULATION
SHEET

Feature
Class (Number) Daily Labor Distribution.. Folio No.
(Name.)

Month of Sept. 15, 1920.

Account Numbers

400	400	400
601	601	601
01	22	30
4.76	4.76	6.00
4.76	5.00	4.00
<u>3.67</u>		
13.19	9.76	10.00
✓	✓	✓

(32.95)

This sheet is used to collect all labor charges for one day. Begin with first name in timebook, and post to the timebook the number of hours shown on the Foreman's Daily Report; then compute this time at the gross rate and post amount earned to the Daily Labor Distribution sheet. Repeat this operation for each employee on the timebook, taking the names in order. Horse time will be handled in the same way. It will be found advisable to show on the timebook, in pencil, under each employee's name, the gross daily rate. Totals for each account number on the Daily Labor Distribution sheet are posted to the Monthly Labor Summary sheet under the proper accounts and date.

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

EXHIBIT "B"
7-684
(Feb., 1920)
RECAPITULATION
SHEET

Feature

Class

Monthly Labor Summary

(Number:)

(Name:)

Folio No.

Month of ..September....., 1920

Account Numbers.

<u>Date</u>	400	400	400	<u>Total</u>
	601	601	601	
	01	22	30	
1	26.50	38.28	5.67 ✓	70.45
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	13.19 ✓	9.76	10.00	32.95
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	104.41	68.68		173.09
31				
	144.10	116.72	15.67	276.49
Adjustment	1.24	✓	✓	1.24
	145.34			277.73 #

Agrees with Total Amount Earned as shown on timebook. Post totals for different accounts to Recapitulation Sheets at close of month, showing as reference "L". On actual work the Monthly Labor Summary is larger than this sample.

Exhibit "C"

Arlee, Mont., Sept. 30th, 1920.

U. S. Recl. Service,
St. Ignatius, Mont.,

TO - Dan McLeod- Dr.

Furnishing and placing shoes on U. S. R. S. horses,

4 at .75 ea.

\$3.00

Camp No. 17 Inv. 14921 :
Goods Rec'd 9/10/20 :
Date entered 9/30/20 :
Charge to 10220706 :
Signed R. F. Cooley :
 Timekeeper :

Note: Send original to Proj.
Office and keep copy
with camp records.

Camp No. 17 Inv. 14760 :
Goods Rec'd 9/1/20 :
Date entered 9/8/20 :
Charge to Fuel a/c :
Signed R. F. Cooley :
 Timekeeper :

Butte, Mont., August 1st, 1920.

U. S. Reclamation Service,
St. Ignatius, Mont.,

Bought of THE CONTINENTAL OIL CO.

Conoco Gasoline

54 Galls @ .34

\$18.36

Shipped to Arlee, Montana.

Note: Send origi-
nal to Proj. Of-
fice & keep copy
with camp records.

EXHIBIT "D"

B/L 45180

Freight on hay from Ravalli to Arlee, Mont.

\$8.00

Camp No. 17	Inv.....:
Goods Rec'd	9/20/20 :
Date entered	9/22/20 :
Charge to	10220702 :
Signed	R. F. Cooley :
	Timekeeper :

Note: Send original to Project Office and keep copy for camp records. Usually the freight bill is used but in some cases form 7-535 Copy of freight bill may be found useful.

REQUISITION
7-763 (December, 1915)
DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

No. 2251

To Mission....., Storehouse ClerkProject. 9/11/20....

Please furnish the following on account of the ..Jocko.... feature:

Camp No. 17	Inv.....:
Goods Rec'd	9/11/20 :
Date entered	9/11/20 :
Charge to	See below :
Signed	R. F. Cooley :
	Timekeeper :

3#	1/2" Rope	.29	.87
1	2-Gall. Oil Can		.69
2	Galls. Zerolene	.50	1.00
10	12" Weir Gages	.32	3.20
35	#U-5422 Padlocks	1.21	42.35
			48.11
	10% F & H		4.81
			52.92

Acct. No.	Debits	Acct. No.	Credits
40160138	52.92	MSH	48.11
		F & H	4.81
			52.92

A. P. Staley
.....U.S.R.S.

Note:- Return white copy to Project Office. Keep pink copy with camp records. (It is better practice to add freight and handling to the invoice price when entering cost on Storehouse card.)

REQUISITION TRANSFER
7-763(December, 1915)

SALE 11 "E"

No.

