

Laird  
SD  
421  
P68a  
1925/26

COMBINED ANNUAL REPORTS

Potlatch Timber  
Protective Association

1 9 2 5 - 1 9 2 6



**OFFICERS**

A. W. LAIRD, Potlatch, Idaho - - - - President  
BEN E. BUSH, Moscow, Idaho - - - Vice President  
W. D. HUMISTON, Potlatch, Idaho - Secretary-Treasurer

---

**DIRECTORS**

A. W. LAIRD                      BEN E. BUSH                      G. A. RUBEDEW  
C. B. SANDERSON                      C. L. BILLINGS

COMBINED ANNUAL REPORTS

Potlatch Timber  
Protective Association

1 9 2 5 - 1 9 2 6



**OFFICERS**

A. W. LAIRD, Potlatch, Idaho - - - - President  
BEN E. BUSH, Moscow, Idaho - - - Vice President  
W. D. HUMISTON, Potlatch, Idaho - Secretary-Treasurer

---

**DIRECTORS**

A. W. LAIRD                      BEN E. BUSH                      G. A. RUBEDEW  
C. B. SANDERSON                      C. L. BILLINGS

# OFFICIAL DIRECTORY

## POTLATCH TIMBER PROTECTIVE ASSOCIATION POTLATCH, IDAHO

1926

---

A. W. LAIRD, President - - - - - Potlatch, Idaho  
BEN E. BUSH, Vice President - - - - - Moscow, Idaho  
W. D. HUMISTON, Secretary-Treasurer - Potlatch, Idaho

### DIRECTORS

A. W. LAIRD - - - - - Potlatch, Idaho  
BEN E. BUSH - - - - - Moscow, Idaho  
G. A. RUBEDREW - - - - - Post Falls, Idaho  
C. B. SANDERSON - - - - - Seattle, Wash.  
C. L. BILLINGS - - - - - Lewiston, Idaho

### COMMITTEE ON FOREST PROTECTION

W. D. HUMISTON, Chairman - - - - - Potlatch, Idaho  
A. E. DOUGLAS - - - - - St. Maries, Idaho  
G. A. RUBEDREW - - - - - Post Falls, Idaho  
R. L. WOESNER, Fire Warden

### AUDITING COMMITTEE

BEN E. BUSH, Chairman - - - - - Moscow, Idaho  
G. A. RUBEDREW - - - - - Post Falls, Idaho  
A. E. DOUGLAS - - - - - St. Maries, Idaho

### COMMITTEE ON LEGISLATION

W. D. HUMISTON, Chairman - - - - - Potlatch, Idaho  
C. L. BILLINGS - - - - - Lewiston, Idaho  
G. A. RUBEDREW - - - - - Post Falls, Idaho



Day-mw  
SD  
421  
P68a

**FIRE WARDEN'S COMBINED  
ANNUAL REPORT**  
1925 and 1926  
**Potlatch Forest Protective District, Idaho**

---

Potlatch, Idaho, November 30, 1926

State Forester,  
State Board of Land Commissioners and  
Potlatch Timber Protective Association.

Gentlemen:

I herewith submit my report covering activities in connection with forest protection within the Potlatch Forest Protective District for the years 1925 and 1926.

**LAND CLASSIFICATION**

In order to comply with the provisions of Chapter 150 of the Idaho Session Laws of 1925, it was necessary to make a land classification of the entire District to enable us to correctly list and classify our lands.

In connection with this land classification, a canvass of land owners residing on, or within one mile of, their forest lands, was made to determine the amount of forest land exempt under the law from forest protection charges.

This work was begun shortly after the enactment of the law, and the field work was practically completed before the beginning of the 1925 fire season.

A Land Status Record was made up showing the ownership, classification and acreage of each subdivision within the District, and the residence and post office address of each land owner.

Such corrections as are made necessary by changes of ownership or residence of forest land owners within the District have been made from time to time and kept up to date.

**CHANGES OF BOUNDARIES**

In 1925 a change in the exterior boundaries of the District was made by the State Forester, whereby a small area in Township 44 North, Range 5 and 6 West, was eliminated and the South Half of Township 39 North, Range 1 West, and the



timbered portion of Township 38 North, Range 1 West, was added to the District.

Another change in boundaries of the District was made in 1926 by the elimination of 109,850 acres of agricultural and other lands, now in process of being cleared for cultivation, in the western part of the District.

#### GENERAL PREPARATION

Our summer Headquarters at Elk River, where the greater part of our equipment and tools are kept in storage during the winter, were opened during the first few days in May both years and the usual overhauling and repairing of tools and other equipment and the moving of pack and saddle stock back from winter pasture was accomplished during the early part of May.

#### TRAIL, ROAD AND TELEPHONE MAINTENANCE

Our regular maintenance work began about May 10th, both in 1925 and in 1926. About 460 miles of trail were cleaned out and grades and bridges were repaired where necessary.

Approximately 165 miles of telephone lines were repaired and all telephone instruments were tested and repaired before the fire season opened.

#### NEW TRAILS

##### 1925

Seven miles of new trail were completed during the season. This was accomplished in July, between the completion of our maintenance work and the worst part of the fire season, which began about July 28th.

