

TWENTIETH AND TWENTY-FIRST

ANNUAL REPORTS

OF

**Pend d'Oreille  
Timber Protective  
Association**

*Forests + for. Idaho*  
XX

*Forest pro-  
tection*  
XX



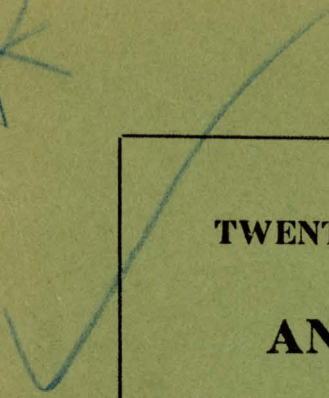
FOR THE YEARS

1927-1928

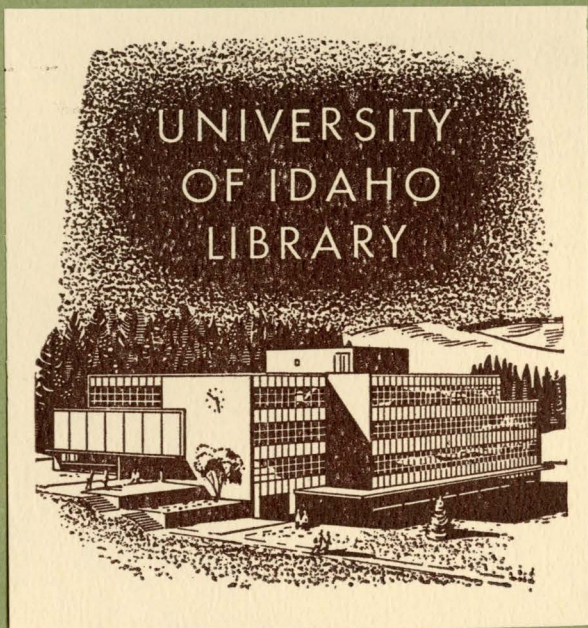
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## **Report of the President**

*To the Members of the Pend d'Oreille Timber Protective Associations*

The biennial reports of Chief Warden Sales and Secretary Greer are self-explanatory and require no comment.

Fortunately the 1927 season was favorable and costs low, in some measure compensating us for heavy losses and expense of the preceding year—when the most disastrous season we have ever experienced cost members 56 cents an acre.

Each year we are adding new equipment and learning new lessons in fire suppression for the improvement of our service.

We are agreed, that with the passing of the years we are increasing the fire hazard by reason of the logging operation adding to the slash and debris of each operation. Only a continuous alert and diligent field force can hope to preserve the uncut timber and keep the forest land continuously producing forests.

Our modest results have been obtained with the cordial cooperation of the lumbermen, the public and the technical service of the United States Forest officials and the State Forester, to all of whom we express our appreciation.

The personnel of the field force are to be commended for their loyal work.

Respectfully submitted,

**B. H. HORNBY,**

President.

Day-Nw  
SD  
421  
P45  
1927/28

## Secretary's Report

*To the State Board of Land Commissioners, State Forester, and Members of the Pend d'Oreille Timber Protective Association:*

The biennial report of the officers of this association shows the 1927 season as unusually favorable for forest protection. While there was little loss and small fire suppression expense, yet there was levied Assessment No. 5 of 16 cents an acre to pay \$39,666.60 due the United States Forest Service for fire suppression during 1926.

All members except the State of Idaho paid this assessment and since the amount was not known until after adjournment of the 1927 legislature, the Forest Service has had to anticipate relief from the 1929 legislature of \$5,811.54.

The regular assessment to cover expense of 1927 season was four cents an acre.

The Humbird Lumber Company, in 1926, had closed down their camps and used several hundred of their men in suppressing fires on Grouse and Lightning creeks, incurring an expense of \$19,192.83. The officers of the association thought some charges excessive and the company refused to pay its assessment account to balance, until its bill was allowed.

Mr. John Gray of Coeur d'Alene was employed to bring suit against the company. After a thorough investigation, the officers and attorneys arrived at a settlement of the claim for \$15,000.00 which was paid, and all matters amicably adjusted.



In the question of reimbursement for fire suppression by culpable parties we have mostly failure to announce. Our claim for reimbursement by the fox farm of \$2,800.28 for cost of August 26, 1925 fire was settled on advice of our attorney for \$375.00. Our claim against the Clagstone Ranch in 1926 for \$12,428.00 was dropped by same advice on account of lack of evidence. On August 17, 1928, a fire was discovered on the right-of-way of the Idaho and Washington Northern Railway in Section 22, 54, 4 W., which ran before a stiff breeze, burning 4541 acres of reproduction and 720 acres of valuable timber, costing this association for suppression \$4,365.02. The engine was an oil burner, but the fire undoubtedly originated from the train and on the right-of-way of the Idaho & Washington Railway. Investigation is still going on by the railway attorney as to liability.

The rainfall during the five summer months in 1927 was 13.31 inches and in 1928 was only 4.35. This closely portrays the comparative hazard of the two years. Our organization in 1928 held down the fires until the test came in September. With the first rains in September our warden usually allows brush burning, regardless of permits. The past August was so dry that permits had been refused the ranchers, so in September they all began their clearing fires. With strong winds, low humidity, and no rain, these harmless (?) fires soon became a serious menace to the forests and required all the men we could secure to control them. Serious damage was done and much money spent up to the last day of the driest September we have ever experienced.

I would again recommend the granting of permits to burn to our ranchers, whenever they could do so safely, regardless of the time of the year—under the proper supervision and assistance on the ground by our wardens. There should be no serious complaints of our officers not allowing the farmers to clear and develop their farms. With tact and good judgment our wardens can show the farmers that their interests are identical.

State Land Commissioner Nash notified us that our voucher had been approved and filed for September 22 assessment No. 2 of 3 cents an acre on the State's 38,380 acres in our district. The same notice came upon presenting voucher for Assessment No. 3 of 4 cents an acre on September 26. On October 25, 1928, we were forced to secure a loan from the First National Bank of Sandpoint, for the amount of \$2,686.60 at 7 per cent to cover the State's assessments.

We will present deficiency bill to the 1929 legislature to cover the above amount with interest from October 25, 1928, to March 15, when the appropriation will become available, as well as to cover 1926 Assessment No. 5 of 16 cents an acre on 36,327 acres or \$5,811.54, a total of \$8,498.14.

A very appreciable reduction in the slash hazard accumulated during the last twenty years has been made in the past season.

Each year our books have been audited by Mr. B. E. Hyatt, Director of State Bureau of Accounts, and the State Examiner, Mr. John W. Shore, whose certificates are printed herewith.

Respectfully submitted,

T. L. GREER,

Secretary-Treasurer.

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### IDAHO TIMBER LOSSES HEAVY FOREST FIRE PROTECTION RESULTS

Forest Service records show that education along conservational lines has had a great effect in reducing fire hazards in protected forest areas. Figures for 1927 show 2,784,000 acres of "burns", with damage figured at \$4,300,000. In 1926 the area burned was 4,755,000 acres and the damage was \$15,000,000. Protected forests now amount to nearly 300,000,000 acres.



## **Report of Fire Warden for 1928**

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*To the Idaho State Forester, Idaho State Land Board,  
and Members of the Pend d'Oreille Timber Protective  
Association:*

The following is a summary report of the fire season of 1928 within the territory covered by the Pend d'Oreill Timber Protective Association:

The headquarters of the association is 614 N. Third street, Sandpoint, Idaho.

The personnel for the season included the Chief Fire Warden, a truck driver and packer, and an office deputy at Sandpoint, 21 deputy wardens and five lookout men in the various districts. There were also seven non-salaried deputy wardens in the various districts.

The salaries of deputy wardens was \$135 per month., without board. All lookouts received \$90 per month without board. The association did not employ an assistant warden this year, but had the valuable assistance of Mr. Melvin Van Dyk, brush disposal man.

### *Fire Season.*

The fire season of 1928 was a fair season. The worst fires occurred in the month of September, after the fire season is usually closed. There were 154 fires—52 cost fires amounting to \$22,097. There were 102 no-cost fires. Total acreage burned, 11,169. Of this amount 1275 acres were merchantable timber, 1621 open grass lands, 2432 acres reproduction, 5399 old burns and brush,

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*Pend d'Oreille Timber Protective Association*

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7442 slashings. The damage was as follows: Merchantable timber, \$4,500; reproduction, \$26,541; improvements, \$2,500; logs, poles, posts, \$6,480; forage, \$395; Total, \$40,416.

*Burning Permits*

This association issued 258 burning permits for land clearing. During the month of August permits were not issued for a short time, on account of extremely dry weather and poor visibility.

*Improvements*

Twelve miles of new trail on upper Lightning creek in T 58, R 1 and 2 E, and upper Pack river T 59 and 60, R. 2 and 3 W. Fifty-four miles of telephone line were put in serviceable condition. At the beginning of the season, 75 miles of old trail were put in serviceable condition, and 16 miles of old road made passable for car.