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

To Camp 5.....,Storehouse Clerk.Project. Sept. 22, 1920.
Please furnish the following on account of the Camp 17-Jocko feature

Camp No. 17	Inv.:			
Goods Rec'd	:			
Date entered	9/29/30	:		
Charge to	10220739	:		
Signed	R. F. Cooley	:	Government horse days	
	Timekeeper	:	Working	
		27	in July	08 2.16
		20	in August	08 1.60
				<u>3.76</u>
			Ninepipe pasturage	
			Adjustment	

Acct. No.	Debits	Acct. No.	Credits
102		110	
207		207	3.76
39	3.76	50	

H. N. Bickel

Chief Clerk.....U.S.R.S.

Note: Return white copy to Proj. office. Keep pink copy with
camp records. (Issuing Camp No. 5 retains the yellow
copy).

REQUISITION TRANSFER
7-763 (December, 1915)

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

No.....

To Camp #1.....,Storehouse Clerk.Project. 9/27/20.

Please furnish the following on account of the Camp #17 ...feature:

Camp No. 17	Inv.....:			
Goods Rec'd	:			
Date entered	9/28/20	:	95 Miles Ford #6- Investi-	
Charge to	See Below	:	gations	
Signed	R. F. Cooley	:	Weirs-Jocko Division	.08 7.60
	Timekeeper	:		

Acct. No.	Debits	Acct. No.	Credits
400		121	
601		214	
39	7.60	50	7.60

F. H. Carr
Timekeeper, U.S.R.S.

Note: Return white copy to Project Office. Keep pink copy with
camp records. (Issuing camp (No.1) retains the yellow copy.

REQUISITION TRANSFER
7-763 (December, 1915)

EXHIBIT "F"

No.

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

To Camp 17, Storehouse Clerk.Project. 9/30/20.

Please furnish the following on account of the Camp 17....feature:

Camp No. 17	Inv.....		
Goods Rec'd	9/30/20		
Date entered	9/30/20	3855	F.B.M. Rough lumber used
Charge to	See Below		on Minor Structures 31.25 120.47
Signed	R. F. Cooley		
	Timekeeper		

Acct. No.	Debits	Acct. No.	Credits	
400		Jocko		
601		Lbr.		
30	120.47	Invty	120.47	R. F. Cooley, Timekeeper, U.S.R.S.

Note: Return white copy to Project Office. Keep pink copy with camp records.

This is a transfer from Camp 17 to Camp 17 and is taken up on abstracts in two places "Transfers Received" and "Transfers Issued".

When issuing transfer to your own camp it is not necessary to make the yellow copy but if it is desired it can be made and kept in the book for easy reference in making similar transfer next month.

Form No. 7-939 (Mch.
1921)
(Field Costkeeping)

(Field Costkeeping)

Sept. 20, 1920.

Mr. R. F. Cooley,
Jocko Camp,
Arlee, Mont.

Your Recapitulation Sheets for the month of August, 1920, have been checked with the project books and the following differences have been found. You will enter in your accounts for the month of September, 1920 the corrections noted below.

[illegible]

Yours truly,

A. B. SMITH,
Chief Clerk.

To be prepared in duplicate. One copy to be returned to Project Office and the other copy to be kept with camp records.

Department of the Interior
U. S. Reclamation Service

Form No. 7-930

(Mch. 1921)

(Field Costkeeping)

SUMMARY OF ABSTRACTS

Camp No. 17

Jocko
(Name of Camp)

Month of Sept., 1920

Abstract:			
No.	Class of Accounts	Debit	Credit
1	Labor (Men)	257.73	✓
1	Labor (Teams)	20.00	✓
1	" - Corrections		
1	Invoices Received	18.36	✓
2	Contract Estimates		
3	R.R. Freight & Express Bills Rec'd	8.00	✓
4	Passenger Fares		
5	Requisitions Received	52.92	✓
6	Transfers Received (<u>Not</u> Equipment)	131.83	✓
7	Transfers Issued (<u>Not</u> Equipment)		120.47 ✓
8	Transfers of Equipment Received		
9	Transfers of Equipment Issued		
10	Inventory - First of Month	110.17	✓
10	Inventory - Last of Month		67.07 ✓
11	Timebook Deductions		42.88 ✓
12	Cash Collections		
12	Contract Estimate Deductions		
13	Requisitions Issued (<u>Not</u> for Camp Use):		
Sub-totals - -		599.01	230.42
Net debit to agree with total of Recapitulation Sheets			368.59
Totals - - - -		599.01	599.01

Make up this sheet when all Abstracts are completed, and transmit same with Abstracts to the Project Office.