The following new trails were built during the season. A trail three miles in length, leading from the end of an old trail in Section 33, Township 42 North, Range 5 East, across the Cedar Creek Basin in an easterly direction to the North boundary of our District in Section 36, same Township and Range; and four miles of trail, leading from the Stony Creek Lookout in Section 30, Township 42 North, Range 3 East, in a northeasterly direction across the Stony Creek Basin.

##### 1926

Two miles of new trail along Stony Creek, between the mouth of Isabella Creek and Floodwood Creek, in Township 41 North, Range 4 East, and four miles of new trail along the ridge between the North and South Forks of Stony Creek, in Township 42 North, Range 3 East, were completed during the season.

**NEW TELEPHONE LINES****1925**

Five miles of new telephone line were built between the Mason Meadow Smoke Chasers' base, in Section 8, Township 38 North, Range 1 East, and a new Smoke Chasers' base established this year at C. L. Trail's ranch, in Section 14, Township 38 North, Range 1 West, near Crescent Postoffice.

**1926**

A new cooperative line was built, extending from our Smoke Chasers' base at Badger Meadows, in Section 30, Township 41 North, Range 2 East, to the Potlatch Lumber Company's Camp "D", in Section 23, same Township and Range, a distance of five miles. This line was built in cooperation with the Potlatch Lumber Company which has its Bovill Office and a number of logging camps on the line.

By the use of this line, our Headquarters Office at Elk River now has direct telephone connection with all Association Lookouts and Patrolmen as far west as Deary, whereas we were formerly obliged to go through from two to three switching stations to reach these points.

**LOOKOUT DEVELOPMENT****1926**

A Lookout cabin, 12x18 feet, was built at Jackson Lookout, in Section 13, Township 40 North, Range 1 East.

A Lookout cabin, 12x20 feet, was also built at Elk Butte, in Section 5, Township 40 North, Range 3 East, to replace the cabin burned down by hunters in 1924.

A standard 50-foot Lookout tower was also completed on Hemlock Butte, in Section 12, Township 41 North, Range 2 East.

**OTHER BUILDINGS****1925**

A new hay shed, 18x28 feet, of frame construction, with shake roof, was completed at Elk River Headquarters.

**FORAGE CROPS**

About 5 tons of hay were harvested at the Boehl's place at the mouth of Breakfast Creek in 1925. This supplied all our needs at that point during the season. Two acres of ground were plowed up there during the fall of 1925 and sown to winter wheat and orchard grass; and it was expected that we would be able



to put up enough hay to supply our needs at that point again in 1926. Due to the fact that the early part of the 1926 season was dry, our hay crop at Boehl's was somewhat below our expectations and we cut only about two tons of hay this year.

### TRANSPORTATION

The Association maintains four pack strings, of nine head each, in addition to a few extra saddle horses furnished to Smoke Chasers and Patrolmen.

The bases or headquarters of these pack strings during the season are as follows:

Bovill, Idaho, one string.

Elk River, Headquarters, two strings.

Lew Boehl's cabin, at the mouth of Breakfast Creek, one string.

We had to hire an additional string of nine head of stock for a period of seventeen days during the worst part of the 1925 fire season, but were able to handle the transportation situation without hiring any extra pack strings during the season of 1926.

Two Ford cars and a White truck are owned and maintained by the Association. Five other automobiles, owned by employees, were used by the Association on a ten cents per mile basis when needed.

Other auto transportation was obtained at commercial rates as the occasion demanded during both seasons.

### SLASH DISPOSAL

#### 1925

Eighty burning permits were issued during the closed season. One forest fire resulted from slash burning during the closed season. This fire got beyond the control of a party burning without a permit. He was prosecuted, convicted and assessed the cost of controlling the fire.

Approximately 5,000 acres of slash were disposed of in 1925. This included both open and closed seasons. A greater acreage would have been disposed of had conditions been more favorable for burning during the fall, but in view of the fact that the fall of 1925 was too dry to do much burning safely, a considerable amount of slash, caused by logging and clearing operations, was carried over into 1926.

#### 1926

Considerable in the way of slash disposal was accomplished during the early spring as the season opened early and unusually



dry weather prevailed. This enabled loggers and others to dispose of a large amount of slash early in the season. An unusually wet fall prevented the complete disposal of all the slash which accumulated during the summer. The amount that will be carried over into 1927 is not great, however, as operations were somewhat below normal during the summer of 1926. Approximately 6,600 acres of slash were disposed of within the District in 1926.

Since the enactment of the 1925 Forestry Law, much better results are being obtained in the way of slash disposal than was possible heretofore. Operators are more careful about keeping their slash burning fires under control. As a result the damage to immature timber growth left standing on cutover areas has been greatly reduced during the past two years.

Most operators are doing their best to keep their slash disposal up as close as possible to their cutting. Some are attempting to economize too much on slash disposal, and, as a rule, unsatisfactory results are obtained. A few still make little or no effort to comply with the law regarding slash disposal, but, so far, only one operator has been forced to dispose of his slash. It is expected, however, that next spring we will be compelled to take drastic action in order to force others to make proper disposal of their accumulating slash.

#### **PUBLICITY**

Publicity work was carried on as usual—principally along educational lines. We were again assisted in this by the business men, moving picture houses, schools, newspapers and the United States Forest Service.

