

TWENTY-SECOND AND TWENTY-THIRD
ANNUAL REPORTS

OF

Pend d'Oreille
Timber Protective
Association

Forests for Idaho
XX

Forest protection
XX

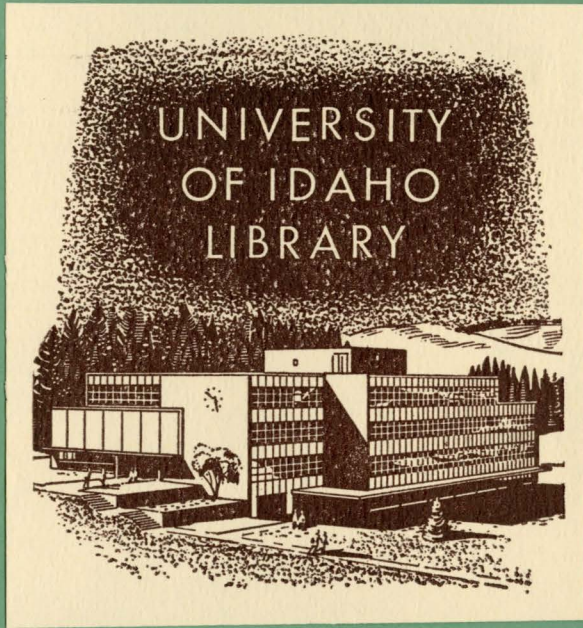


FOR THE YEARS
1929 - 1930

AGRICULTURAL
INDEX

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FORESTRY
ASSOCIATION

The Year 1929 and 1930

BY THE EDITOR

AGRICULTURAL
INDEX

Not to be taken from the office.

Received JAN 22 '31 Written

Indexed Compared

TWENTY-SECOND AND TWENTY-THIRD
ANNUAL REPORTS

—OF—

PEND D'OREILLE
TIMBER PROTECTIVE
ASSOCIATION

—FOR—

The Year 1929 and 1930

OFFICIAL DIRECTORY

H. J. McCoy, President.....	Sandpoint, Idaho
Ben E. Bush, Vice-President.....	Moscow, Idaho
T. L. Greer, Secretary-Treasurer.....	Sandpoint, Idaho
M. Van Dyk, Chief Fire Warden.....	Sandpoint, Idaho

Directors

W. D. Humiston.....	Potlatch, Idaho
Ben E. Bush.....	Moscow, Idaho
E. E. Boies.....	Sandpoint, Idaho
H. J. McCoy.....	Sandpoint, Idaho
G. F. Jewett.....	Coeur d'Alene, Idaho

Committee on Forest Protection

H. J. McCoy, Chairman.....	Sandpoint, Idaho
Ben E. Bush.....	Moscow, Idaho
E. E. Boies.....	Sandpoint, Idaho

Auditing Committee

Ben E. Bush, Chairman.....	Moscow, Idaho
G. F. Jewett.....	Coeur d'Alene, Idaho
E. E. Boies.....	Sandpoint, Idaho

Secretary's Report

COVERING OPERATIONS FOR
1929 - 1930

The experience of this Association in 1926 stands out in the history of forest protection as unequalled in percentage of area burned and cost per acre. However, the season of 1929 made a page almost as black.

The driest year ever experienced, with high winds and continuously low humidity, brought us fire upon fire until men and money were both exhausted.

A total expense of \$188,763.00 on a membership acreage of 249,-241 acres brought assessments of 64 cents an acre to pay expenses. Our members paid on every acre, cut-over, waste and timber land, until the last bill was paid and then—they took inventory and some quit.

While the Idaho forestry law required all non-resident forest-land owners to pay their pro-rata share of the expense, State Forester Bush ruled that such land bearing timber of merchantable size pay 10 cents an acre, while reproducing lands pay only 6 cents.

Under these conditions several of our members withdrew from the Association after bills for the 1929 season were paid and listed their forest land holdings with the county tax assessor at 6 and 10 cents an acre for fire protection.

In March, 1930, the Directors agreed with State Forester Bush to reduce the area to be protected by this Association from 750,000 to 330,000 acres, eliminating all territory in Boundary and Kootenai

counties, also the co-operative areas in the National Forests, together with the marginal lands in Bonner County south of Pend Oreille River and east of Range Four, that was not paying a fair share for its protection.

This cut our membership area from 249,241 acres to 110,613 acres.

The assessment for 1929 was 64 cents an acre, and in 1930 it was 25 cents.

Owing to the number of idle men the past season, many of our man-caused fires are classed as incendiary. The forest fire bug is very difficult to catch and no one was caught red-handed.

All vouchers, books and accounts have been audited yearly by the State Bureau of Public Accounts and members of this Association, reports of which are printed herewith.