Form No. 7-931
(Mch. 1921)
(Field Costkeeping)

Labor Earnings and Invoices.

Total man-time as it appears in the "Amount Earned" column of timebook	\$257.73
Total horse-time as it appears in the "Amount Earned" column of timebook	\$ 20.00
Project Office Corrections (Labor)	\$

[illegible]

Total- Forwarded to Summary of Abstracts\$ 18.36

Abstracts Nos. 2 to 7 (inc.)

Contract Estimates	Abstract No.	2 (Debit)
R. R. Freight & Express Bills Received	"	3 (Debit)
Passenger Fares	"	4 (Debit)
Requisitions Received	"	5 (Debit)
Transfers Received (<u>Not</u> Equipment)	"	6 (Debit)
Transfers Issued (" ")	"	7 (Credit)

Use this form as one Abstract only, by indicating with check mark opposite the name desired. If necessary this form can be used as a continuation of Abstract No. 1 for Invoices Received.

[illegible]

Total - Forwarded to Summary of Abstracts

\$8.00

Form 7-932
(Mch. 1921)
(Field Costkeeping

Contract Estimates	Abstract No. 2 (Debit
R. R. Freight & Express Bills Received	" " 3 (Debit
Passenger Fares	" " 4 (Debit
Requisitions Received	" " 5 (Debit
Transfers Received (<u>Not</u> Equipment)	" " 6 (Debit
Transfers Issued (" ")	" " 7 (Credi

[illegible]

\$ 52.92

Form 7-932(Mch. 1921)
(Field Costkeeping)

Abstracts Nos. 2 to 7 (inc.)

Contract Estimates	Abstract No.	2 (Debit)
R. R. Freight & Express Bills Received	"	3 (Debit)
Passenger Fares	"	4 (Debit)
Requisitions Received	"	5 (Debit)
Transfers Received (<u>Not</u> Equipment)	"	6 (Debit)
Transfers Issued (" ")	"	7 (Credit)

Use this form as one Abstract only, by indicating with check mark opposite the name desired. If necessary this form can be used as a continuation of Abstract No. 1 for Invoices Received.

[illegible]

Total- Forwarded to Summary of Abstracts	\$ 131.83
--	-----------

U. S. Reclamation Service Form No. 7-932
(Mch. 1921)
(Field Costkeeping)

(Field Costkeeping)

✓ Transfers Issued (" ") " " 7 (Credit

mark opposite the name desired. If necessary this form can be used as a continuation of Abstract No. 1 for Invoices Received.

[illegible]

Total- Forwarded to Summary of Abstracts \$ 120.47

Department of the Interior
U. S. Reclamation Service

Form No. 7-934
(Mch. 1921)

(Field Costkeeping)

Abstract No. 10.

Inventories- First & Last of Month.

INVENTORY - FIRST OF MONTH:

(Debit)

:	:	:	:
:	:	:	:
:	Mess	:	:
:	Hay	45.00	:
:	Corral Grain	65.17	110.17
:	:	:	:
:	Mercantile Store	:	:
:	:	:	:
:	:	:	:
:	:	:	:

Total- Forwarded to Summary of Abstracts

\$ 110.17

INVENTORY - LAST OF MONTH:

(Credit)

:	:	:	:
:	:	:	:
:	Mess	:	:
:	Hay	45.00	:
:	Corral Grain	22.07	67.07
:	:	:	:
:	Mercantile Store	:	:
:	:	:	:
:	:	:	:
:	:	:	:

Total- Forwarded to Summary of Abstracts

\$ 67.07

Department of the Interior
U. S. Reclamation Service (Form No. 7-935
(Mch., 1921)
(Field Costkeeping)

Abstract No. 11.

Timebook Deductions

[illegible]

Total- Forwarded to Summary of Abstracts\$ 42.88

Department of the Interior
U. S. Reclamation Service

Form 7-936
(Mch. 1921)

(Field Costkeeping)

Abstract No. 12.

Cash and Contract Deductions.