New fire-warning signs were posted along roads, trails, and at fishing holes, camp grounds, and in other conspicuous places. Copies of the Forest Laws were distributed and boxes containing pamphlets on "Camping and Hiking" were put up at camping places.

I am sure this publicity reached many people and did a great deal of good. However, 19 per cent of our fires in 1925, and 12 per cent in 1926, were set by campers and smokers—almost all of whom were fishermen, berry pickers, and others on outing trips.

#### **WHITE PINE BLISTER RUST CONTROL**

**1925**

White Pine Blister Rust Reconnaissance work under the direction of the U. S. Department of Agriculture, Office of White

Pine Blister Rust Control, of Spokane, Washington, was carried on in this District from June 28th to September 15th, by two men selected by the Office of White Pine Blister Rust Control, and paid jointly by the Government and this Association. In addition, our entire field force kept a constant lookout for evidences of White Pine Blister Rust infections during the field season. In this way a great deal of valuable scouting was done in connection with the regular work of the organization. Fortunately, no infections were found in our territory.

#### 1926

The same work was continued during 1926 by three men of the Office of White Pine Blister Rust Control, two of whom were paid by the Government, the other by the Association. As in former years, our entire field personnel supplemented the efforts of the special Blister Rust crew and in this way our territory was pretty thoroughly and regularly scouted along the roads and trails and wherever our men went in the course of their employment. While we did not charge up any of the time of our regular force to the White Pine Blister Rust Cooperation, the work which was done by our men as an incident to and in the course of their regular employment, would have entailed an expense of several thousand dollars if done by crews specially employed for the purpose.

#### LABOR CONDITIONS

Labor conditions were normal in this locality. Enough men for our regular organization were available. Nearly all of our Lookout and Smoke Chaser force was made up of men who had been employed by the Association before—many of them for a number of years.

It was impossible, as usual here, to secure temporary men for fire emergencies and we were forced to resort to our previous custom of calling on the lumbermen of the locality when temporary men were most needed. On several occasions, we were also assisted by road construction crews.

Owing to the excellent cooperation of lumbermen, ranchers, road builders and others, we were never handicapped by a labor shortage during either season.

#### CLIMATIC CONDITIONS

##### 1925

Although we had considerable rainfall during the last two months of 1924, which thoroughly saturated the ground, we did not receive our usual amount of snowfall during the first three



months of 1925. Consequently, there was a deficiency in precipitation at the beginning of the season.

We had an earlier spring than usual and expected an early fire season. However, it began raining some in April and May, and these rains held the dry season back considerably. We also had 1.6 inches of rain during June, which materially reduced the length of the fire season.

No rain fell between July 1st and July 28th, and this condition resulted in the forests becoming dangerously dry.

A number of electric storms occurred the latter part of July. The most severe of these was during the night of July 28th. This one storm set approximately seventy-five fires in the District between 8:30 P. M., July 28th, and 6:00 A. M., July 29th. During the week ending August 1st, the average daily low point for relative humidity was 18 per cent. This was a decidedly adverse condition, considering that four electric storms, all of which set fires, occurred during the week. Another electric storm, which set a number of fires, occurred August 13th. This storm was followed by a good rain which helped to put the fires out and no disastrous results followed. Another rain on August 23rd relieved the situation considerably.

The months of September and October were very dry in this locality, due to the fact that we did not enjoy our usual September rainfall. Very little rain fell between August 23rd and October 26th. We had about two inches of rain between October 26th and October 30th, which closed the season.

A number of high winds were experienced during the season, although I believe they were not as frequent as in some previous years.



Following is a summary of the season's weather report:

**WEATHER REPORT FOR 1925 SEASON, OBSERVATIONS TAKEN  
AT ELK RIVER, IDAHO**

For Week Ending	Average Minimum Temperature	Average Maximum Temperature	Average Minimum Humidity (Per cent)	Average Maximum Humidity (Per cent)	Precipitation for Week Inches	Precipitation to Date Inches
May 23	46	76	No data	No data	1.70	1.70
May 30	43	73	No data	No data	.21	1.91
June 6	44	62	No data	No data	.76	2.67
June 13	44	65	No data	No data	.65	3.32
June 20	44	76	No data	No data	.10	3.42
June 27	51	88	23	93	.09	3.51
July 4	50	84	25	92	.02	3.53
July 11	46	86	28	94	.00	3.53
July 18	51	92	18	92	.00	3.53
July 25	49	85	21	92	.00	3.53
August 1	56	95	18	88	.11	3.64
August 8	48	89	20	92	.00	3.64
August 15	51	79	42	93	.84	4.48
August 22	50	86	19	88	.02	4.50
August 29	43	72	29	93	.49	4.99
September 5	45	81	30	92	.01	5.00
Average for Season	48	81	25	92	Total for Season	5.00

**1926**

The spring of 1926 was even earlier than that of 1925. Snow and rainfall during the winter of 1925 and 1926 were far below normal. Very little snow lay on the ground at the lower altitudes for any extended period during the winter and that at high elevations disappeared early in May. Temperatures were unusually high during April and May, with the relative humidity very low. These conditions caused the woods to dry out early, and the fire hazard was much greater than usual throughout the latter part of May and the first two weeks of June. On June 14th, we had a heavy rain but this relieved the fire situation here for a short time only as the effects of a rain at that time of the year disappear quickly. By July 5th, the situation again became grave.