T. L. GREER,
Secretary-Treasurer.

WOOD: THE MOST USEFUL MATERIAL

Government scientists declare that no staple raw material enters into the economics of life in so many different ways as wood. Considering fruits and nuts produced by trees it is literally true today that man could be deprived of all other commodities and yet house, clothe, educate, and all but feed himself with the products of trees. In war, in peace, in life and in death trees supply the supreme necessities of mankind, if not absolutely, at least in a higher degree than anything else in the world. No wonder the perpetuation of forests and the prevention of fire, fungus and insect losses stand at the very peak of the modern conservation pyramid. Water distribution depends on trees, favorable weather conditions for farm husbandry depend largely on trees, flood control and the prevention of soil erosion — all hark back to forest cover. And paper, made from trees, is the condition precedent to good government, public safety, artistic creation and the manifold scientific and cultural activities.

All waste is deplorable, but waste of tree life is little short of a calamity. Therefore sustain all legislation framed to nurture reforestation.

Report of Fire Warden for 1929-1930

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

Gentlemen:

I herewith submit the biennial report for the years 1929 and 1930 as Chief Fire Warden for the Pend d'Oreille Timber Protective Association.

I received my appointment and was placed in charge of the Association business on April 1st, 1929. I first compiled an organization chart which was approved by the Fire Committee which included a personnel of 24 Wardens and 23 per diem men with wages fixed according to their responsibility; \$135.00 per month for full time Wardens, two Deputies, one at Priest River and the other at Bonners Ferry at \$145.00 per month, lookout men and smoke chasers were paid \$90.00 to \$100.00 a month, while per diem men received \$10.00 and \$15.00 per month, depending upon their telephone facilities. The per diem men of course were paid actual wages for the time they put in fire suppression in addition to their small retainer fee. These per diem men were picked in each small community, the most responsible man, and the person most interested in forest protection. Usually these men were available upon call, but in case a man was not in touch with the telephone, when a fire was discovered in his district, we immediately called up the adjoining per diem man who was available and sent him in at a much less cost to the Association than keeping a regular Warden at \$135.00 per month in patrolling the territory.

I think it also built up a feeling of responsibility among the citizens of the community, so that when our present association

ceases to give the required protection at a reasonable cost, these local residents can be depended upon to step into the breach and carry out fire protection at a cost that the owner of reproducing timber lands can afford to pay. During the last two years we have worked this system and I feel that it is showing good results. It undoubtedly brings home to the local residents the necessity for mutual cooperation, and the fact that a forest fire is everybody's business who lives in the vicinity of one. We expect to develop the per diem patrolman to a greater extent as time goes on.

As there had been considerable difficulty and complaint made concerning the issuing of permits to burn brush in land clearing, especially in Boundary county, the State Forester appointed as Deputy Warden, W. A. Leslie to conduct an educational campaign among farmers and ranchers desiring to clear land. This work started April 1st, and was carried on until July 15th with satisfaction to all concerned, when Mr. Leslie was transferred to Sandpoint and covered the territory as assistant to the Chief Warden. Our records show that an average of five acres burned each year by the farmers in Boundary county in land clearing. Mr. Leslie's work demonstrated the possibility of clearing land throughout the dry summer without serious fires resulting to the forests adjoining.

Burning Permits.

Three hundred permits were issued by the association during the season and at no time was a permit refused. More land clearing and burning for pasture purposes was done this year than ever before with no damage whatever reported. Of course when the permit was delivered, caution was issued to the rancher and he invariably heeded the caution and had adequate forces to prevent his fire from running and burning out his neighbor. Of course each applicant's hazard was investigated before permit was issued, and I feel that more damage is done by the local residents having to burn under cover and against the Fire Warden's desire than if permission is given and a close tab kept on him.

Slash Disposal.

Slash disposal was carried on during the spring and fall and some very old hazardous areas were cleaned up during the year, approximately 4,700 acres were disposed of. The season was the most expensive and hazardous this territory has ever known. Our fire

fighters grew in number until we had 550 men on the payroll on August 20th, and over \$5000.00 worth of new equipment had to be purchased to supply these men in fire suppression work. During May, all public schools in Bonner and Boundary counties were visited by me, and a short talk on fire prevention as well as 2,000 book covers with fire warnings were distributed among the school children. All pupils and teachers were very cordial. We have had several fires reported by the school children during the season. The season of 1929 was the driest the weather bureau has ever recorded in this territory, and while an unusually large area was burned over, very little merchantable timber was lost. Out of 189 fires reported, 121 were Class "A", 37 Class "B" and 31 Class "C" fires. The worst fire of the season started July 25th in Section 2-59-2 West in an old burn and cutover land on the south slope of the divide between Pack river and Elmira. It soon ran into the Pend d'Oreille National Forest and large crews were put on by them at our expense. After several runs the fire was finally corralled when it reached the low overflow wheat land near Bonners Ferry. This fire covered something like 17,000 or 18,000 acres, mostly cutover and reproducing land. The cause of this fire is unknown, but it is believed to have been of incendiary origin.