: CASH COLLECTIONS: (Credit)		
Date	Account Numbers	Amount
Total - Forwarded to Summary of Abstracts	\$

: CONTRACT ESTIMATE DEDUCTIONS: (Credit)			
Cont. No.	Remarks	Account Numbers	Amount:
Total- Forwarded to Summary of Abstracts		\$

Department of the Interior
U. S. Reclamation Service

Form 7-937

(Mch. 1921)

(Field Costkeeping)

Abstract No. 13.

Requisitions Issued.

Storehouse. Month of _____ 192_.

[illegible]

Total- Forwarded to Summary of Abstracts\$_____

RECAPITULATION SHEET
7-684a
(June, 1920)

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

Feature No.
Class No.

Name Month of

These are the "RECAPITULATION SHEETS" referred to in the text. Classes of accounts are kept in the following order and filed in a binder:- Clearing, Operation & Maintenance, Construction, Plant, and General Ledger. The headings and account numbers for each sheet should be written in ink, and the actual entries can be made with pencil (and red ink where credits are necessary). Total for each Recapitulation Sheet is shown at the lower left-hand corner. This total is transferred, at the end of the month, to the Summary of Recapitulation Sheets. Note that net total of all Recapitulation Sheets equals the net total of the Summary of Abstracts which indicates that work is in balance. From the Recapitulation Sheets, at the end of the month, copy totals for each account number on the printed Cost Report blanks, and then fill in quantities and other information required. Only one copy of Recapitulation Sheets is necessary although, if desired, an extra copy of Summary of Recapitulation Sheets may be made for camp records. Recapitulation Sheets, Abstracts and Cost Reports should all be sent to the Project Office not later than the 5th of the month. Study entries on these sample Recapitulation Sheets and see how they are made, both on Recapitulation Sheets and on the Abstracts; then prepare Recapitulation Sheets and Abstracts for first month's work. On actual work, of course, more Recapitulation Sheets and entries will be used.

Use forms 7-684, 7-684a and 7-823 as required to fit local conditions.

The binder with its contents referred to above is in the Reclamation Service, usually called a "Classification Book".

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

7-684
(Feb. 1918)
RECAPITULATION
SHEET

Feature
Class

(Number.)

(Name.)

Folio No.

Month of _____ 192_

Classification Book

Jocko-- Camp 17

September 1920.

R. F. Cooley,
Timekeeper.

41347
(1918)
RECAPITULATION
SHEET

DEPARTMENT OF THE INTERIOR
UNITED STATES RECLAMATION SERVICE

7-684
(Feb., 1918)
RECAPITULATION
SHEET

Feature 102

Class 207 Corral Operations Folio No.

(Number)

(Name)

Month of September ... 192_.

02

03

06

1 Inv.	45.00	65.17	
I. 14921			3.00
T. 5			
B/L 45180	8.00		
C.N. (I.14201)			*3.00
30 Inv.	* 45.00	*22.07	
T.B.D.			

met
34.86

8.00

43.10

DEPARTMENT OF THE INTERIOR
UNITED STATES GEOLOGICAL SURVEY
WASHINGTON, D. C.
CLASS 601
(Number)

Month of September 193

39 50

3.76 115.75 115.84

1882
T. 1
T. 12
1

* 20.00

155.75

3.76 * 20.00

Feature 400

7-684
DEPARTMENT OF THE INTERIOR (Feb., 1918)
UNITED STATES RECLAMATION SERVICE RECAPITULATION
SHEET

Class 601 O & M Canals & Structures Folio No.
(Number) (Name.)

Month of September 1922

R. 2251

T.1

T.17

L.

01

22

145.34

116.72

458.72

145.34

116.72

30

38

39

52.92

7.60

120.47
15.67

136.14

52.92

7.60

7-823
(May 1913)

STATEMENT OF CONTROLLING CHARGES IN CLASSIFICATION BOOK

Month of September, 1920.

Debit Credit

Date: Reference: Amount: Date: Reference: Amount

Lumber

T.17 120.47

Fuel

I. 14760 18.36 T.B.D. 19.88

223-7
(2101 70)

STATEMENT OF CONTROLLING CHARGES IN CLASSIFICATION BOOK

Month of 19...