Respectfully submitted,

C. M. SALES,

*Chief Fire Warden.*



**STATISTICS ON FIRES DURING 1928**

No.	Date	Location	Cause	Acres	Type	Cost
1	5-8	23-60-1W	Brush Burning	20	Slash	.....
2	5-21	25-58-1E	Brush Burning	Spot	Slash	.....
3	5-26	36-58-1E	Govt. Hangovr	80	Slash	\$ 282.00
4	6-10	19-62-2E	R. R.	2	Cutover	.....
5	6-10	31-54-5W	Camp Fire	Spot	Cutover	.....
6	6-11	24-62-1E	R. R.	Spot	Grass	.....
7	6-14	34-56-5W	Brush Burning	Spot	Cutover	.....
8	6-10	30-58-2E	Lightning	Spot	Timber	.....
9	6-16	27-56-5W	Hangover	15	Reproduction	.....
10	6-21	27-56-5W	Camp Fire	15	Reproduction	32.00
11	6-21	35-59-2W	Lightning	Spot	Second growth	.....
12	6-21	26-59-2W	Lightning	Spot	Reproduction	.....
13	6-21	22-59-2W	Lightning	Spot	Timber	.....
14	6-22	22-59-1E	Brush Burning	Spot	Timber	.....
15	6-23	78-54-5W	Lightning	Spot	Slash	.....
16	6-25	24-56-5W	Smoking	½	Second growth	7.00
17	6-25	33-59-2W	Lightning	Spot	Timber	.....
18	6-25	27-59-2W	Lightning	Spot	Timber	.....
19	6-25	35-59-2W	Lightning	Spot	Timber	.....
20	6-25	12-58-2W	Lightning	Spot	Timber	.....
21	6-26	23-62-2E	Unknown	Spot	Timber	.....
22	6-26	25-58-1E	Hangover	Spot	Brush	.....
23	7-6	36-56-5W	Incendiary	Spot	Timber	.....
24	7-10	20-62-2E	R R	Spot	Timber	.....
25	7-11	19-55-2W	R R	5	Cutover	.....
26	7-11	5-58-1W	Brush Burning	Spot	Grass	.....
27	7-13	22-62-2E	R. R.	Spot	Brush	.....
27	7-14	2-60-1W	Incendiary	½	Cutover	.....
29	7-15	21-56-5W	Cigarette	40	Grass	47.00
30	7-17	34-54-3W	R. R.	Spot	Grass	.....
31	7-18	35-59-2W	Lightning	1½	Timber	33.00
32	7-19	31-57-3W	Lightning	Spot	Young growth	2.00
33	7-21	10-58-1E	Lightning	1-20	Timber	3.00
34	-22	36-57-2W	R. R.	1½	Grass	.....
35	7-22	35-56-4W	R. R.	Spot	Grass	.....
36	7-22	33-56-4W	R. R.	2	Brush land	.....
37	7-23	34-60-1W	R. R.	Spot	Grass	.....
38	7-23	34-60-1W	R. R.	Spot	Grass	.....
39	7-23	34-60-1W	R. R.	Spot	Grass	.....
40	7-23	36-57-2W	R. R.	15	Second growth	39.00
41	7-24	20-59-2E	Logging R. R.	240	Burnedover	710.00
42	7-24	25-58-1E	Hangover	Spot	Burnedover	.....
43	7-25	29-57-2W	R. R.	Spot	Grass	.....
44	7-25	3-59-1W	R. R.	Spot	Cutover	.....
45	7-25	34-60-1W	R. R.	Spot	Cutover	.....
46	7-21	4-62-1E	Unknown	Spot	Grass	.....
47	7-21	15-59-1E	Cigarette	1	Brush	2.00
48	7-27	26-62-1E	R. R.	.....	.....	.....
49	7-28	24-56-2W	Lightning	.....	.....	6.00
50	7-28	27-61-1E	Hangover	¼	Brush	.....
51	7-28	34-59-2W	Lightning	.....	.....	17.00
52	7-28	27-61-1E	Miscellaneous	.....	.....	.....
53	7-29	20-56-3W	Lightning	.....	.....	14.00
54	7-29	26-55-4W	R. R.	50	Brush	47.00

*Pend d'Oreille Timber Protective Association*

STATISTICS OF FIRES DURING 1928, Continued

No.	Date	Location	Cause	Acres	Type	Cost
55	7-29	36-57-2W	R. R.	.....	.....	.....
56	7-29	13-54-3W	R. R.	1	Cutover	7.00
57	7-29	18-60-1E	R. R.	.....	.....	.....
58	7-29	18-60-1E	R. R.	.....	.....	.....
59	7-30	11-61-1E	Smoking	.....	.....	.....
60	7-30	19-62-2E	Railroad	.....	.....	.....
61	7-31	18-58-1W	Set	.....	.....	.....
62	7-31	26-60-1W	R. R.	.....	.....	.....
63	7-31	18-60-1E	R. R.	.....	.....	.....
64	7-31	18-59-2E	Hangover	2	Cutover	.....
65	8-1	30-58-2E	Lightning	.....	.....	.....
66	8-1	19-62-2E	R. R.	.....	.....	.....
67	8-3	15-56-2W	R. R.	.....	.....	.....
68	8-4	31-58-1W	Stump Brng	.....	.....	.....
69	8-4	3-56-5W	Smoking	.....	.....	.....
70	8-4	26-62-2E	Lightning	1	Brush	14.00
71	8-4	32-62-1E	Incendiary	.....	.....	.....
72	8-5	18-54-5W	Cigarette	.....	.....	.....
73	8-5	5-53-3W	R. R.	.....	.....	.....
74	8-5	32-54-3W	R. R.	.....	.....	2.00
75	8-6	32-54-3W	R. R.	.....	.....	.....
76	8-6	18-54-5W	R. R.	1	Cutover	27.00
77	8-6	36-58-1E	Lightning	.....	.....	.....
78	8-7	20-62-2E	R. R.	.....	.....	.....
79	8-7	17-59-2E	Hangover	58	Cutover	.....
80	8-8	26-56-5W	R. R.	.....	.....	3.00
81	8-8	26-55-3W	Unknown	.....	.....	.....
82	8-8	25-54-4W	Set	240	Cutover-Brush	2,543.00
83	8-9	36-59-1W	Lightning	Spot	.....	.....
84	8-9	36-59-1W	No Permit	2	Brush	76.00
85	8-9	21-62-2E	R. R.	.....	.....	.....
86	8-10	19-59-2E	Hangover	.....	.....	.....
87	8-11	15-58-1W	No Permit	.....	.....	1.00
88	8-11	36-57-2W	R. R.	.....	.....	.....
89	8-11	28-56-5W	R. R.	18	Brush	143.00
90	8-11	27-56-5W	Incendiary	40	Brush	161.00
91	8-11	28-56-5W	R. R.	.....	.....	.....
92	8-12	21-57-2W	R. R.	.....	.....	.....
93	8-12	28-57-2W	R. R.	.....	.....	.....
94	8-12	6-61-1E	R. R.	.....	.....	.....
95	8-13	1-57-2W	Set	.....	.....	.....
96	8-13	2-57-2W	Unknown	Spot	.....	.....
97	8-13	30-56-3W	R. R.	.....	.....	.....
98	8-13	30-56-3W	R. R.	.....	.....	.....
99	8-14	27-56-5W	R. R.	.....	.....	.....
100	8-14	10-57-2W	Cigarette	.....	.....	.....
101	8-14	27-56-5W	R. R.	.....	.....	.....
102	8-14	24-59-1E	Mill Fire	.....	.....	.....
103	8-15	19-56-4W	Unknown	Spot	Grass	.....
104	8-16	9-58-1W	Set	.....	.....	.....
105	8-16	34-60-1W	Camper	.....	.....	.....
105	8-16	7-61-1E	Permit	.....	.....	.....
107	8-17	22-62-2E	R. R.	.....	.....	.....
108	8-17	22-53-4W	R. R.	5261	.....	4,365.00