The usual number of dry electric storms, followed, as a rule, by hot, windy weather, was experienced during the months of July and August. The lightning storms this year were less severe

than those of 1925 and not so many fires were set, as is shown later in this report.

We had a good rain on August 18th, which again relieved the situation. Very favorable weather conditions prevailed throughout the remainder of the season.

Following is a summary of the season's weather report:

**WEATHER REPORT FOR 1926 SEASON, OBSERVATIONS TAKEN  
AT ELK RIVER, IDAHO**

For Week Ending	Average Minimum Temperature	Average Maximum Temperature	Average Minimum Humidity (Per cent)	Average Maximum Humidity (Per cent)	Precipitation for Week Inches	Precipitation to Date Inches
May 8	35	56	45	94	.26	.26
May 15	39	70	40	92	.07	.33
May 22	45	67	52	93	.66	.99
May 29	41	65	35	91	.13	1.12
June 5	37	76	20	92	.00	1.12
June 12	39	77	15	90	.00	1.12
June 19	42	68	45	90	2.70	3.82
June 26	47	82	31	90	.32	4.14
July 3	51	86	27	90	.04	4.18
July 10	55	90	26	90	.14	4.32
July 17	50	91	19	90	.01	4.33
July 24	42	83	20	90	.00	4.33
July 31	46	89	20	90	.00	4.33
August 7	42	86	13	91	.00	4.33
August 14	48	85	19	86	.00	4.33
August 21	49	75	40	90	.00	4.33
August 28	46	87	18	89	.17	4.50
September 4	47	73	43	90	2.41	6.91
Average for Season	45	78	29	90	Total for Season	6.91



**SUMMARY OF WEATHER REPORTS FOR LAST 15 YEARS:  
1912 to 1926**

Year	Precipitation by Months				Total Precipitation for Season	Average Minimum Temperature for Season	Average Maximum Temperature for Season
	May	June	July	Aug.			
1912	No data	1.14	.72	2.43	4.29	54	87
1913	No data	2.87	.81	.88	4.56	47	82
1914	No data	2.09	.51	.09	2.69	48	83
1915	No data	2.30	1.74	.31	4.35	46	81
1916	No data	1.96	3.11	1.46	6.53	45	77
1917	No data	.54	.01	.00	.55	45	77
1918	No data	1.09	1.75	1.46	4.30	49	79
1919	No data	.32	.00	.58	.90	50	84
1920	No data	.96	1.00	1.09	3.05	46	80
1921	No data	.89	1.10	1.01	3.00	45	79
1922	No data	.24	.23	1.56	2.03	47	84
1923	No data	6.17	1.68	.85	8.70	47	80
1924	.06	1.02	1.27	.99	3.34	43	86
1925	1.91	1.62	.11	1.36	5.00	48	81
1926	1.12	3.02	.19	2.58	6.91	45	78
Ave. for Period	*1.03	1.75	.95	1.11	4.01	47	81

\*Three years average only for month of May.

**ORGANIZATION OF REGULAR PROTECTIVE FORCE  
NAMES AND LOCATIONS OF STATIONS**

1925

Gold Hill, Sec. 25, Twp. 42 N., Rge. 4 W.	1 Lookout man—(Forest Service)
Dennis Butte, Sec. 15, Twp. 43 N., Rge. 3 W.	1 Lookout man—(Forest Service)
Sand Creek, Sec. 3, Twp. 41 N., Rge. 2 W.	1 Lookout man—(Forest Service)
Sand Creek, Sec. 3, Twp. 41 N., Rge. 2 W.	1 Smoke Chaser—(Association)
Potato Hill, Sec. 14, Twp. 40 N., Rge. 2 W.	1 Lookout man—(Association)
Mason Butte, Sec. 17, Twp. 38 N., Rge. 1 E.	1 Lookout man—(Association)
Jackson Mt., Sec. 12, Twp. 40 N., Rge. 1 E.	1 Lookout man—(Association)
Elk Butte, Sec. 5, Twp. 40 N., Rge. 3 E.	1 Lookout man—(Association)
Jericho, Sec. 17, Twp. 39 N., Rge. 3 E.	1 Lookout man—(Association)
	1 Smoke Chaser—(Association)
Gold Butte, Sec. 35, Twp. 40 N., Rge. 3 E.	1 Lookout man—(Association)
	1 Smoke Chaser—(Association)
Hemlock Butte, Sec. 12, Twp. 41 N., Rge. 3 E.	1 Lookout man—(Association)
Stony Creek, Sec. 30, Twp. 42 N., Rge. 3 E.	1 Lookout man—(Association)
Freezout, Sec. 12, Twp. 42 N., Rge. 3 E.	1 Lookout man—(Association)
Freezout, Sec. 12, Twp. 42 N., Rge. 3 E.	2 Smoke Chasers—(Forest Service)
Stocking Meadow, Sec. 1, Twp. 41 N., Rge. 4 E.	1 Lookout man—(Association)
	2 Smoke Chasers—(Association)