1930 Season.

At the annual meeting in March the boundaries of the Pend d'Oreille Forest Protective District were greatly reduced. All lands formerly included in the Association's area in Boundary and Kootenai counties were cut out and the National Forest boundaries were made the boundaries of this Association, which reduced the area patrolled from 750,000 acres to 330,000.

To patrol this area, 15 wardens, including a packer and 12 per diem men were appointed. Fifty dollars per month was paid the patrolmen for the use of his car and 5c a mile was allowed per diem wardens; 30c per hour, including board, was paid to fire fighters. With reduced area, closer supervision was given to the fire suppression by myself, and all labor was employed locally. Trails and telephone lines were put in order and sequence signs were posted throughout the district. Automobile ash trays were distributed, and through the courtesy of the Northwest Mutual Fire

Insurance Company tire covers with fire warnings were worn by wardens' cars.

After a dry winter the fire season for 1930 started on the 12th day of April, with six grass fires in the Blanchard district, undoubtedly of incendiary origin. Eight small fires during the month of June covered some 26 acres. The regular force was not put on until the 15th of July. Twenty-six fires occurred during July, 45 in August and 13 in September. The last fire reported was September 21st.

Areas Burned Over:

Merchantable timber burned.....	330 Acres
Slashing.....	719 "
Reproduction.....	1,002 "
Miscellaneous.....	966 "
Total.....	3,017 "

Loss to merchantable timber is estimated at 1,233,000 feet, damage at \$2,652.00.

In comparing our work in 1930 with that of 1929, 93 per cent of our 1930 fires were under ten acres and 7 per cent of over ten, while in 1929 83 per cent were under ten acres and 17 per cent were over ten. Fifty fires of this season were man-caused and were invariably started in slashings or old burns. The worst fire started on Sweitzer Creek at noon on July 29th in Section 27-58-2 West in an old slashing, and covered some 1800 acres. This fire spread at the rate of 100 acres per hour for the first four hours and burned intermittently for several weeks.

The only solution I can see for reduction in suppression costs is to place heavier patrol and to insist upon the cleaning up of logging slash on private, State and county land.

One hundred and ninety-eight burning permits were issued this season. All requests for permits were granted with caution, and our settlers are entitled to my heartiest thanks for the care they used in burning their slashings and clearings. For the second year we have not a single disastrous permittee's fire getting away from him

to report. Settlers burning under permits are inclined to be much more careful with their fires and I think October should be included in the closed season.

Slash Disposal.

Some 4,200 acres were cutover and is in the following condition:

Piled.....	1,400 Acres
Unpiled.....	1,900 “
Burned.....	900 “
Burned accidentally by forest fires.....	719 “

All slash disposal notices have been mailed to loggers and it is hoped that lumbermen will continue to hold out enough money to pay for slash disposal when they buy the timber product.

I desire to express my appreciation for the hearty co-operation of the personnel of the Pend Oreille and the Kaniksu National Forests during the past two years.

During this same period I have also to report that not a single fire has required my attention caused by active lumber operation. This is a very noticeable improvement over past seasons.

The men in charge of the woods operations of all operating companies have been very cordial in their co-operation and support.

Four miles of telephone line are necessary up Sand creek for smoke-chaser and lookout purposes.

Respectfully submitted,

M. VAN DYKE,
Chief Fire Warden.

Fire protection ought to be as efficient in the woods as in the city. The city puts in its fire alarm and engine system as a public responsibility. It does not ask the individual to do it. The public should do the same for the woods.

It should not look to the private individual to do other than to be careful to prevent fires, discover them and help in putting them out. The public should furnish the facilities.

The public must learn the cost of ground or brush fires. Often reports of fire wardens are received after such fires starting “no damage”, when as a matter of fact a million baby trees, the basis of the future forest, have been destroyed.

Pend d'Oreille Timber Protective Association

SCHEDULE "A"

BALANCE SHEET

At Close of Business, November 30, 1929

ASSETS:

Cash—First National Bank, Sandpoint, Schedule "F"		\$ 1,904.70
Accounts Receivable:		
Bonnors Ferry Lumber Co.....\$	3,725.48	
Dover Lumber Co.	2,223.13	
Dalkena Lumber Co.	912.22	
M. W. Evans	38.40	
Humbird Lumber Co.	32,305.20	
State of Idaho, Schedule "E".....	9,455.28	
Menasha Woodenware	441.60	
Northern Pacific Ry Co.	10,494.24	
Potlatch Lumber Co.	394.77	
Edw. Rutledge Timber Co.	38.40	60,028.72
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Total Current Assets		\$ 61,933.42
Camp Equipment and Tools.....	7,980.00	
Horses and Saddles	400.00	
Telephone System	1,800.00	
Office Fixtures	39.24	
Motor Vehicles	540.00	
Headquarters and L. O. Blgs.....	1,550.00	
<hr/>		
Total Fixed Assets, Schedule "G"		12,309.24