*Pend d'Oreille Timber Protective Association*

STATISTICS OF FIRES DURING 1928, Continued

No.	Date	Location	Cause	Acres	Type	Cost
109	8-17	34-62-1E	Unknown	103	Reproduction	481.00
110	8-18	20-62-2E	R. R.	.....	.....	.....
111	8-18	19-59-2E	Logging R. R.	.....	.....	.....
112	8-18	9-59-1E	R. R.	.....	.....	.....
113	8-18	21-59-1W	R. R.	.....	.....	.....
114	8-19	20-55-4W	Set	Spot	.....	8.00
115	8-19	29-55-4W	Set	Spot	.....	8.00
116	8-20	24-60-1W	R. R.	.....	.....	.....
117	8-20	23-53-2W	Unknown	.....	.....	.....
118	8-20	23-59-2W	Unknown	45	Reproduction	825.00
119	8-21	13-55-4W	Miscellaneous	3	Reproduction	.....
120	8-22	24-56-5W	Unknown	.....	.....	14.00
121	8-23	24-59-2W	Lightning	Spot	.....	.....
122	8-23	14-56-5W	Incendiary	240	Reproduction	375.00
123	8-24	23-56-1W	Lightning	Spot	.....	.....
124	8-24	4-55-3W	Lightning	Spot	.....	2.00
125	8-24	9-58-2W	Lightning	Distill	.....	31.00
126	8-26	26-56-1W	Lightning	.....	.....	.....
127	8-28	28-56-5W	R. R.	.....	.....	.....
128	8-29	14-55-4W	Unknown	40	Cutover	32.00
129	8-31	13-55-4W	Unknown	70	Grass	42.00
130	9-2	34-56-3W	Set	700	Reproduction	1,143.00
131	9-3	4-62-1E	Set	70	Slash	67.00
132	9-3	23-53-4W	Set	10	Cutover	60.00
133	9-3	23-54-5W	Unknown	1	Grass	.....
134	9-3	34-55-4W	R. R.	.....	.....	.....
135	9-4	30-58-1E	Lightning	125	Reproduction	315.00
136	9-4	19-54-3W	Unknown	.....	.....	40.00
137	9-6	21-58-2W	Lightning	10	Timber	232.00
138	9-7	31-56-3W	R. R.	.....	.....	.....
139	9-7	20-54-5W	Set	3	Slash	.....
140	9-8	36-58-1W	Smoking	.....	Brush	.....
141	9-9	24-59-1E	Camp Fire	2	Timber	9.00
142	9-9	19-61-1E	R. R.	Spot	.....	.....
143	9-10	27-54-3W	R. R.	Spot	.....	.....
144	9-10	26-63-1E	Unknown	.....	.....	.....
145	9-18	34-57-1W	Unknown	½	Slash	14.00
146	9-19	1-54-6W	Set	15	Timber	42.00
147	9-20	7-58-1E	Set	100	Timber	4,257.00
148	9-21	35-59-2W	Unknown	400	Waste	1,099.00
149	9-23	36-59-1W	Unknown	400	Brush	1,744.00
150	9-26	19-54-5W	Unknown	1	Timber	17.00
151	9-26	14-56-1W	Unknown	35	Slash	94.00
152	9-28	20-58-1E	Unknown	120	Timber	2,409.00
153	9-30	1-54-6W	Set	160	Timber	9.00
154	9-14	5-55-3W	Unknown	1	Reproduction	12.00

*Pend d'Oreille Timber Protective Association*

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ANNUAL FIRE REPORT FOR 1928

1928

**AREA BURNED OVER:**

Mature or Merchantable Timber.....	1150 A.
Protection Forest (Scrub Timber).....	125 A.
Young Growth (Will Restock).....	8847 A.
Young Growth (Will Not Restock).....	A.
Brush or Grass—Not Forest Land.....	790 A.
Other Land (No Protection or Forest Value).....	A.
Total .....	10,912 A.

**DAMAGE:**

Mature or Merchantable Timber.....	\$ 4,500.00
Reproduction .....	26,541.00
Improvements .....	2,500.00
Logs, Poles, etc.....	6,480.00
Forage .....	395.00
Total .....	\$40,416.00

DAMAGE BY CAUSES

	No. Fires	Area	
Lightning .....	23	137	\$ 675.00
Railroads .....	6	5,074	18,423.00
Campers .....	3	1	None
Smokers .....	7	3	None
Brush Burning .....	3	90	630.00
Incendiary .....	15	4,503	12,578.00
Lumbering .....	6	303	5,620.00
Miscellaneous .....	2	¼	
Unknown .....	15	796	2,490.00
Total .....	80	10,912¼	\$40,416.00

SLASH DISPOSAL OF 1928

A. M. Van Dyk, slash disposal expert, reports for the Pend d'Oreille

Piled and Burned.....	Acres 2,805
Piled and Not Burned.....	295
Spot Burned .....	6,540
Broadcast Burned .....	5,835
Accidentally Burned .....	1,340
	16,815
Undisposed of .....	18,725



*Pend d'Oreille Timber Protective Association*

SCHEDULE "A"

BALANCE SHEET

At Close of Business, November 30, 1928

ASSETS:

Cash in First National Bank, Sandpoint "F".....	\$1,980.83	
Accounts Receivable:		
Bonners Ferry Lmbr. Co.....	\$ .20	
Dover Lumber Co. ....	.01	
M. W. Evans .....	18.20	
State of Idaho-Schedule "E".....	8,498.14	
	<u>8,516.55</u>	
 Total Current Assets.....		\$10,497.38
 Camp Equipment.....	4,230.00	
Horses and Saddles.....	400.00	
Telephone System .....	1,953.00	
Office Fixtures .....	39.24	
Motor Vehicles .....	723.00	
Headquarters .....	1,693.00	
	<u>9,038.24</u>	
		\$19,535.62

Liabilities:

Notes payable to First National Bank, Sandpoint .....	2,686.60	
Potlatch Lumber Co.....	.03	
U. S. F. S. Kaniksu Forest.....	5,812.32	
Present Worth, Nov. 20, 1928.....	11,036.67	
	<u>\$19,535.62</u>	

OPERATIONS IN SURPLUS  
Or, VARIATION IN PRESENT WORTH

Credits:

Present Worth .....	\$31,795.06	
Refund of premium treasurer's bond	50.00	
	<u>\$31,845.06</u>	

Debits:

Settlement of Humbird Lumber Co. claim for services rendered in 1927 .....	15,000.00	
Excess of 1928 expense over Reve- nue-Sschedule "D".....	5,808.39	
	<u>20,808.39</u>	
Present worth, Nov. 20, 1928.....	11,036.67	
	<u>\$31,845.06</u>	

# ACREAGE AND ASSESSMENTS

SCHEDULE "B"

	ASSESSMENTS				Total Amount
	Acres	No. 1, 4 $\frac{3}{8}$ c Amount	No. 2, 3c Amount	No. 3, 4c Amount	
Humbird Lumber Co.....	133,746	\$5,851.38	\$4,012.38	\$5,349.84	\$15,213.60
State or Idaho.....	38,380	1,535.20	1,151.40	1,535.20	4,221.80
Bonnors Ferry Lumber Co.....	16,122	705.33	483.66	644.88	1,833.87
Dover Lumber Co.....	9,543	417.51	286.29	331.72	1,085.52
Dalkena Lumber Co.....	2,943	128.76	88.29	117.72	334.77
Menasha Woodenware Co.....	1,840	80.50	55.20	73.60	209.30
Potlatch Lumber Co.....	1,645	71.95	49.35	65.80	187.10
Diamond Match Co.....	240	10.50	7.20	9.60	27.30
Edw. Rutledge Timber Co.....	160	7.00	4.80	6.40	18.20
M. W. Evans.....	160	7.00	4.80	6.40	18.20
Northern Pacific Ry. Co.....	43,788.5	1,751.54	1,313.65	1,751.54	4,816.73
<b>Total Assessed to Members.....</b>	<b>248,567.5</b>	<b>10,566.67</b>	<b>\$7,457.02</b>	<b>\$9,942.70</b>	<b>\$27,966.39</b>

ASSESSMENT AGAINST NON-MEMBERS	ACREAGE BY COUNTIES	
Bonner County.....	89,020 acres @ 6c	\$ 5,341.20
Bonner County .....	14,210 acres @ 10c	1,421.00
Boundary County .....	30,280 acres @ 6c	1,816.80
Boundary County .....	15,450 acres @ 10c	1,545.00
Kootenai County.....	6,260 acres @ 6c	375.60
Kootenai County.....	240 acres @ 10c	24.00
<b>Total Assessed Non-Members..</b>	<b>155,460</b>	<b>\$10,523.60</b>

Total Membership Assessment.....27,966.39

Grand Total Assessment.....\$38,489.99

The State of Idaho and the Northern Pacific Ry. Co. were assessed  $\frac{3}{8}$ c an acre less on Assessment No. 1 than the other members on account of the annual contribution of  $\frac{3}{8}$ c an acre made by this Association to the Western Forestry and Conservation Association. The state appropriation could not be thus used and the Northern Pacific Ry. Co. is a contributing member only. The assessments of 6 cents and 10 cents per acre levied against non-members represents the variation in the size and value of the timber on the land assessed.