Smith Lookout, Sec. 17, Twp. 41 N., Rge. 6 E.	1 Lookout man—(Association) 1 Smoke Chaser—(Association)
Goat Mt., Sec. 16, Twp. 42 N., Rge. 5 E.	1 Lookout man—(Association) 1 Smoke Chaser—(Association)
Little Green Mt., Sec. 9, Twp. 39 N., Rge. 3 E. (This Lookout used in conjunction with Jericho as they are only one mile apart.)	1 Lookout man—(Association)
Summer Headquarters, Elk River, Idaho.	
Base of Supplies and General Headquarters of:	
Chief Fire Warden	2 Packers
Headquarters Cook	3 to 6 Smoke Chasers
2 Pack Trains, 9 head stock each	Auto Transportation
Bovill, Idaho, Supply Base, Junction of W. I. & M. and C. M. & St. P. Railroads.	
2 Smoke Chasers	Auto Transportation
1 Packer	Warehouse, etc.
1 Pack Train, 7 to 9 head stock	
Princeton, Idaho, on W. I. & M. Ry.	
1 Smoke Chaser—Association	Headquarters of Forest Ranger and
Furnished Auto Transportation.	2 Forest Service Smoke Chasers.
Harvard, Idaho, on W. I. & M. Ry.	1 Smoke Chaser—(Association)
John English Ranch, Sec. 23, Twp. 42 N., Rge. 2 W.	1 Smoke Chaser—(Association) Auto Transportation
Wm. Duff Ranch, Sec. 22, Twp. 42 N., Rge. 2 W.	1 per diem Smoke Chaser— (Association)
Chas. Graves Ranch, Sec. 24, Twp. 42 N., Rge. 2 W.	1 per diem Smoke Chaser— (Association)
Camp 14, Sec. 4, Twp. 40 N., Rge. 2 W.	1 Smoke Chaser—(Association) Auto Transportation
Camp 6, Sec. 16, Twp. 40 N., Rge. 1 W.	1 Smoke Chaser—(Association) Auto Transportation
Camp 2, Sec. 30, Twp. 42 N., Rge. 1 E.	1 Smoke Chaser—(Association)
Moscow, Idaho	1 Smoke Chaser—(Association) Auto Transportation
Park, Idaho	1 Smoke Chaser—(Association) Auto Transportation
Crescent, Idaho	1 Smoke Chaser—(Association)
Mason Meadow, Sec. 8, Twp. 38 N., Rge. 1 E.	2 Smoke Chasers—(Association)
Badger Meadow, Sec. 30, Twp. 41 N., Rge. 2 E.	2 to 3 Smoke Chasers—(Association)
Upper Basin, Sec. 23, Twp. 41 N., Rge. 2 E.	2 Smoke Chasers—(Association)
Bark Camp, Sec. 12, Twp. 40 N., Rge. 3 E.	2 Smoke Chasers—(Association)
Lew Boehl's Cabin, Sec. 25, Twp. 41 N., Rge. 4 E.	3 Smoke Chasers—(Association) 1 Packer; 9 head stock
Cedar Creek, Sec. 33, Twp. 42 N., Rge. 5 E.	5 to 10 men emergency fire crew on trail work—(Association)
Stony Creek, Sec. 28, Twp. 42 N., Rge. 3 E.	5 to 10 men emergency fire crew on trail work—(Association)
Schill's Cabin, Sec. 5, Twp. 38 N., Rge. 3 E.	2 to 5 Smoke Chasers—(Association)
Duross' Sec. 19, Twp. 38 N., Rge. 2 E.	1 Smoke Chaser—(Association)
Piper's, Sec. 18, Twp. 38 N., Rge. 2 E.	2 per diem Smoke Chasers— (Association)
No permanent base—2 White Pine Blister Rust men.	

That part of the Palouse Division of the St. Joe National Forest which is in the Potlatch Forest Protective District is protected under a cooperative agreement between the Forest Service and the Association. The area lying west of Strychnine Creek is protected by the Forest Service. That portion lying to the east of Strychnine Creek is protected by the Association.

The Forest Service also paid the salaries and cost of subsistence of two men stationed at Freezout this year, in lieu of paying the Association the cost of protection of National Forest lands in Townships 42 North, Range 3 East, and 42 North, Range 4 East.

On May 31st there were twenty-eight regular men in our employ. This number was increased to fifty during June and further increased to seventy-eight during July. Early in August, the number of regular men was still further increased to ninety. This number was reduced again after August 15th and further reduced, during September, to ten men. Seven men were kept on until the last of October, owing to the dry weather. At times, during the last few days of July and up to August 12th, from fifty to one hundred fifty temporary fire fighters were employed, in addition to the regular protection force.

#### 1926

The same organization as that of 1925 was maintained during the 1926 season with the exception of the following changes:

The trail crew stationed on Cedar Creek, Section 33, Township 42 North, Range 5 East, in 1925, was stationed at the mouth of Stony Creek, in Section 21, Township 41 North, Range 4 East.

There were three White Pine Blister Rust men in 1926 and at times during the worst part of the Season, the number of men in our trail crews and at different Smoke Chaser bases was increased to take care of local hazards. The largest number of men on the regular protection force was 105. This number was maintained for a short time during August. Thirty to forty temporary fire fighters were employed for a few days at a time on three different occasions during the season.