DEBIT			CREDIT		
Date	Reference	Amount	Date	Reference	Amount

Rent of Buildings (G. L. 70)

T.B.D. 3.00

SUMMARY OF RECAPITULATION SHEETS

Jocko

Camp - No. 17

September, 1920

Account: Numbers:	Accounts	: Debit	: Credit
----------------------	----------	------------	-------------

CLEARING

102-207	Corral Operation	34.86	
-224	Superintendence & Accounts		
-243	Mess-House Operation		
100-241	Hospital Operation		
Subtotals		34.86	

OPERATION & MAINTENANCE

400-601	Canals & Laterals	458.72	
---------	-------------------	--------	--

CONSTRUCTION

PLANT

GENERAL LEDGER

Lumber		120.47
Fuel	18.36	19.88
Rent of Buildings		3.00
Subtotals ...	18.36	143.35

Clearing	34.86	
Operation & Maintenance	458.72	
Construction		
Plant		
General Ledger	18.36	143.35

Net Debit to agree with total on Summary of Abstracts	511.94	143.35
	511.94	368.59
		511.94

Note.- Form 7-823 may be used for this purpose.

Form No. 7-938
(Mch. 1921)
(Field Costkeeping)

Distributing Plant and Equipment Depreciation.

Timekeeper at above camp will complete this sheet and make all entries on recapitulation sheets. In entering, use word "Plant" as reference. Enter credits in red ink. It is unnecessary to enter any of these amounts on Abstracts.

Note:- Be sure that totals of debit and credit columns agree before making entries.

Above debit and credit entries have been made on my Recapitulation Sheets this date. Original of this distribution sheet is transmitted herewith to Project Office.

Timekeeper.

Department of the Interior
U. S. Reclamation Service

Form 7-940
(Mch. 1921)
(Field Costkeeping)

MESS INVENTORY

Sheet 1.

_____ Camp - No. _____, 19__.

Phys. Feat. No. _____
Class No. 243.

Detail:				
No. :	Item of Cost	Amount	when posted	
03 :	Meats and fish, canned	:\$		
04 :	" " " cured			
05 :	" " " fresh			
06 :	Lard			
07 :	Flour, bread, cereals			
08 :	Milk			
09 :	Butter			
10 :	Eggs			
11 :	Sugar and Syrup			
12 :	Coffee, tea, cocoa			
13 :	Vegetables, canned			
14 :	" dried			
15 :	" fresh			
16 :	Fruits, canned			
17 :	" dried			
18 :	" fresh			
19 :	Other foodstuffs			
37 :	Rent, light, fuel, water			
38 :	Miscellaneous supplies			
Total-Mess Inventory (To be posted :				
to Abstracts):				

MESS INVENTORY

Sheet 2.

Det. No.	Articles	Quantity	Unit	Price	Amount	Sub-total
03	MEATS & FISH, CANNED:					
	Clams		Can			
	Oysters, cove		"			
	Salmon		"			
	Sardines		"			
04	MEATS & FISH, CURED:					
	Bacon		Lb.			
	Beef, chipped dried		Can			
	Beef, corned		"			
	Fish, cod		Brick			
	Ham		Lb.			
	Herring, smoked		"			
	Mackerel		Kit			
	Pigs' Feet		Lb.			
	Pork, pickled		"			
	Pork, salt		"			
	Sausage, frankfurtr		Keg			
05	MEATS & FISH, FRESH:					
	Beef		Lb.			
	Mutton		"			
	Pork		"			
	Pigs		Each			
06	LARD					
	Lard		Lb.			
	Lard compound		"			

MESS INVENTORY

Det.:	Articles	Quantity:	Unit:	Price:	Amount	Sub-total
No.:						
07	<u>FLOUR, BREAD, CEREALS</u>					
	Bread		Loaf			
	Cornflakes		Pkg.			
	Cornmeal		Sack			
	Cornstarch		Pkg.			
	Crackers, soda		Lb.			
	Farina (Cream of Wheat)		Sack			
	Flour, buckwheat		"			
	" graham		"			
	" rye		"			
	" white		"			
	Grape Nuts		Pkg.			
	Oatmeal		Sack			
	Puffed wheat or rice		Pkg.			
	Rice		Lb.			
08	<u>MILK</u>					
	Milk, tall		Can			
	" baby		"			
09	<u>BUTTER</u>					
	Butter		Lb.			
	Butter substitute		"			
10	<u>EGGS</u>					
	Eggs		Doz.			
	Egg substitute		Pkg.			
11	<u>SUGAR & SYRUP</u>					
	Molasses		Can			
	Sugar, brown		Cwt.			
	" granulated		"			
	" powdered		Lb.			
	Syrup		Jacket			