Pend d'Oreille Timber Protective Association



*Pend d'Oreille Timber Protective Association*

SCHEDULE "C"

OPERATIONS IN CASH

RECEIPTS AND DISBURSEMENTS

December 1, 1927—November 30, 1928

Receipts:

Humbird Lumber Co., balc. 1926 Ass'mt No 4.....	\$19,192.83	
Humbird Lumber Co., 1928 Assessment.....	15,213.60	\$34,406.43
<hr/>		
State of Idaho.....		1,535.20
Bonnors Ferry Lumber Co.....		1,833.67
Dover Lumber Co.....		1,085.51
Dalkena Lumber Co.....		334.77
Menasha Woodenware Co.....		209.30
Potlatch Lumber Co.....		187.13
Edw. Rutledge Timber Co.....		18.20
Diamond Match Co.....		27.30
M. W. Evans, 1927 Assessment.....		7.00
Northern Pacific Ry. Co.....		4,816.73
Sommers Bros. Manfg. Co.....		674.54
State Treasurer, non-members.....	2,841.95	
State Treasurer, non-members.....	2,051.22	4,893.17
<hr/>		
U. S. Government, Clarke McNary.....		4,683.93
Rentals, Appts. and Buildings.....		116.50
Grazing Fees.....		285.00
Refund, slash disposal.....		706.83
Fire Expense refunded.....		214.50
Patrol Expense refunded.....		66.76
Overcharge on Treasurer's Bond refunded.....		50.00
Borrowed on Note.....		2,686.60
<hr/>		
		\$58,839.12
Cash on Hand, December 1, 1927.....		2,150.67
<hr/>		
		\$60,989.79

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*Pend d'Oreille Timber Protective Association*

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SCHEDULE "C"-2

Disbursements:

Refund to Non-Members.....	\$ 133.68
Western Forestry and Conservation Asso.....	623.33
Fires .....	21,118.03
Transportation .....	999.65
Patrolling .....	12,600.93
Motor Expense.....	786.38
Miscellaneous Expense .....	749.40
Board, Horse Feed, etc.....	1,160.22
Trail Construction .....	446.22
Trail Maintenance .....	790.17
Salary and Expense, Chief Fire Warden.....	2,086.91
Office Expense .....	1,047.97
Telephone Maintenance .....	335.70
Camp Equipment and Tools.....	706.87
Compensation Insurance .....	78.69
Slash Disposal .....	344.76
Settlement of Humbird Lumber Co's 1926 Claim for Fighting Fire .....	15,000.00
	<hr/>
	\$59,008.96
Cash on Hand November 20, 1928.....	1,980.83
	<hr/>
....	\$60,989.79

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CIGARETTE BIG FIRE HAZARD

Every time a careless smoker throws a burnink cigarette into the dry grass or needles of a forest floor he is giving the fire demon odds of 1 to 9 that it won't start a fire, says the United States Forest Service. These odds, coupled with the fact that there is smoked and discarded in the United States the amazing total of 171,232 cigarettes per minute, day and night (during the entire year, are believed to account for the large percentage of man-caused forest and brush fires that are started by smokers. Even if only one-third of the cigarettes consumed throughout the country were smoked out doors, there would still be over 50,000 chances a minute of a fire starting from a burning snipe, foresters point out.

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WILL FIGHT THE PINE BEETLE

The Bureau of Entomology has sent an expert into the yellow pineregion of the lower valey to assist in suppressing the beetle pest which is causing much damage.



*Pend d'Oreille Timber Protective Association*

SCHEDULE "D"

REVENUE CONTRASTED WITH EXPENSE  
OR PROFIT AND LOSS STATEMENT

November 20, 1928

Revenue—Profit:

Assessment Members 1928, Schedule "B".....		\$27,966.39
1927 Assessments paid by Non-Members.....	\$4,893.17	
Less Refunded Assessments.....	133.68	4,759.49
Clark-McNary Contribution Sch. "C".....		4,683.93
Rentals .....		116.50
Grazing Fees .....		285.00
Total Revenue.....		\$37,811.31
Excess of Expense over Revenue, Loss Sch. "A"....		5,808.39
		<u>\$43,619.70</u>

Expense—Loss:

Western F. & C. Association, Dues.....		623.33
Fire Suppression .....	21,118.08	
Less Refunds .....	214.50	20,903.58
Transportation.....		999.65
Patrolling .....	12,600.93	
Patrolling—Motor Expense.....	786.38	
Less Refund on Gas and Oil.....	\$66.76	13,387.31
Repayment Slash Burning Exp.....	55.16	121.92
Miscellaneous .....		749.40
Board, Lodging and Horse Feed.....		1,160.22
Trail Construction .....		446.22
Trail Maintenance .....		790.17
Salary and Expense, Chief Fire Warden.....		2,086.91
Office Expense .....		1,047.97
Telephone Maintenance.....		335.70
Liability Insurance .....		78.69

Depreciation:

Headquarters Buildings .....	147.00	
Motor Vehicles .....	241.60	
Camp Equipment and Tools.....	476.87	
Horses and Saddles .....	100.00	
Horse Killed .....	100.00	
Telephone System.....	147.00	1,132.47

\$43,619.70

Pend d'Oreille Timber Protective Association

SCHEDULE "E"

OPERATIONS IN STATE ACCOUNT

1928

Debits:

Balance Due 1927 Account.....		\$ 5,811.54
Aug. 28, Assessment No. 1, 1928.....	\$1,535.20	
Sept. 22, Assessment No. 2, 1928.....	1,151.40	
Sept. 26, Assessment No. 3, 1928.....	1,535.20	
		<u>4,221.80</u>
		\$10,033.34

Credits:

Sept. 10, 1928, By State Warrant.....	\$ 1,535.20	
Balance Due Association.....	8,498.14	
		<u>\$10,033.34</u>

SCHEDULE "F"

RECONCILIATION OF THE ASSOCIATION'S  
BANK ACCOUNT WITH THE FIRST  
NATIONAL BANK, SANDPOINT

November 20, 1928

November 20, 1928, Bank's balance per statement.....	\$2,827.41	
November 20, 1928, Association's Bank Balance, per Records.....	\$1,980.83	
Checks Outstanding:		
November 20, 1928, Bank's balance per statement.....	\$2,827.41	
No. 911, Series 1925.....	\$ 12.52	
No. 286, Series 1928.....	402.50	
No. 287, Series 1928.....	431.56	
		<u>846.58</u>
		\$2,827.41



*Pend d'Oreille Timber Protective Association*

SCHEDULE "G"

SCHEDULE SHOWING OPERATION IN ASSOCIATION'S PROPERTY ACCOUNTS DURING THE SEASON OF 1928

Ending November 20, 1928

Description of Property	Value Nov. 20 1927	Purch's During 1927	Depre- ciation	Sold or Destroyed	Value Nov. 30 1928
Headquarters & L. O.					
Structures .....	\$1,840.00	.....	\$147.00	.....	\$1,693.00
Vehicles .....	964.60	.....	241.60	.....	723.00
Camp Equipm't & Tools....	4,000.00	\$706.87	476.87	.....	4,230.00
Horses and Saddles.....	520.00	.....	20.00	\$100.00	400.00
Telephone System .....	2,100.00	.....	147.00	.....	1,953.00
Office Furniture and Equipment .....	39.24	.....	.....	.....	39.24
	<u>\$9,463.84</u>	<u>\$706.87</u>	<u>\$1,032.47</u>	<u>\$100.00</u>	<u>\$9,038.24</u>

## Auditor's Certificate

We hereby certify that we have audited the accounts of the Pend d'Oreille Timber Protective Association for the season 1928, beginning December 1, 1927, and ending November 30, 1928. All funds of this association were deposited in the First National Bank, of Sandpoint, Idaho, and disbursed by voucher checks and time checks signed by proper authority.

The expense vouchers and payrolls were examined by the Auditing Committee, which committee reported that all expenditures appeared to be necessary and essential to the prevention and suppression of forest fires. The rates of pay for labor and supplies were in accordance with prevailing schedules and prices. All cash received as shown by the records we found properly accounted for.

BUREAU OF PUBLIC ACCOUNTS,

B. E. Hyatt, Director

John W. Shore, Examiner

Boise, Idaho, December 21, 1928

## Report of Fire Warden for 1927

*To the State Board of Land Commissioners, State Forester, and Members of the Pend d'Oreille Timber Protective Association:*

The following is a summary report of the fire season of 1927 within the territory covered by the Pend d'Oreille Timber Protective Association:

The headquarters of this Association is 614 N. Third street, Sandpoint, Idaho.

The personnel for the season included the Chief Fire Warden, Association Chief Fire Warden, an office deputy at Sandpoint, 25 deputy wardens in various districts, and one packer.

The Association covers 865,800 acres, including the co-operative district. Of the total amount of acreage in the association territory, approximately 380,000 acres pays.

This is the first year that the association has employed fire guards. The guards were paid only \$30.00 a month, except when employed on a fire, then receiving 45 cents per hour and board. This system proved inefficient, chiefly because when needed they were at *some other* work, causing delay in reaching a fire, which delay often means the loss of thousands of dollars.

### *Lookouts.*

Five lookouts were in use, and all had telephone com-



munication with headquarters and their respective wardens.

#### *Fire Season.*

The fire season of 1927 was a very favorable one. This association had 106 fires. There were 31 cost fires and 75 no-cost fires. Causes of fires were: lightning, 28; railroad, 8; campers, 3; smokers 7; brush burning, 4; incendiary, 14; lumbering, 31; miscellaneous, 8; unknown, 3. The total cost of suppression was \$3,606.27, of which \$924.55 were collectible. Total acres burned 640. Of this amount 245 acres were merchantable timber, 205 acres open grass lands, 23 acres valuable reproduction, 18 acres old burns and brush, 149 acres slashings. There were 8 cost fires, totaling \$163.22.