LIABILITIES:

Total All Assets		\$ 74,242.66
Humbird Lumber Co.	15,622.01	
McFarland Brown Co.	2,188.95	
Kaniksu Forest Service	1,381.18	
Pend d'Oreille National Forest.....	53,792.28	
<hr/>		
Total Current Liabilities		72,984.42
Present Worth, Nov. 30, 1930.....		1,258.24
<hr/>		
		\$ 74,242.66

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

Credits:

Present Worth, Nov. 30, 1928.....		11,036.67
Check No. 911, Series '25, cancelled		12.52
Indemnity from S. I. Ry.—Horse Killed		100.00
<hr/>		
		\$ 11,149.19

Debits:

Excess 1929 Expense over Revenue		
Schedule "D"		9,890.95
Present Worth, Nov. 30, 1929.....		1,258.24
<hr/>		
		\$ 11,149.19

ACREAGE AND ASSESSMENTS

SCHEDULE "B"

1929

A S S E S S M E N T S

	Acres	A S S E S S M E N T S					Total Amount
		No. 1, 10 $\frac{3}{8}$ c Amount	No. 2, 10c Amount	No. 3, 10c Amount	No. 4, 10c Amount	No. 5, 24c Amount	
Humbird Lumber Co.....	134,605	\$ 13,965.25	\$ 13,460.50	\$ 13,460.50	\$ 13,460.50	\$ 32,305.20	\$ 86,651.95
State of Idaho	39,397	3,939.70	3,939.70	3,939.70	3,939.70	9,455.28	25,214.03
Bonnars Ferry Lbr. Co.....	15,522	1,610.40	1,552.20	1,552.20	1,552.20	3,725.28	9,992.28
Dover Lumber Co.	9,263	961.03	926.30	926.30	926.30	2,223.12	5,963.05
Dalkena Lumber Co.	2,683	278.88	268.30	268.30	268.30	643.92	1,727.70
Menasha Woodenware	1,840	190.90	184.00	184.00	184.00	441.60	1,184.50
Potlatch Lumber Co.....	1,645	170.70	164.50	164.50	164.50	394.80	1,059.00
Diamond Match Co.....	240	24.90	-----	-----	-----	-----	24.90
Edw. Rutledge Tim. Co.	160	16.60	16.00	16.00	16.00	38.40	103.00
M. W. Evans	160	16.60	16.00	16.00	16.00	38.40	103.00
Northern Pac. Ry.	43,726	4,372.60	4,372.60	4,372.60	4,372.60	10,494.24	27,984.64

Total Assessed to Members	249,241	\$ 25,547.56	\$ 24,900.10	\$ 24,900.10	\$ 24,900.10	\$ 59,760.24	\$160,008.10
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ASSESSMENTS AGAINST NON-MEMBERS—ACREAGE BY COUNTIES

Bonner County	12,677 Acres @ 10c	\$ 1,267.70
Bonner County	91,900 Acres @ 06c	5,514.00
Boundary County	13,200 Acres @ 10c	1,320.00
Boundary County	39,242 Acres @ 06c	2,354.52
Kootenai County	80 Acres @ 10c	8.00
Kootenai County	6,395 Acres @ 06c	383.70

Total Assessed to Non-Members.....	163,494	10,847.92	\$ 10,847.92
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Grand Total Assessments			\$170,856.02
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The State of Idaho and the Northern Pacific Railroad Company were assessed $\frac{3}{8}$ c per 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 & Con. Association. The State appropriation could not be thus used and the Northern Pacific Railway Co. is a contributing member only. The Assessments of 6c and 10c per acre levied against non-members represents the variation in the value of the timber on the land assessed.

SCHEDULE "C"

OPERATION IN CASH

RECEIPTS AND DISBURSEMENTS

December 1, 1928—November 30, 1929

RECEIPTS:

Humbird Lumber Company		\$ 54,346.75
State of Idaho—1928 Assessment No. 2.....	\$ 1,151.40	
Interest on same	30.56	
1928 Assessment No. 3.....	1,535.20	
Interest on same	41.88	
Balance Assessment No. 5, 1926..	5,811.54	
1929 Assessments	15,758.80	
		24,329.38
Northern Pacific Railway		17,490.40
Edward Rutledge Timber Co.		64.60
M. W. Evans		82.80
Bonnars Ferry Lumber Co.		6,267.00
Dover Lumber Company		3,739.93
Menasha Woodenware Co.		742.90
Dalkena Lumber Co.		815.48
Diamond Match Company		24.90
Potlatch Lumber Company		664.20
Non-Members		9,671.53
U. S. Government—Clarke-McNary		8,272.17
Interest on Time Deposits		284.00
Grazing Fees		693.30
Rentals—Truck and Buildings		100.20
Sale of Supplies		46.70
Fire Expense Refunded		381.28
S. I. Railway—Horse Killed by Train.....		100.00
		\$128,117.52
Check No. 911, series 1925, charged to Bank.....	12.52	
Cash on Hand, Nov. 30, 1928	1,980.83	1,993.35
		\$130,110.87