MESS INVENTORY

Det.:			Unit			
No.:	Articles	Quantity	Unit	Price	Amount	Sub-total
12	COFFEE, TEA, COCOA					
	Chocolate		Lb.			
	Cocoa		"			
	Coffee		"			
	Tea, black		"			
	Tea, green		"			
13	VEGETABLES, CANNED					
	Beans, baked		Can			
	" string (large)		"			
	" (small)		"			
	Beets		"			
	Corn (large)		"			
	" (small)		"			
	Hominy		"			
	Peas (large)		"			
	" (small)		"			
	Potatoes, sweet		"			
	Pumpkin		"			
	Sauerkraut (bulk)		Gal.			
	" (cans)		Can			
	Spinach (large)		"			
	" (small)		"			
	Tomatoes (large)		"			
	" (small)		"			
14	VEGETABLES, DRIED					
	Beans, lima		Lb.			
	" Mexican, Bayo		"			
	" Navy		"			
	Hominy		"			
	Peas, split		"			

MESS INVENTORY

Det.:			Unit:			
No.:	Articles	Quantity:	Unit:	Price:	Amount	Sub-total
15	<u>VEGETABLES, FRESH</u>					
	Beets		Lb.			
	Cabbage		"			
	Carrots		"			
	Onions		"			
	Parsnips		"			
	Potatoes, Irish		"			
	" sweet		"			
	Turnips		"			
16	<u>FRUITS, CANNED</u>					
	Apples		Can			
	Apricots (large)		"			
	" (small)		"			
	Blackberries (large)		"			
	" (small)		"			
	Blueberries		"			
	Cherries (large)		"			
	" (small)		"			
	Gooseberries		"			
	Grapes		"			
	Loganberries		"			
	Peaches (large)		"			
	" (small)		"			
	Pears (large)		"			
	" (small)		"			
	Pineapple		"			
	Plums		"			
	Raspberries (large)		"			
	" (small)		"			
	Rhubarb		"			
	Strawberries		"			
17	<u>FRUITS, DRIED</u>					
	Apples		Lb.			
	Apricots		"			
	Citron		"			
	Currants		"			
	Figs		"			
	Peaches		"			
	Pears		"			
	Prunes		"			
	Raisins		"			

MESS INVENTORY

Sheet 6.

Det. No.	Articles	Quantity	Unit	Price	Amount	Sub-total
18	FRUITS, FRESH					
	Apples		Box			
	Lemons		Doz.			
19	OTHER FOODSTUFFS					
	Baking Powder		Lb.			
	Barley		"			
	Catsup		Quart			
	Cheese		Lb.			
	Chili Powder		Bottle			
	Coccanut		Lb.			
	Cream of Tartar		Tin			
	Extract- Lemon		Quart			
	" -Mapleine		Bottle			
	" - Vanilla		Quart			
	Gelatine		Pkg.			
	Honey		Can			
	Horseradish		Bottle			
	Jelly		Can			
	Macaroni		Lb.			
	Mincemeat		"			
	Mustard, prepared		Bottle			
	Oil, Olive		Can			
	Pickles, dill		Gallon			
	" sour		"			
	" seet		"			
	Sage		Lb.			
	Saltpetre		"			
	Sauce, Worcester're		Bottle			
	Soda		Lb.			
	Spaghetti		"			
	Spices					
	Allspice		Tin			
	Bay Leaves		Pkg.			
	Cinnamon		Tin			
	Cloves		"			
	Ginger		"			
	Mace		"			
	Mustard		"			
	Nutmeg		"			
	Pepper- black		"			
	" - red		"			
	Sage		Pkg.			
	Salt		Lb.			
	Tapioca		"			
	Vermicelli		"			
	Vinegar		Gallon			
	Yeast		Pkg.			

MESS INVENTORY

Det. No.	Articles	Quantity	Unit	Unit Price	Amount	Sub-total
37	RENT, LIGHT, FUEL-WATER					
	Coal		Ton			
	Kerosene		Gallon			
	Wood		Cord			
38	MISCELLANEOUS SUPPLIES					
	Dutch Cleanser		Can			
	Gold Dust Powder		Pkg.			
	Lye		Can			
	Matches		Box			
	Paper, wrapping		Lb.			
	Sapolie		Cake			
	Soap, laundry		"			
	Toothpicks		Box			

Department of the Interior
U. S. Reclamation Service Form No. 7-941
 (Mch., 1921)
 (Field Costkeeping)

(Mich., 1921)

MERCANTILE STORE INVENTORY

[illegible]

Department of the Interior
U. S. Reclamation Service

Form 7-942
(Mch. 1921)
(Field Costkeeping)

CORRAL REPORT

Camp- No. _____ Month of _____, 192__.