#### *Burning Permits.*

There were 191 burning permits issued to farmers for clearing land and only 50 per cent of these permits were used. We stopped issuing permits for a few days on account of smoky conditions.

#### *Co-operation.*

The cordial co-operation of the Pend d'Oreille and the Kaniksu National Forest personnel during the past season was appreciated. The government lookouts gave the association valuable assistance in picking up fires and getting on the job at once. This association also wishes to express appreciation for the co-operation of the farmers and lumber companies. This season showed a noticeable improvement in co-operation over past seasons.

#### *Improvements*

Five miles of new ground telephone, starting in Section 6, 58, 1 E, running through Sections 2, 3, 4, and 5, 58, 1 E. Three miles of this line, giving a straight line to the Lightning creek lookout. Three-fourths miles of new trail built along the section line of Sections 3 and 34, 58 and 59 1 E, one mile of new road in Sections 2 and 3, 58 1 E. The association repaired 45 miles of telephone lines and 7½ miles of trail. 15½ miles of old road

were made passable for a car.

*Suggestions for New Equipment and Improvements.*

This association is in need of two new fire fighting water pumps, 2500 feet of  $1\frac{1}{2}$ -inch water hose, 1 light truck (the one-ton Ford truck we have is worn out), 10 government regulation smoke chasing outfits, equipped with jointed crosscut saws.

About three miles of new trail should be put in next spring at the headwaters of Lightning creek, Twp. 58, R. 2 E. New trail should be put in the Pack river district, Twp. 59, R 2 W, running up Hellroaring creek to its headwaters. We have more or less fire in this district, caused by lightning. There is fine timber in this section of the country but no way to reach a fire, except on foot.

A new trail should be put in in Twp. 60, R 2 and 3 W. This is handled by the U. S. Forest Service, but think we should co-operate with the government on a fifty-fifty basis.

I would recommend the building of a lookout cabin on Blue mountain in Section 6, 58 2 W. This will cover all of Twp. 58, R 2 W and Twp. 59, R. 2 and 3 W, and will co-operate with the Kaniksu National Forest. At present we have no lookout that covers Twp. 58, 2 W, except Lightning creek lookout in Section 17, 58, 2E, which can see only when the air is clear of smoke—that being seldom in the summer.

The Kaniksu National Forest service has established a new lookout on Hunt's peak in Twp. 61, R 3W. This lookout does good work for the association in smoky weather, covering the headwaters of Pack river. They are thinking of discontinuing this lookout, since it covers more of the association district than of their own. However, if the association should build a lookout on Blue mountain, the government would retain the one on Hunt's peak.

*General Remarks*

The season of 1927 was one of the most favorable fire



seasons in the six years I have been with the association. Clear visibility throughout the summer enabled the look-out men to locate fires quickly. Although we had 106 fires they were small and easily controlled.

The association has on record up to date, 13,690 acres of slashings in Bonner county, and 6060 acres in Boundary county, making a total of 19,750 acres of slashings which will possibly reach a total of 25,000 acres by the time we have it all on record. 19,750 acres have been covered with notices to burn, of which about 560 acres can be released. With this amount of slashings within an area of 865,000 acres, about half of which is cleared farming land, it is not surprising that most fires grow to be Class C fires and the cost extremely high. It is to be hoped that all logging operators will awaken to the great economic value of piling and burning their slashings. With proper co-operation of all operators the fire menace could be reduced to a minimum.

In the past six years it has been my experience that we have had very little trouble in suppressing fires in green timber.

Respectfully submitted,

C. M. SALES,

*Chief Fire Warden.*

STATISTICS ON FIRES DURING 1927

No.	Date	Location	Cause	Acres	Type	Cost
1	7-4	11-54-2W	Lightning	Spot	Reproduction	None
2	7-9	6-61-1E	R. R.	Spot	Grass	None
3	7-9	28-63-1E	No Permit	¼	Cutover	None
4	7-9	15-62-2E	No Permit	½	Cutover	None
5	7-10	20-62-2E	R. R.	1½	Grass	None
6	7-12	18-59-2E	No Permit	½	Cutover	None
7	7-13	26-61-1W	R. R.	Spot	Grass	None
8	7-14	23-59-1E	Cigarette	Spot	Cutover	None
9	7-15	18-59-2E	No Permit	10	Slash	None
10	7-16	18-59-2E	Hangover	¼	Cutover	None
11	7-17	19-59-2E	Hangover	20	Cutover	None
12	7-18	19-59-2E	R. R. L.	2½	Cutover	None
13	7-18	1-54-3W	R. R.	Spot	Grass	none
14	7-18	21-59-1E	R. R. L.	Spot	Cutover	None
15	7-19	19-59-2E	R. R. L.	Spot	Cutover	None
16	7-19	24-59-1E	R. R. L.	Spot	Cutover	None
17	7-19	16-59-1E	R. R. L.	Spot	Cutover	None
18	7-19	22-59-1E	R. R. L.	Spot	Cutover	None
19	7-20	16-59-1E	R. R. L.	Spot	Cutover	None
20	7-20	7-61-1E	No Permit	Spot	Sawdust Pile	None
21	7-30	18-62-3E	No Permit	Spot	Grass	None
22	7-21	24-59-1E	R. R. L.	Spot	Cutover	None
23	7-21	24-59-1E	R. R. L.	Spot	Cutover	None
24	7-21	23-59-1E	R. R. L.	Spot	Cutover	None
25	7-21	27-62-1E	City Dump	.....	.....	.....
26	7-22	31-59-1W	Incendiary	Spot	Brush	None
27	7-22	1-58-1E	No Permit	Spot	Cutover	None
28	7-22	20-59-1E	R. R. L.	1-8	Grass	None
29	7-22	8-58-1E	Lumbering	Spot	Cutover	None
30	7-23	24-59-1E	Stump Blst'g	Spot	Cutover	None
31	7-23	24-59-1E	R. R. L.	Spot	Grass	None
32	7-23	23-61-1W	No Permit	Spot	Sawdust Pile	None
33	7-23	11-57-3W	Campers	Spot	Timber	None
34	7-23	23-59-1E	Lumbering	8	Cutover	None
35	7-23	21-61-1E	Inceniary	5	Slash	\$229.45
36	7-24	15-62-1E	Incendiary	2	Grass	None
37	7-26	14-61-1E	IETA SHRS	Spot	Cutover	None
37	7-26	24-59-2E	R. R. L.	Spot	Reproduction	None
38	7-27	14-61-1E	Incendiary	Spot	Cutover	None
39	7-27	19-59-2E	R. R. L.	Spot	Cutover	None
40	7-28	22-59-1E	R. R. L.	½	Cutover	None
41	7-29	18-57-1E	No Permit	Spot	Cutover	None
42	7-29	23-54-5W	Incendiary	Spot	Cutover	None
43	7-30	18-61-1E	No Permit	2	Reproduction	39.06
44	7-30	34-57-1E	Lightning	5	Reproduction	147.00
45	7-30	9-55-5W	Lightning	Spot	Reproduction	None
46	7-30	31-55-4W	Lightning	Spot	Cutover	None
47	7-31	9-55-5W	Incendiary	40	Grass	\$ 60.90
48	7-31	28-56-1W	Lightning	2	Cutover	107.14
49	7-31	15-55-5W	Lightning	.....	Cutover	.....
50	7-31	26-59-1E	Lightning	¼	Cutover	.....
51	8-1	27-59-1E	Lightning	¾	Cutover	.....
52	8-2	21-59-1E	Lightning	½	Cutover	.....