SCHEDULE "C"-2

Disbursements:

Refunds to Non-Members	\$ 156.97
Western Forestry & Con. Ass'n	623.59
Fires	88,789.22
Transportation	4,555.65
Patrolling	9,394.38
Motor Expense	1,014.68
Miscellaneous Expense	632.09
Board, Horse Feed, etc	1,153.65
Trail Construction	160.00
Trail Maintenance	997.25
Salary and Expense—Chief Fire Warden.....	2,527.85
Office Expense	1,856.61
Telephone Maintenance	696.96
Camp Equipment and Tools	5,798.53
Horses	100.00
Workmen's Comp. Insurance	386.83
First Nat'l Bank, Sandpoint	2,686.60
Interest on Note	72.44
1926 Fire Suppression—Kaniksu U. S. F. S.....	5,812.32
U. S. Forest Co-op.	783.00
Reimbursement to Bank—Bad Check	7.50
	<hr/>
	\$128,206.17
Cash on Hand, Nov. 30, 1929.....	1,904.70
	<hr/>
	\$130,110.87

SCHEDULE "D"

**REVENUE CONTRASTED WITH EXPENSE
OR PROFIT AND LOSS STATEMENT**

November 30, 1929

Revenue—Profit:

Assessments—Members 1929—Schedule "B".....		\$160,008.10
1927 Assessments paid by Non-Members.....	3,285.14	
1928 Assessments paid by Non-Members.....	2,901.30	
1925-6-7-8-9 Assessments paid by Non-Members....	3,485.09	

	<u>9,671.53</u>	
Less Refunded Assessments	156.97	

		9,514.53
Clarke-McNary Contribution, Sch. "C".....		8,272.17
Rentals		100.20
Grazing Fees		693.30
Interest-Certificate of Deposit		284.00

Total Revenue		178,872.33
Excess of Expense over Revenue—		
Schedule "A"		9,890.95
		<u>\$188,763.28</u>

Expense—Loss:

Western F. & C. Ass'n Contribution.....		623.59
Check returned to Bank.....		7.50
Fire Suppression	162,237.84	
Less Refunds	892.18	161,345.66
Transportation		4,555.65
Patrolling	9,349.38	
Patrolling—Motor Expense	1,014.68	
U. S. F. Co-op. Patrol	783.00	11,192.06
Miscellaneous		632.09
Board, Lodging & Horse Feed		1,153.65
Trail Construction		160.00
Trail Maintenance		997.25
Salary & Expenses—Chief Fire Warden.....		2,527.85
Office Expense		1,856.61
Telephone Maintenance		696.96
Liability Insurance		386.83

Depreciation:

Headquarters Buildings	143.00	
Camp Equipment and Tools.....	2,048.58	
Telephone System	153.00	
Motor Vehicles	183.00	
Horses and Saddles	100.00	2,627.58

Total Season's Expense		<u>\$188,763.28</u>
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SCHEDULE "E"

OPERATION IN STATE ACCOUNT

1929

Debits:

Balance due on 1928 Account		\$ 8,498.14
Interest on 1928 Borrowings		72.44
		<hr/>
		8,570.58
Aug. 13, 1929 Assessment No. 1.....	\$ 3,939.70	
Aug. 20, 1929 Assessment No. 2.....	3,939.70	
Sept. 5, 1929 Assessment No. 3.....	3,939.70	
Sept. 11, 1929 Assessment No. 4.....	3,939.70	
Sept. 26, 1929 Assessment No. 5.....	9,455.28	
	<hr/>	
		25,214.08
		<hr/>
		\$ 33,784.66

Credits:

Mar. 28, 1929, By Warrant No. 8396.....	8,570.58	
Sept. 12, 1929, By Warrant No. 31809.....	3,939.70	
Sept. 26, 1929, By Warrant No. 33489.....	3,939.70	
Oct. 10, 1929, By Warrant No. 35789.....	3,939.70	
Oct. 10, 1929, By Warrant No. 35790.....	3,939.70	
	<hr/>	
		24,329.38
Balance due Association at close of 1929.....		9,455.28
		<hr/>
		\$ 33,784.66

SCHEDULE "F"