Date:	Stock Fed (Days)			Govt. Stock		Remarks-Outside feeds etc.
	Govt.	Hired	Contract	Total	Working	Idle
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
Totals:						

On hand first of month - Hay	lbs.	\$	Grain	Lbs.	\$
Received during month - Hay	lbs.	\$	Grain	lbs.	\$
Total Hay	lbs.	\$	Grain	lbs.	\$
On hand last of month - Hay	lbs.	\$	Grain	lbs.	\$
Total fed - Hay	lbs.	\$	Grain	lbs.	\$
Average fed per horse-day - Hay	lbs.		Grain	lbs.	

Corralman.

Corral Report- Instructions.

Totals of the two columns "working" and "Idle" under heading "Govt. Stock" should equal total of column "Stock fed- Govt"; these columns should also check with timebook record of Govt. stock.

"Hired" and "Contract" stock as shown on the Corral Report should check with timebook record of this stock.

For keeping record of forage, storehouse cards can be used as a memorandum to show details of receipts, issues and inventories.

Timekeeper will check with corralman daily as to stock fed, working and idle, also as to outside feeds and as to forage received.

Department of the Interior
U. S. Reclamation Service

Form 7-766.
(Mch. 1921)

REPORT OF COUPON BOOKS.

Camp. _____ Month ending _____ 192__
Project. _____

On Hand first of month:

_____	books @ \$1.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$3.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$5.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$10.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	

Received during month:

_____	books @ \$1.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$3.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$5.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$10.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
Total accounted for		:\$ _____

Issued during month:

_____	books @ \$1.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$3.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$5.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$10.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	

On hand last of month:

_____	books @ \$1.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$3.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$5.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
_____	books @ \$10.00 each	:\$
Nos. from _____	to _____	
" " " "	" "	
" " " "	" "	
Total accounted for		:\$ _____

Cancelled coupons herewith \$ _____.

(Net deduction on timebook for coupons plus amount of "cancelled coupons" should equal total "Issued during month" shown above.)

Coupons collected for store sales and meals during the month, amounting to \$ _____, are transmitted herewith. Using this amount, the following entry has been made on Recapitulation Sheets:

Debit G. L. 127 - Unredeemed Coupon Books \$	_____	\$	_____
Credit (in red ink)	24250		_____
	24350		_____
	_____		_____
	_____		_____
	_____		_____
		Total	\$ _____

To Timekeepers:- Make above entry on Recapitulation Sheets only, using as reference the word "Coupons".

(Title)

This form to be used by the camps in accounting for coupons and transmittal of redeemed coupons to Project Office; also for the Project Office in reporting coupons to the Washington Office. In the latter case, in transmitting redeemed coupons, it is necessary only to show total coupons transmitted, and omit any reference to entries.

Camp No.	Phys. Feat. No.	Construction			O. and M.			Camp Maint.	Corral Opr.	Engrg. and Insp.	Genl. Exp.	Motor Veh. Opr.	Supt. and Accts.	Tel. O. & M.	Merc. Store Opr.	Mess House Opr.	Total Clearing	Hosp. Opr.	Farm Opr.	Plant Accts.	Coupon Books	Rent of Bldgs.	Frt. & Hdg.	Retire Act	St. Hs. Stock		Cement		Fuel		Lumber		Total to agree with Summary of Abstracts.
		Detail Cost	Clearing Cost	Total Cost	Detail Cost	Clearing Cost	Total Cost																		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
400					458.72	107.79	566.51	22.93	34.86	22.93	45.87		11.47	4.59			34.86 107.79					3.00							18.36	19.88	120.47		368.59
17																																	
					458.72	107.79	566.51	22.93	34.86	22.93	45.87		11.47	4.59			72.93					3.00							18.36	19.88	120.47		368.59
Grand Totals All Camps	25412.34	7827.40	33,248.74	1,762.76	2,405.50	4,168.26	1,594.01	312.16	402.79	1,321.21	208.54	870.36	173.83		120.46	27.06	994.82	1,157.23	242.09	2,340.32	50.60	100.75	104.59	54.70	7,040.77	4,901.80	1,370.59	531.24	1,070.60	1,469.92	194.00	664.21	37,004.33