#### DETECTION

##### 1925

The placing of Lookout Men began the latter part of June and was completed during the first few days in July. A new Lookout Station was established this year on Goat Mountain, in Section 16, Township 42 North, Range 5 East. We are now



using sixteen primary Lookout points—all located within the District.

The detection and location of fires was accomplished primarily by our Lookout Men, as usual. However, we were assisted to some extent by settlers, tourists and the general public.

We also had the cooperation of the Clearwater Forest Protective District and of the St. Joe National Forest, as heretofore. No trouble was experienced in the prompt detection and accurate location of all fires occurring prior to July 29th. From that time until about August 15th, the Lookouts were handicapped a great deal by dense smoke from fires outside of our District. At times this smoke entirely obliterated the views from the Lookout points and the prompt detection and accurate location of fires by our regular Lookout System was impossible. This resulted in having to patrol the territory ordinarily covered by Lookouts.

The assistance of one of the Government Forest Patrol Air Planes from Spokane was secured on one occasion during this smoky period. It chanced to be the worst day of the season for smoke, however, and not much was accomplished in the way of locating fires. The visibility was more nearly normal again after August 15th, as the smoke was cleared away by a rain about that time.

With regard to Aeroplane Patrol, let me say that I made an inspection trip by aeroplane on a clear day later in the season, and I am thoroughly convinced that the use of the aeroplane will result in greatly increased efficiency in fire detection.

#### 1926

Because the dry season set in somewhat earlier this year than last, the more important lookout points were manned early in June and all our Lookout men were on duty before July 1st. They were taken off earlier than last year, owing to more favorable weather conditions during the latter part of the season.

Although we were again handicapped somewhat by poor visibility during the latter part of July and the first half of August, we succeeded in securing fairly prompt detection of our fires this year without the assistance of Aeroplane Patrol.

#### SUPPRESSION

##### 1925

No trouble in handling the fire situation was experienced prior to the occurrence of one of the worst electric storms we have ever had, on the night of July 28th.

Up to that time, we had had forty-six fires, only two of

which were Class "C". These were the "Camp A" fire, which occurred in the Potlatch Lumber Company's operations, in the Upper Elk Creek Basin, on July 11th, and the "Camp 10" fire, which also occurred in the operations of the Potlatch Lumber Company in Township 40 North, Range 2 West, on July 17th.

The "Camp A" fire burned over an area of forty-one acres of newly cut logs and four acres of green timber adjoining. This fire is thought to have been set by a Shay engine or steam loader. It was entirely extinguished by the Potlatch Lumber Company at its own expense.

The "Camp 10" fire was also handled entirely by the Potlatch Lumber Company at no expense to the Association. This fire was set accidentally in blasting stumps, in connection with road construction. It was discovered within a few minutes of the time it started and an attempt was made by one or two men who were on the ground to extinguish it, but to no avail. The fire started shortly before 4:00 P. M., and had burned over 330 acres by 8:00 P. M. About 300 men were immediately mobilized by the Potlatch Lumber Company and the fire was well under control by 8:00 o'clock the next morning. The area burned over was partly covered by newly cut logs and all of it had been recently logged off.

On the day this fire started, a strong wind was blowing; the temperature ranged from 90° to 93° from noon until 4:00 P. M. and the relative humidity ranged between 10 and 20 per cent from 12:45 P. M. to 7:30 P. M. These conditions probably account for the rapid spread of this fire.

Between July 29th and August 13th, nearly one hundred fires were put out by the Association. In order to do this it was necessary to employ a good many temporary men, as our regular protection force was not large enough to successfully cope with the situation. These extra men were generally furnished by the Potlatch Lumber Company, which is the largest employer in the vicinity. However, other operators furnished us with all the men they had at times.

We succeeded in putting out a large percentage of our fires before they got beyond the Class "A" stage, which is less than one-fourth acre. There are always a few fires, however, which will be sure to get a start when so many occur at once. As a rule the fires which are not put out within twenty-four hours after they start are likely to require more than one or two Smoke Chasers to extinguish them. Out of a total of 153 fires, fourteen were Class "C". The largest of these Class "C" fires burned over 659 acres; the smallest, 10 acres.



The most destructive and also the most costly fire of the season was started by lightning on July 28th. This fire was located between the Main North Fork and the Little North Fork of the Clearwater River, in Township 41 North, Range 5 East. It was set about 10:00 P. M. on the north side of the ridge between the two streams mentioned. The "strike" was witnessed by the men at Stocking Meadow Lookout, those at the Smith Lookout and by the Cedar Creek Trail crew. This fire lost no time in getting to the top of the ridge, which was about half a mile from its starting point. The two men at Smith Lookout arrived at the fire at daylight the next morning. The trail crew of seven or eight men arrived shortly after, but the fire then covered about 250 acres of very rough country. Therefore, more men had to be sent out from Elk River, a distance of about thirty-five miles. This fire burned over 659 acres, mostly old burn and brush land that has been burned over some twenty-odd years ago. A part of the area burned, however, was timbered and about 1200 M feet of merchantable green timber was destroyed.

Other Class "C" fires which required temporary crews were:

The Manson fire—Sections 2 and 3, Twp. 40 N., Rge. 3 W, 130 acres.

The Buswell fire—Section 10, Twp. 40 N., Rge. 5 W. 100 acres.