**RECONCILIATION OF THE ASSOCIATION'S
BANK ACCOUNT**

November 30, 1929

November 23, 1929, Bank Balance per statement.....	\$ 2,224.00
November 30, 1929, Association's Bank balance, per records.....	\$ 1,904.70
Checks Outstanding:	
No. 723, Series 1929.....	\$ 14.00
No. 738, Series 1929.....	30.75
No. 739, Series 1929.....	321.25
	366.00
	2,270.70
Less:	
1930 Receipts deposited	46.70
	\$ 2,224.00

SCHEDULE "G"

**SCHEDULE SHOWING OPERATION IN ASSOCIATION'S
PROPERTY ACCOUNTS DURING
SEASON OF 1929**

Closing November 30, 1929

Description of Property	Value Nov. 30, 1928	Purchases During 1929	Deprecia- tion and Losses	Value Nov. 30, 1929
Headquarters and Lookout				
Structures	\$1,693.00		\$ 143.00	\$ 1,550.00
Camp Equipment and Tools.....	4,230.00	5,798.58	2,048.58	7,980.00
Telephone System	1,953.00		153.00	1,800.00
Vehicles	723.00		183.00	540.00
Horses and Saddles	400.00	100.00	100.00	400.00
Office Furniture	39.24			39.24
	\$9,038.24	\$5,898.58	\$2,627.58	\$ 12,309.24

AUDITOR'S CERTIFICATE

I hereby certify that I have audited the accounts of the Pend d'Oreille Timber Protective Association for the season 1929, beginning December 1, 1928, and closing November 30, 1929. 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 extensions and additions on all expense vouchers and payrolls were verified and found correct, after which the same 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, and that the rates of pay for labor and supplies were in accordance with the prevailing schedules and prices. All cash received as shown by the records I found properly accounted for.

BUREAU OF PUBLIC ACCOUNTS,

B. E. HYATT, *Director*

Boise, Idaho, April 4, 1930.

TIMBER CRUISE UNDER OATH

Here's a timber estimate with quasi-judicial solemnity to back it. Testifying before the Interstate Commerce Commission at Lewiston, Idaho, Dean F. G. Miller said that five counties in the state had 6,619,000 acres of timber carrying 34,000,000,000 b. f. of fine commercial type ready for the saw—500,000,000 feet a year for 65 years, not touching second growth.

Pend d'Oreille Timber Protective Association

SCHEDULE "A"

1 9 3 0
BALANCE SHEET

At Close of Business, November 30, 1930

ASSETS:

Cash—First Nat'l Bank, Sandpoint,—Sch. "F".....\$	1,849.18	
Accounts Receivable:		
State of Idaho, Schedule "E".....	12,046.78	
	13,895.96	
Total Current Assets		13,895.96
Camp Equipment and Tools	5,965.00	
Horses and Saddles	300.00	
Telephone System	1,620.00	
Office Fixtures	71.74	
Motor Vehicles	700.00	
Headquarters and L. O. Bldgs.....	1,395.00	
	10,051.74	
Total Fixed Assets, Schedule "G".....		10,051.74
Total All Assets		\$ 23,947.70

LIABILITIES:

Pend d'Oreille National Forest	9,455.28	
Notes Payable	2,591.50	
Short Loan—Humbird Lbr. Co.	3,000.00	
M. W. Evans	1.60	
City Hospital	1.00	
Western Forestry & Con. Ass'n.....	.51	
	15,049.89	
Total Current Liabilities		15,049.89
Present Worth Nov. 30, 1930.....		8,897.81
		\$ 23,947.70

OPERATION IN SURPLUS
OR VARIATION IN PRESENT WORTH

Credits:

Present Worth, Nov. 30, 1929	1,258.24	
Excess of Revenue over Expense.....	7,620.10	
Reduction in Pend d'Oreille Nat'l Forest bill, 1929	1,217.75	
1929 Expenses Refunded	413.04	
	10,509.13	

Debits:

1929 Workmen's Compensation	1,239.10	
Miscellaneous Bills, 1929	371.53	
Accounts charged off .....	.13	
Western Forestry & Con. Ass'n.....	.51	
Present Worth, Nov. 30, 1930	8,897.81	
	10,509.13	

SCHEDULE "B"

ACREAGE AND ASSESSMENTS

1930

A S S E S S M E N T S

	Acres	W.F.&C. ¼c	No. 1, 10c Amount	No. 2, 5c Amount	No. 3, 10c Amount	Total Amount
Humbird Lumber Co.	90,167	\$ 225.42	\$ 9,016.70	\$ 4,508.35	\$ 9,016.70	\$ 22,767.17
Menasha Woodenware Co.	1,230	3.20	123.00	64.00	123.00	323.20
M. W. Evans	160	.40	16.00	8.00	16.00	40.40
State of Idaho	10,366	.....	1,036.60	518.30	1,036.60	2,591.50
Northern Pacific Railway Co.	8,640	.....	864.00	432.00	864.00	2,160.00
Total Assessed to Members.....	110,613	\$ 229.02	\$ 11,061.30	\$ 5,530.65	\$ 11,061.30	\$ 27,832.27