*Pend d'Oreille Timber Protective Association*

STATISTICS OF FIRES DURING 1927, Continued

No.	Date	Location	Cause	Acres	Type	Cost
53	8-2	6-61-2E	Trash pile	.....	Backyard	.....
54	8-3	29-56-5W	Log spur	1/2	Cutover	5.25
55	8-4	18-59-2E	Hangover	1/4	Cutover	3.61
56	8-4	23-59-1E	Log R. R.	.....	.....	3.61
57	8-7	1-55-5W	Incendiary	1 1/2	Open Cut	43.70
58	8-7	11-57-3W	Incendiary	3	Cutover	.....
59	8-7	13-57-3W	Incendiary	1/4	Cutover	173.06
60	8-7	19-56-1E	Lightning	1/2	Cutover	95.75
61	8-8	24-59-1E	Saw Mill	Spot	.....	.....
62	8-8	24-59-1E	Lightning	Spot	.....	.....
63	8-8	28-55-4W	Incendiary	200	Grass Field	297.73
64	8-8	18-57-1E	Hangover	25	Cutover	223.60
65	8-8	31-60-2W	Lightning	.....	Cedar Tree	.....
66	8-9	24-59-1E	Saw Mill	Spot	.....	.....
67	8-9	34-57-1W	Incendiary	1/2	Cutover	6.31
68	8-10	12-54-2W	Cigarette	1/2	Cutover	.....
69	8-10	11-61-1E	Unknown	1/4	Cutover	7.35
70	8-11	24-59-1E	Log R. R.	Spot	.....	.....
71	8-11	16-59-1E	Log R. R.	Spot	.....	.....
72	8-11	23-59-2E	Unknown	55	Cutover	750.25
73	8-14	15-56-2W	R. R.	Spot	.....	.....
74	8-15	16-59-1E	Log R. R.	.....	.....	.....
75	8-16	14-56-4W	Br. Burning	2	Open	3.10
77	8-16	24-59-1E	Lbring	.....	No Permit	71.21
78	8-16	22-62-2E	R. R.	10	Cutover	.....
79	8-16	10-62-2E	R. R.	7	Grass	.....
80	8-17	14-58-2W	Incendiary	.....	.....	.....
81	8-19	14-59-1W	Lightning	Spot	.....	11.25
82	8-19	9-58-1E	Cigarette	1/4	Cutover	5.25
83	8-19	23-62-1E	Lightning	Spot	.....	.....
84	8-19	13-62-1E	Lightning	Spot	.....	.....
85	8-19	30-59-2E	Cigarette	Spot	.....	.....
86	8-20	5-58-1E	Lightning	Spot	.....	.....
87	8-20	30-54-3W	Lightning	Spot	.....	.....
88	8-20	7-58-2E	Lightning	Spot	.....	11.90
89	8-21	24-59-1E	Lumbering	1/4	.....	9.50
90	8-21	1-53-4W	Cigarette	Spot	.....	.....
91	8-21	27-56-5W	R. R.	200	Open	263.97
92	8-22	8-58-2E	Lightning	1/4	Cutover	.....
93	8-23	1-53-4W	Incendiary	Spot	.....	2.00
94	8-23	14-58-2W	Incendiary	1/2	Grass	5.10
95	8-24	15-59-2W	Lightning	1/2	Cutover	95.55
96	8-27	36-58-1E	Lightning	7	Cutover	239.51
97	8-28	7-56-5W	Incendiary	4 1/2	Timber	124.76
98	8-28	25-57-1W	Lightning	2	Timber	38.90
99	8-29	2-59-2W	Lightning	Spot	Cutover	.....
100	8-29	24-59-1E	No Permit	Spot	Cutover	.....
101	8-29	2-58-1E	Lightning	.....	.....	.....
102	8-29	29-59-1E	Lightning	Spot	Cutover	.....
103	8-29	2-58-1E	Lightning	Spot	Cutover	.....
104	8-30	10-58-1E	Lightning	Spot	Cutover	.....
105	8-30	3-58-1E	Lightning	.....	.....	.....
106	8-30	15-58-1E	Campers	Spot	Cutover	.....

*Pend d'Oreille Timber Protective Association*

**BALANCE SHEET**

SCHEDULE "A"

At Close of Business November 30, 1927

**ASSETS:**

Cash in First National Bank, Sandpoint.....		\$ 2,150.67
<b>Accounts Payable:</b>		
M. W. Evans.....	\$ 7.00	
Humbird Lumber Co.....	19,192.83	
State of Idaho.....	5,811.54	
Sommers Bros. Mfg. Co.....	674.54	
R. B. West Lbr. Co. burning slashings.....	306.96	
		<hr/>
		\$25,992.87
<b>Property: Schedule "G"</b>		
Headquarters & L. O. Struct.....	1,840.00	
Vehicles .....	964.60	
Camp Equipment and Tools.....	4,000.00	
Horses, Harness and Saddles.....	520.00	
Telephone System.....	2,100.00	
Office Furniture and Equipment.....	39.24	
		<hr/>
		9,463.84
		<hr/>
		\$37,607.38

**LIABILITIES:**

Kaniksu National Forest Service.....	5,812.32
Present worth, November 30, 1927.....	31,795.06
	<hr/>
	\$37,607.38

**OPERATION IN SURPLUS  
OR VARIATION IN PRESENT WORTH**

**CREDITS:**

Payment from Fox Farm on 1925 Fire.....	\$ 375.00
Reduction allowed by Kaniksu Nat'l Forest on 1926 account.....	1,084.35
Reduction allowed by Pend d'Oreille Nat'l Forest on 1926 account.....	977.59
Excess of Revenue over Expense, Schedule "D".....	39,975.09
	<hr/>
	\$42,412.03

**DEBITS:**

Deficit, November 30, 1926.....	\$10,616.97
Present worth, November 30, 1927.....	31,795.06
	<hr/>
	\$42,412.03



# ACREAGE AND ASSESSMENTS

SCHEDULE "B"

Members	1927		Assessment No. 2, 4 $\frac{3}{8}$ c		Total Assessments
	Assessment No. 1, 16c Acreage	Amount	Amount	Acreage	
Humbird Lumber Co.....	128,539	\$20,566.24	125,063	\$ 5,471.51	\$23,037.75
State of Idaho.....	30,327	5,912.32	36,677	1,467.08	7,279.40
Bonnors Ferry Lumber Co.....	15,914	2,546.24	15,922	636.53	3,242.32
Dover Lumber Co.....	10,145	1,623.20	10,145	443.85	2,067.05
Dalkena Lumber Co.....	5,005	800.80	4,078	178.42	979.22
Menasha Wooden Ware co.....	2,844	455.04	3,931	171.97	627.01
Potlatch Lumber Co.....	1,645	263.20	1,645	71.97	335.17
Edward Rutledge Timber Co.....	160	25.60	160	7.00	32.60
M. W. Evans.....	160	25.60	160	7.00	32.60
Diamond Match Co.....	1,640	262.40	1,640	71.75	334.15
Sommers Bros. Mfg. Co. @ 14 $\frac{1}{2}$ c.....	4,652	674.54	.....	.....	674.54
Northern Pacific Ry. Co.....	44,898	7,183.68	44,376	1,775.04	8,958.72
<b>Total Assessed to M.....</b>	<b>251,929</b>	<b>\$40,238.86</b>	<b>243,797</b>	<b>\$10,362.17</b>	<b>\$50,601.03</b>

Assessment by Counties against Non-Members Acreage:

Bonner County.....	101,256 acres @ .06	\$ 6,075.36
Bonner County.....	15,156 acres @ .10	1,515.60
Boundary County.....	33,885 acres @ .06	2,033.10
Boundary Counay.....	15,833 acres @ .10	1,583.30
Kootenai County.....	7,185 acres @ .06	431.10
Kootenai County.....	110 acres @ .10	11.00
<b>Total Assessed Non-Members.....</b>	<b>173,475 acres</b>	<b>\$11,654.46</b>
		<b>\$62,255.49</b>

The State of Idaho and the Northern Pacific Railway Co. were assessed  $\frac{3}{8}$ c per acre less on Assessment No. 2 than the other members on account of the annual contribution of  $\frac{3}{8}$ c per acre made by this Association to the Western Forestry & Conservation association. The state appropriation could not be thus used and the Northern Pacific Railway Co. is a contributing member only.

The assessments of 6c to 10c per acre levied against non-members represents the variation in size of timber.

Pend d'Oreille Timber Protective Association

*Pend d'Oreille Timber Protective Association*

OPERATIONS IN CASH

SCHEDULE "C"

Receipts and Disbursements

December 1, 1926 — November 30, 1927

RECEIPTS:

Humbird Lumber Co.....	\$26,037.75	
Dover Lumber Co.....	2,093.79	
Dalkena Lumber Co.....	979.22	
Potlatch Lumber Co.....	997.26	
Bonnars Ferry Lumber Co.....	3,242.82	
Menasha Wooden Ware Co.....	627.01	
Diamond Match Co.....	334.15	
Edward Rutledge Timber Co.....	32.60	
M. W. Evans.....	25.60	
Northern Pacific Railway Co.....	8,958.72	
<b>State of Idaho:</b>		
1925 Assessments and Fire Protection.....	\$ 2,847.02	
1926 Assessments and Fire Protection.....	14,530.80	
1927 Assessments and Fire Protection.....	1,467.08	
Interest on past due payments—State.....	834.36	
		19,679.26
<b>U. S. Government contribution—Clark-McNary.....</b>		907.14
*State Treasurer, non-members.....	\$ 1,181.37	
**State Forester, non-members.....	1,863.76	
***State Treasurer, non-members.....	7,781.73	
		10,826.91
<b>Refund Expense:</b>		
Fox Farm, 1925 Fire Sup.....	375.00	
U. S. Forest Service.....	206.77	
		581.77
U. S. Forest Service, rental on Blister Rust Equipment.....		41.66
Grazing Fees.....		90.00
Rentals.....		105.00
Sale of Supplies.....		3.02
<b>Total Cash Receipts.....</b>	<b>\$75,563.68</b>	
Cash on hand, December 1, 1926.....	1,503.23	
		<b>\$77,066.91</b>

\*1925 Assessment

\*\*1926 Assessment

\*\*\*1926 Assessment



*Pend d'Oreille Timber Protective Association*

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SCHEDULE "C-2"