The Trail fire—Section 19, Twp. 38 N., Rge. 1 E. 20 acres.

The Winton fire—Section 28, Twp. 41 N., Rge. 1 E. 25 acres.

The Munson Pacific fire—Section 4, Twp. 39 N., Rge. 1 E. 20 acres.

The Gold Butte fire—Sections 22 and 27, Twp. 40 N., Rge. 3 E. 28 acres.

The Robinson Creek fire—Section 8, Twp. 40 N., Rge. 4 E. 10 acres.

The Falls Creek fire—Section 26, Twp. 39 N., Rge. 3 E. 22 acres.

The Section Six fire—Section 6, Twp. 39 N., Rge. 4 E. 16 acres.

The season was later than usual, which resulted in our having a few fires late in September.

No labor troubles of any kind were experienced and all men employed by the Association rendered satisfactory service.

Our portable fire pumps were used in putting out a number of small fires which occurred where water was handy. The first pump we purchased—"The Northern Special"—gave rather unsatisfactory service this year. It broke down on two different occasions and was out of commission a good part of the time

when most needed. The "Pacific Ross Pumper", Type B, which was purchased last year, rendered satisfactory service. Another "Pacific Ross Pumper", Type N, was purchased in 1925. This pump has proved to be the most satisfactory of any we have ever had.

## FIRES—1925

Location		Class				Causes							TOTAL	
Twp.	Rge.	A	B	C	Total	Lightning	Campers	Smokers	Brush Burning	Incendiary	Lumbering	Miscellaneous		Unknown
													39N	
40N	1W	3	1		4	2		1					1	4
41N	1W	13	2		15	11		2			1		1	15
42N	1W	2	1		3	2	1							3
40N	2W			1	1							1		1
42N	2W	5			5		3						2	5
43N	2W	1			1	1								1
*41N	3W		1		1	1								1
40N	4W			1	1			1						1
41N	4W	3	3	1	7	2	1	1				1	2	7
*42N	4W	2		1	3				1			2		3
*43N	4W			1	1							1		1
40N	5W			1	1			1						1
41N	5W		1		1						1			1
38N	1E	3	3	1	7	5	1			1				7
39N	1E	1			1		1							1
40N	1E	7	1		8	3		3			2			8
41N	1E	9		1	10	8		1				1		10
38N	2E	11	1		12	12								12
39N	2E	6	7	1	14	11		3						14
40N	2E	14	3		17	9	5	1			1	1		17
41N	2E	3	2	1	6	2		1			3			6
38N	3E	2			2	1		1						2
39N	3E	7	8	1	16	16								16
40N	3E	4	1	1	6	6								6
41N	3E		2		2	2								2
39N	4E			1	1	1								1
40N	4E		1		1	1								1
41N	4E		2		2	2								2
42N	4E	1			1	1								1
41N	5E			1	1	1								1
Totals		97	42	14	153	101	15	14	1	1	8	7	6	153
Per cent		63	28	9	100	66	10	9	1	1	5	4	4	100

\*Fires within St. Joe National Forest handled by the Forest Service.



**REPORT OF LAND BURNED OVER 1925 SEASON, BY LEGAL SUBDIVISIONS**

DESCRIPTION				ACRES BURNED OVER					DAMAGE		
Township	Range	Section	Subdi- vision	Merch. Thr.	Repro- duction	Brush Land	Cut-over Land	Old Burns	TOTAL	M Ft. Merch. Thr.	Other
39N	1W	22	SWNE	5.00					5.00		
39N	1W	36	NWNE					10.00	10.00		
40N	1W	7	NWNW				18.00		18.00		
40N	1W	7	SWNW				40.00		40.00		25 M ft. Logs
40N	1W	7	SENW				10.00		10.00		
40N	1W	7	NWSW				32.00		32.00		
40N	1W	7	NESW				5.00		5.00		
40N	1W	24	SENW	2.50					2.50	10	
40N	1W	26	SWNW				Spot				
40N	1W	28	NESW				Spot				
40N	1W	33	SENE	Spot							
41N	1W	2	SWSW					Spot			
41N	1W	10	NESW				Spot				
41N	1W	10	NESW					Spot			
41N	1W	12	SWSW					Spot			
41N	1W	23	SENE				Spot				
41N	1W	24	SWNW				Spot				
41N	1W	24	SESE				Spot				
41N	1W	24	NWNW				Spot				
41N	1W	27	NWNW				2.00		2.00		
41N	1W	31	SWNW				1.00		1.00		
41N	1W	33	NENE	Spot							
41N	1W	33	NWSE	.20					.20		
41N	1W	34	SWNE	Spot							
41N	1W	35	SWNE				Spot				
41N	1W	36	NENE				Spot				
42N	1W	19	SWSW	Spot							
42N	1W	22	SWNE				1.00		1.00		
42N	1W	24	NESE				.25		.25		
40N	2W	12	NWNW				22.00		22.00		
40N	2W	12	SWNW				10.00		10.00		
40N	2W	12	NENW				28.00		28.00		
40N	2W	12	SENW				31.00		31.00		
40N	2W	12	NWNE				24.00		24.00		
40N	2W	12	SWNE				37.00		37.00		
40N	2W	12	NENE				21.00		21.00		
40N	2W	12	SENE				40.00		40.00		
40N	2W	12	NWSE				4.00		4.00		
40N	2W	12	NESE				8.00		8.00		
42N	2W	1	SWSW	Spot							
42N	2W	21	SENW	Spot							
42N	2W	28	NWNE	Spot							
42N	2W	30	NESE	Spot							
42N	2W	31	NWSW	Spot							
43N	2W	35	NENE	Spot							
41N	3W	30	SENW	1.25					1.25	3	