ASSESSMENTS AGAINST NON-MEMBERS

17,734 Acres @ 10c	\$1,773.40
60,289 Acres @ 6c	3,617.34
78,023	\$5,390.74

17,523 Acres of County and Public Domain
 129,776 Acres of Resident Owners Exempt

The State of Idaho and the Northern Pacific Railway Company were assessed ¼c per acre less than other members on account of the annual contribution of ¼c an acre by this Association to the Western Forestry and Conservation Association. The State appropriation could not be thus used and the Northern Pacific Railway Company is a contributing member only.

The assessments of 10c and 6c per acre levied against non-members represent the variation in the value of the timber on the land assessed.

SCHEDULE "C"

OPERATION IN CASH

RECEIPTS AND DISBURSEMENTS

December 1, 1929—November 30, 1930

RECEIPTS:

Humbird Lumber Company	\$ 55,072.37
Menasha Woodenware Company	764.80
M. W. Evans	80.40
Northern Pacific Railway Co.	12,654.24
Edw. Rutledge Timber Company	38.40
Potlatch Lumber Co.	394.80
Dover Lumber Co.	2,223.12
Dalkena Lumber Co.	912.22
Bonnars Ferry Lumber Co.	3,725.28
Non-Members	9,187.19
U. S. Government—Clarke-McNary	7,500.00
Grazing Fees	961.00
Sale of Supplies—1929	15.10
Refund Fire Expense—1929	390.74
Refund Jones Stage Line—1929	7.20
Refund Fire Expense—1930	417.08
Refund Telephone pre-payment	6.55
Refund Articles stole	35.00
Bills Payable	2,591.50
Humbird Lumber Co.—Loan	3,000.00
	99,976.99
Cash on Hand, November 30, 1929	1,904.70
	\$101,881.69

SCHEDULE "C"-2

Disbursements:

Refunds to Non-Members	\$	142.59
Fires:		
Wages	\$	18,455.46
Subsistence		6,179.59
Transportation		574.23
		25,209.28
Patrolling:		
Wages	4,275.45	
Motor Vehicle Expense	129.52	
		4,404.97
Board, Horse-feed, Oil and Gas.....		845.34
Trail Maintenance		81.00
Miscellaneous Expense		706.64
Chief Warden's Salary and Exp.		2,317.24
Office Expense:	1,080.36	
Less Hospital Fee deducted but not yet paid to Hospital	1.00	1,079.36
Telephone Maintenance		384.55
Camp Equipment and Tools		198.00
Motor Vehicles		480.00
Office Fixtures		32.50
Western Forestry & Con. Ass'n		229.02
Brown & McFarland Lbr. Co.	2,188.95	
Humbird Lbr. Co.—Supplies	15,622.01	
Kaniksu Nat'l Forest	1,381.18	
Pend d'Oreille Nat'l Forest.....	43,119.25	
Workmen's Comp. Insurance	1,239.10	
Miscellaneous Bills	371.53	
		63,922.02
Cas on hand November 30, 1930		100,032.51
		1,849.18
		\$101,881.69

SCHEDULE "D"

REVENUE CONTRASTED WITH EXPENSE OR PROFIT AND LOSS STATEMENT

December 1, 1929—November 30, 1930

Revenue—Profit:

Assessments—Members 1930—Sch. "B"		\$ 27,882.27
Assessments paid by Non-Members	9,187.19	
Less Refunded Assessments	142.59	
Clarke-McNary Contributions, Sch. "C".....		9,044.60
Grazing Fees		7,500.00
		961.00
Total Revenue		45,387.87

Expense—Loss:

Western Forestry & Con. Ass'n		229.02
Fire Suppression	25,209.28	
Less Refunds, 1930	417.08	
		24,792.20
Patrolling	4,275.45	
Patrolling—Motor Expense	129.52	
		4,404.97
Miscellaneous		706.64
Board, Horse Feed, etc.		845.34
Trail Maintenance		81.00
Salary and Exp.—Chief Fire Warden.....		2,317.24
Office Expense		1,073.81
Telephone Maintenance		384.55
Depreciation:		
Headquarters Buildings	155.00	
Camp Equipment and Tools	2,178.00	
Telephone System	180.00	
Motor Vehicles	320.00	
Horses and Saddles	100.00	
		2,933.00
Total Season's Expense		37,767.77
Excess of Revenue over Expense—		
Schedule "A"		7,620.10
		\$ 45,387.87

SCHEDULE "E"

OPERATION IN STATE ACCOUNT

1930

Debits:

Balance due Assessment No. 5, 1929.....		\$ 9,455.23
June 27, 1930, Assessment No. 1.....	\$ 1,036.60	
Aug. 22, 1930, Assessment No. 2.....	518.30	
Sept. 5, 1930, Assessment No. 3.....	1,036.60	
		2,591.50
Amount due the Association at close of 1930....		\$ 12,046.78

SCHEDULE "F"

**RECONCILIATION OF THE ASSOCIATION'S
BANK ACCOUNT**

November 30, 1930

Nov. 30, 1930, Bank Balance per statement.....		\$ 1,903.13
Nov. 30, 1930, Association's Bank Balance per records.....	1,849.18	
Checks Outstanding:		
Series 1930, No. 877	54.00	
		\$ 1,903.13

SCHEDULE "G"

**SCHEDULE SHOWING OPERATION IN ASSOCIATION'S
PROPERTY ACCOUNTS DURING
SEASON OF 1930**

Closing November 30, 1930

Description of Property	Value Nov. 30, 1929	Purchases During 1930	Deprecia- tion and Losses	Value Nov. 30, 1930
Headquarters and Lookout				
Structures	\$1,550.00	.....	\$ 155.00	\$ 1,395.00
Camp Equipment and Tools.....	7,980.00	163.00	2,178.00	5,965.00
Telephone System	1,800.00	.....	180.00	1,620.00
Vehicles	540.00	480.00	320.00	700.00
Horses and Saddles	400.00	.....	100.00	300.00
Office Fixtures	39.24	32.50	.....	71.74
	\$12,309.24	\$ 675.50	\$2,933.00	\$ 10,051.74

AUDITOR'S CERTIFICATE

We hereby certify that we have audited the accounts of the Pend de'Oreille Timber Protective Association for the season 1930, beginning December 1, 1929, and closing November 30, 1930. 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 extensions and additions on all expense vouchers and pay rolls were verified and found correct, after which the same 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, and that 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 8, 1930.

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
1929.....	0	13	43	21	0	0	14	0	91
1930.....	0	0	0	8	0	0	3	3	14

Pend

Oreille

Timber

Protective

Association

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	23
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	8	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
1929.....	0	18	10	12	0	5	45	0	90
1930.....	0	14	1	8	0	10	31	11	75

Cost fires are those requiring assistance to regular patrol.

COMPARATIVE STATISTICS

SUMMARY OF FIRES BY YEARS, CLASSIFIED, DAMAGE AND COST

	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 1/2	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 1/2	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 1/2	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 1/4	18
1916.....	10	46	4,808.00	2,238.00	453.00	563881	.02 1/8	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 1/2	25
1919.....	46	35	7,270.40	2,564.00	75,545.00	519274	.19 1/2	25
1920.....	16	46	5,865.76	3,592.81	18,256.76	509403	.09 1/2	20
1921.....	45	47	5,491.71	2,468.71	17,803.27	271572	.07 3/4	13
1922.....	56	74	8,077.77	1,916.11	18,027.67	263108	.11 1/4	17
1923.....	26	37	9,939.80	2,122.72	5,030.25	262808	.06 1/4	18
1924.....	66	110	12,594.30	1,952.42	20,150.59	252271	.16 1/2	25
1925.....	49	104	10,055.37	2,153.16	21,724.40	262194	.17 1/4	24
1926.....	49	26	13,603.97	3,020.18	178,098.91	248318	.56 1/4	20
1927.....	31	75	14,290.41	4,526.85	3,033.45	246350	.04 3/8	30
1928.....	53	101	12,534.17	3,758.21	21883.03	248567	.11 3/8	28
1929.....	90	91	17,846.42	4,384.46	165,901.31	249241	.64 3/8	47
1930.....	75	14	9,355.50	3,391.05	24,792.20	110613	.25 1/4	27

COMPARATIVE STATISTICS. Continued

	Fires	Incend.	Cmprs	BshBng	R. R.	Lightn.	Lbrng	Mis.	Unk'wn	Area	M Feet	Total Coef
1908....	135	2	5	24	36	2	10	15	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	10,358.90
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
1929....	181	5	0	33	53	31	0	59	0	20586	6,000	188,763.28
1930....	89	10	0	16	1	14	0	34	14	3017	1,233	37,767.77

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.
1929.....	149 or 83 per cent.	32 or 17 per cent.
1930.....	74 or 93 per cent.	15 or 7 per cent.
Total.....	1992 or 76 per cent.	670 or 24 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	1.37	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	.00	.44	3.79
1918.....	1.37	.69	1.35	3.01	.49	6.91
1919.....	2.52	.44	.00	.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
1929.....	.77	1.73	.00	.18	.39	3.07
1930.....	3.51	1.44	.18	.97	1.21	7.31
Average.....	1.98	1.42	.79	1.09	1.61	6.94