**DISBURSEMENTS:**

Telephone construction .....	671.31
Telephone Maintenance .....	453.66
<b>Fire Suppression:</b>	
U. S. Forest Service, 1926.....	\$33,854.28
Direct Expenditure, 1927.....	3,615.22
	37,469.50
<b>Patrolling</b> .....	6,113.57
Erroneous Assessment Refund.....	206.95
Slashing Disposal, B. R. West Lumber Co.....	306.96
Motor Expense .....	392.88
Maintenance of Livestock.....	524.10
Maintenance of Trails.....	252.50
Camp Equipment .....	278.94
Motor Vehicles .....	717.95
City Hospital .....	130.50
Compensation Insurance .....	1,562.90
Chief Warden, Salary and Expense.....	2,623.97
Headquarters and Office.....	1,292.55
Exchange and Interest .....	828.88
Miscellaneous .....	1,163.69
Bills Payable, Loans Repaid .....	17,377.82
<b>White Pine Blister Rust Eradication:</b>	
Expense of Co-operation with Federal Service.....	2,268.67
<b>Western Forestry &amp; Conservation Association</b>	
Assessment .....	610.29
	\$75,247.59
*Less Disbursements by Other than Cash.....	331.35
	74,916.24
Net Cash Disbursements .....	74,916.24
Cash on Hand November 30, 1927.....	2,150.67
	\$77,066.91

\*Service and supplies paid for by other than cash, but classified in the Association records and entered in the same columns and added in the same total as disbursements by cash.

Allowance on car traded in .....	\$ 80.00
Humbird Lumber Co. credit on Assessment .....	88.02
B. R. West Lumber Co. Truch Hire .....	10.93
Hospital Fees deducted on Pay Roll .....	152.40
	\$331.35

*Pend d'Oreille Timber Protective Association*

REVENUE CONTRASTED WITH EXPENSE  
OR PROFIT AND LOSS STATEMENT

NOVEMBER 30, 1927

SCHEDULE "D"

<b>REVENUE—Profit</b>			
Assessment—Members .....		\$50,601.01	
1925 Assmts. paid by non-members .....	\$1,181.37		
1926 Assmts. paid by non-Members .....	\$9,645.54	\$10,826.91	
Less Refunds .....		206.95	10,619.96
U. S. Govt. contribution-Clarke McNary .....			907.14
Rent on Equipment.....			52.59
Grazing Fees .....			90.00
Rent on Headquarters Bldg...			105.00
Miscellaneous .....			3.02
Total Revenue .....			\$62,378.72
<b>EXPENSE—Loss</b>			
Board, lodging & horse feed..			524.10
Clearing out old trails.....			252.10
Fire Suppression .....	3,615.22		
Less Fire Exp. repaid by U. S. F. S.....	206.77	3,408.45	
Miscellaneous Expense .....			1,163.69
Patrolling .....	6,113.57		
Less Van Dyke salary paid by Dover Lmbr. Co....	26.74	6,086.83	
Telephone Maintenance .....			453.66
Salary and Exp. Chief Fire Warden .....			2,623.97
Motor Vehicle Expense.....			392.83
Office Expense .....			1,292.55
Liability Insurance .....			1,562.90
Western Forestry & Cons. Assn. contribution .....			610.29
White Pine Blister Rust.....			2,268.67
			20,640.49
<b>Depreciation:</b>			
Camp Equipment and Tools..		997.74	
Horse, Harness & Saddles.....		147.46	
Telephone System .....		216.43	
Vehicles .....		241.51	
Headquarters and L. O. Structures .....		160.00	1,763.14
Total Season's Expense...			22,403.63
Net Profit to Present Worth Schedule "A" .....			\$39,975.09
			\$62,378.72



*Pend d'Oreille Timber Protective Association*

**OPERATION IN STATE ACCOUNT**

1927

SCHEDULE "E"

**DEBITS:**

1926			
Dec. 1, Balance 1926 Assessment Account.....			\$17,332.52
Interest at 7 per cent on following notes representing borrowings on behalf of the State from note dating to March 17, 1927:			
Nov. 18, 1925 B. H. Hornby.....	\$2,847.02	\$265.17	
Aug. 16, 1926 B. H. Hornby.....	3,632.70	149.33	
Sep. 14, 1926 B. H. Hornby.....	3,000.00	105.75	
Sep. 14, 1926 B. H. Hornby.....	2,449.05	71.45	
Jul. 23, 1926 1st Nat'l Bank, Sandpoint..	1,779.40	80.45	
Aug. 14, 1926 1st Nat'l Bank, Sandpoint..	3,669.65	151.94	
			<hr/>
	Total Interest paid.....		824.09
1927			
Sept. 7, Assessment No. 1, 1927.....		\$5,812.32	
Oct. 24, Assessment No. 2, 1927.....		1,467.08	
			<hr/>
			7,279.40
Sep. 7, Exchange on St. Warrant.....		3.33	
Oct. 24, Exchange on St. Warrant.....		1.46	4.79
			<hr/>
			\$25,490.80

**CREDITS:**

1927			
Mar. 17, 1925, Assessment No. 3.....	\$	1,423.51	
1925, Assessment No. 4.....		1,423.51	
1926, Assessment No. 1.....		1,816.35	
1926, Assessment No. 2.....		3,632.70	
1926, Assessment No. 3.....		3,632.70	
1926, Assessment No. 4.....		5,449.05	
			<hr/>
			\$17,377.82
	Interest on foregoing.....	834.36	
	Paid by State Warrant No. 7304.....		18,212.18
			<hr/>
Oct. 24, State Warrant			
1927 Assessment No. 2.....			1,467.08
Nov. 30, Balance due Association.....			5,811.54
			<hr/>
			\$25,490.80

*Pend d'Oreille Timber Protective Association*

RECONCILIATION OF ASSOCIATION'S BANK  
ACCOUNT WITH FIRST NATIONAL  
BANK, OF SANDPOINT

SCHEDULE "F"

November 30, 1927	
November 30, 1927, Bank's Balance per Statement.....	\$2,419.54
November 30, 1927, Association's Bank Balance per Records.....	2,150.67
Outstanding Checks:	
No. 911 .....	\$ 12.52
No. 1769 .....	35.20
No. 1774 .....	5.50
No. 1775 .....	215.65
	<hr/> 288.87
	<hr/> \$2,419.54

SCHEDULE SHOWING OPERATION IN ASSOCIATION'S  
PROPERTY ACCOUNTS, DURING  
SEASON OF 1927  
Ending November 30th, 1927

SCHEDULE "G"

Description of Property	Value		Sold or De- stroyed	Depre- ciation	Value	
	Nov. 30 1926	Purchas- es			Nov. 30 1927	Nov. 30 1927
Camp Equipment & Tools.....	\$4,718.80	\$ 278.94		\$ 997.74	\$4,000.00	
Horses, harness, saddles.....	667.46			147.46	520.00	
Telephone System.....	1,645.12	671.31		216.43	2,100.00	
Office Furniture.....	39.24				39.24	
Motor Vehicles.....	563.16	717.95	80.00	241.51	964.60	
Headquarters Bldgs.....	2,000.00			160.00	1,840.00	
	<hr/> \$9,633.78	\$1,662.20	\$80.00	\$1,763.14	\$9,463.84	

AUDITOR'S CERTIFICATE

We hereby certify that we have audited the accounts of the Pend d'Oreille Timber Protective Association for the season of 1927, beginning December 1, 1926, and closing on November 30, 1927. All funds of this association were deposited in the First National Bank, Sandpoint, Idaho, and disbursed by voucher checks and time checks. All cash received as shown by the records, we found accounted for.

BUREAU OF PUBLIC ACCOUNTS  
B. E. Hyatt, Director  
John W. Shore, Examiner



SUMMARY OF NO-COST FIRES AND CAUSES

Causes—	Lbring	Lightg	R. R.	Br. Burning	Campers	Incendiary	Misc.	Unk'wn	Total
1908.....	6	1	29	20	4	1	8	34	103
1909.....	4	4	74	14	10	3	10	19	135
1910.....	4	..	48	1	9	1	1	14	78
1911.....	4	5	45	8	8	4	5	16	95
1912.....	3	1	1	..	..	..	..	..	5
1913.....	11	1	9	7	3	..	4	10	45
1914.....	1	4	70	15	5	25	..	32	152
1915.....	..	4	9	20	6	16	..	12	67
1916.....	8	8	1	5	14	1	1	8	46
1917.....	5	..	12	50	4	4	..	17	92
1918.....	1	14	6	8	5	4	..	17	55
1919.....	1	10	..	7	3	3	1	10	35
1920.....	9	1	7	2	..	..	2	21	42
1921.....	4	2	11	6	5	3	..	14	45
1922.....	14	3	25	5	7	..	2	17	73
1923.....	2	6	8	2	6	4	..	9	37
1924.....	30	5	23	24	5	0	11	12	110
1925.....	7	12	29	25	3	3	13	12	104
1926.....	2	1	8	5	3	0	3	4	26
1927.....	28	21	8	3	3	0	12	0	75
1928.....	0	16	46	11	9	9	2	8	101

## SUMMARY OF COST FIRES AND CAUSES

Causes	Lbring	Lightg	R. R.	Br. Burning	Campers	Incendiary	Misc.	Unk'wn	Total
1908.....	4	1	7	4	1	1	5	9	32
1909.....	4	..	2	2	7	3	4	13	35
1910.....	9	..	9	6	2	2	1	39	68
1911.....	6	2	1	1	1	2	4	8	25
1912.....	..	..	..	..	1	..	..	2	3
1913.....	5	..	..	..	..	..	1	1	7
1914.....	15	5	2	5	9	4	4	19	63
1915.....	15	2	1	4	4	10	5	18	59
1916.....	..	2	1	2	2	..	1	3	10
1917.....	1	7	1	8	4	15	..	29	65
1918.....	1	17	1	4	2	4	..	15	44
1919.....	3	13	0	3	3	9	..	15	46
1920.....	2	6	..	1	2	..	1	4	16
1921.....	4	2	6	5	4	4	12	10	47
1922.....	10	8	1	3	9	0	3	18	57
1923.....	3	3	1	8	4	2	..	5	56
1924.....	19	7	9	9	1	2	4	15	66
1925.....	3	18	3	9	2	8	3	2	49
1926.....	6	15	2	3	6	12	3	2	49
1927.....	3	7	0	1	1	14	2	3	31
1928.....	2	12	8	8	3	8	0	12	53

Cost fires are those requiring assistance to regular patrol.



## COMPARATIVE STATISTICS

### SUMMARY OF FIRES BY YEARS, CLASSIFIED, DAMAGE AND COST

Year	No. of Cost Fires	No. No- Cost Fires	Cost of Patrol	Cost of Administra tion	Cost of Fires	Member Area	Assessm't Cents	No. of Patrol
1908.....	32	103	\$ 4,230.00	\$1,588.00	\$ 2,061.00	300827	.03	14
1909.....	35	135	4,839.00	2,922.00	2,736.00	309321	.02 ½	16
1910.....	68	78	11,889.00	1,479.00	39,575.00	329772	.13	34
1911.....	25	95	5,430.00	1,563.00	2,035.00	345223	.02 ½	22
1912.....	3	5	4,044.00	1,788.00	137.00	338094	.02	22
1913.....	7	45	4,417.00	1,272.00	289.00	584302	.01 ½	23
1914.....	63	152	5,656.00	2,013.00	4,973.00	575824	.04	31
1915.....	59	67	4,706.00	1,642.00	2,621.00	575937	.01 ¼	18
1916.....	10	46	4,808.00	2,238.00	453.00	563881	.02 ½	27
1917.....	65	92	7,489.00	2,740.00	20,860.00	540453	.07	26
1918.....	44	55	7,774.00	3,165.00	14,604.00	521291	.05 ½	25
1919.....	46	35	7,270.40	2,564.00	75,545.00	519274	.19 ½	25
1920.....	16	46	5,865.76	3,592.81	18,256.76	509403	.09 ½	20
1921.....	45	47	5,491.71	2,468.71	17,803.27	271572	.07 ¾	13
1922.....	56	74	8,077.77	1,916.11	18,027.67	263108	.11 ¼	17
1923.....	26	37	9,939.80	2,122.72	5,030.25	262808	.06 ¼	18
1924.....	66	110	12,594.30	1,952.42	20,150.59	252271	.16 ½	25
1925.....	49	104	10,055.37	2,153.16	21,724.40	262194	.17 ¼	24
1926.....	49	26	13,603.97	3,020.18	178,098.91	248318	.56 ¼	20
1927.....	31	75	14,290.41	4,526.85	3,033.45	246350	.04 ¾	30
1928.....	53	101	12,534.17	3,758.21	21883.03	248567	.11 ¾	28

## COMPARATIVE STATISTICS. Continued

	Fires	Incend.	Cmprs	BshBng	R. R.	Lightn.	Lbrng	Mis.	Unk'wn	Area	M Feet	Total Cost
1908....	135	2	5	24	36	2	10	13	43	.....	.....	\$ 9,275.00
1909....	170	5	17	16	76	4	8	11	32	6705	.....	14,384.00
1910....	146	3	11	7	57	..	13	2	53	50548	125,000	57,024.00
1911....	120	6	9	9	46	7	10	9	24	1767	35	10,358.00
1912....	8	..	1	..	1	1	3	..	2	960	.....	7,475.00
1913....	52	..	3	7	9	1	16	5	11	960	750 Pls.	8,666.00
1914....	215	29	114	20	72	9	16	4	51	11734	800	17,003.00
1915....	126	26	10	24	10	6	15	5	30	7000	719	12,100.00
1916....	56	2	14	7	2	10	8	2	11	208	265	10,307.00
1917....	157	19	8	58	13	7	6	..	46	18678	1,800	36,652.00
1918....	99	8	7	12	7	31	2	..	32	11629	5,839	2,950.00
1919....	81	12	6	10	..	23	4	1	25	55416	37,000	98,824.00
1920....	62	..	2	3	7	11	11	3	25	4535	5,830	37,091.76
1921....	92	7	9	11	17	4	8	12	24	13328	1,634	28,278.22
1922....	130	..	16	13	26	11	24	5	35	10462	1,105	32,111.11
1923....	63	6	10	10	9	9	5	..	14	765	387	20,405.12
1924....	176	2	6	33	32	12	49	15	27	15278	350	41,587.31
1925....	153	11	5	34	32	30	10	17	14	6039	9,000	45,516.73
1926....	75	12	9	8	10	16	8	6	6	44924	80,000	194,723.06
1927....	106	14	4	4	8	28	31	14	3	640	150	22,055.37
1928....	154	15	10	3	6	23	6	2	15	10912	40,416	43,654.66



*Pend d'Oreille Timber Protective Association*

COMPARATIVE AREA OF FIRES BY YEARS

	Fires Under 10 A's.	10 A's or More
1908.....	127 or 94 per cent.	8 or 6 per cent.
1909.....	130 or 75 per cent.	43 or 25 per cent.
1910.....	85 or 58 per cent.	61 or 42 per cent.
1911.....	108 or 90 per cent.	12 or 10 per cent.
1912.....	8 or 64 per cent.	3 or 38 per cent.
1913.....	46 or 88 per cent.	6 or 12 per cent.
1914.....	178 or 82 per cent.	37 or 18 per cent.
1915.....	86 or 68 per cent.	40 or 32 per cent.
1916.....	48 or 85 per cent.	8 or 15 per cent.
1917.....	112 or 71 per cent.	45 or 29 per cent.
1918.....	56 or 56 per cent.	43 or 44 per cent.
1919.....	40 or 50 per cent.	41 or 50 per cent.
1920.....	41 or 66 per cent.	21 or 34 per cent.
1921.....	57 or 62 per cent.	35 or 38 per cent.
1922.....	70 or 61 per cent.	60 or 39 per cent.
1923.....	55 or 87 per cent.	8 or 13 per cent.
1924.....	114 or 65 per cent.	62 or 35 per cent.
1925.....	130 or 85 per cent.	23 or 15 per cent.
1926.....	55 or 73 per cent.	20 or 27 per cent.
1927.....	98 or 92 per cent.	8 or 8 per cent.
1928.....	125 or 81 per cent.	29 or 19 per cent.
Total.....	1769 or 74 per cent.	623 or 26 per cent.

RAINFALL BY MONTHS DURING FIRE SEASON

	May	June	July	Aug	Sept.	Total
1908.....	2.18	1.63	.37	.79	.49	5.46
1909.....	1.70	.86	2.10	.09	1.48	6.23
1910.....	2.31	.68	.43	.27	1.98	5.67
1911.....	4.36	.83	.18	1.20	2.22	8.79
1912.....	2.13	2.51	1.99	3.12	1.31	11.06
1913.....	2.18	2.85	1.51	.82	1.15	8.51
1914.....	1.48	1.30	1.47	.58	1.58	6.50
1915.....	3.70	1.26	1.80	.25	1.69	8.75
1916.....	1.50	2.98	1.57	1.81	1.85	9.71
1917.....	1.64	1.70	.01	.....	.44	3.79
1918.....	1.37	.69	1.35	3.01	.49	6.91
1919.....	2.52	.44	.....	.94	1.29	5.19
1920.....	2.22	1.32	.67	1.07	3.49	8.77
1921.....	.84	1.17	.08	.72	1.14	3.95
1922.....	.68	.18	.45	.84	1.90	4.05
1923.....	2.79	2.84	1.00	1.18	.30	8.11
1924.....	.63	1.29	.35	1.74	1.64	5.65
1925.....	2.43	1.69	.82	.53	.59	6.06
1926.....	1.70	.43	.07	2.68	2.70	7.58
1927.....	2.13	1.84	.59	2.05	7.70	14.31
1928.....	.77	2.09	1.18	.27	.04	4.35
Average.....	1.96	1.45	.86	1.14	1.60	7.11