## POTLATCH TIMBER PROTECTIVE ASSOCIATION

DESCRIPTION			ACRES BURNED OVER					DAMAGE			
Township	Range	Section	Subdi- vision	March, Thr.	Repro- duction	Brush Land	Cut-over Land	Old Burns	TOTAL	M. Ft. rch, Thr.	Other
40N	4W	2	W $\frac{1}{2}$ SW				65.00		65.00		6 M logs 118 ties
40N	4W	3	E $\frac{1}{2}$ SE				65.00		65.00		6 M logs 118 ties
41N	4W	7	NWNE		.20				.20		
41N	4W	7	SESW		.12				.12		
41N	4W	11	SESE				Spot				
41N	4W	17	SESE		1.00				1.00		
41N	4W	31	SWSW				4.00		4.00		
41N	4W	32	NENW	.50					.50	2	
41N	4W	34	NWNW				4.00		4.00		
42N	4W	5	SWSW		15.00				15.00		
42N	4W	6	S $\frac{1}{2}$ SE		43.00				43.00		
42N	4W	7	NENE	30.00					30.00	31	
42N	4W	8	NWNW		2.00				2.00		
42N	4W	26	SWSE		Spot						
42N	4W	26	SESE				Spot				
43N	4W	28	SWNE		10.00	18.00			28.00	28	
40N	5W	10	NW $\frac{1}{4}$			100.00			100.00		
41N	5W	34	SENE			.25	.25		.50		
38N	1E	6	SWSE					1.50	1.50		
38N	1E	12	NESW		.10				.10		
38N	1E	19	NWSE					20.00	20.00		
38N	1E	23	SWSW			1.00			1.00		
38N	1E	31	SWSW		.10				.10		
38N	1E	33	SESE	Spot							
38N	1E	36	SWSW					1.50	1.50		
39N	1E	2	NWSE			Spot					
40N	1E	5	SESE	.20					.20		
40N	1E	7	SENE				Spot				
40N	1E	7	NWSE				.15		.15		
40N	1E	7	SWNE				.10		.10		
40N	1E	16	SWNW				.20		.20		
40N	1E	17	NWNE	Spot							
40N	1E	25	NWNE				2.50		2.50		
40N	1E	36	NWNE		.20				.20		
41N	1E	7	SESW				Spot				
41N	1E	7	NWSW				Spot				
41N	1E	18	NESW	Spot							
41N	1E	19	NESE	Spot							
41N	1E	20	NESW				Spot				
41N	1E	28	NESW				25.00		25.00		
41N	1E	30	NWSW				Spot				
41N	1E	30	SWSW				Spot				
41N	1E	31	SENE				.10		.10		
41N	1E	31	NWSW		.12				.12		
38N	2E	3	SWSW	2.00					2.00		
38N	2E	4	NWSE					.25	.25		
38N	2E	5	SENE	Spot							
38N	2E	5	SWNE	Spot							
38N	2E	7	SWNE			.10			.10		
38N	2E	7	SENE	Spot							



COMBINED ANNUAL REPORTS—1925-1926

DESCRIPTION				ACRES BURNED OVER					DAMAGE	
Township	Range	Section	Subdi- vision	Repr. duction	Cut-over Land	Brush Land	Old Burns	TOTAL	M Ft. Mch. Tpr.	Other
38N	2E	7	SENW		.20			.20		
38N	2E	8	NESW				.25	.25		
38N	2E	16	SWNE		Spot					
38N	2E	17	NESW		.25			.25		
38N	2E	20	SWNE			Spot				
38N	2E	20	SWNE			.25		.25		
39N	2E	4	NESW				20.00	20.00		
39N	2E	6	SENE	Spot						
39N	2E	7	NESE	Spot						
39N	2E	8	NWNW			2.00		2.00		
39N	2E	9	NWNW			Spot				
39N	2E	9	NWSW	3.00				3.00		
39N	2E	9	SWNW			.50		.50		
39N	2E	11	NENW		Spot					
39N	2E	14	SENW		Spot					
39N	2E	14	NWSE		Spot					
39N	2E	15	NWNE				1.00	1.00		
39N	2E	16	SENW			6.00		6.00		
39N	2E	16	NESW	2.00				2.00	100	
39N	2E	17	NWSE				4.00	4.00		
39N	2E	17	NESE				1.00	1.00		
40N	2E	9	NESW	Spot						
40N	2E	9	NWNE	.15				.15		
40N	2E	9	NWSE	Spot						
40N	2E	9	NWSE	Spot						
40N	2E	10	NESW			1.00		1.00		
40N	2E	11	NENW				.10	.10		
40N	2E	14	NWNW			.20		.20		
40N	2E	14	NESE			Spot				
40N	2E	14	NESW			Spot				
40N	2E	14	NWSE			Spot				
40N	2E	15	NENE			1.00		1.00		
40N	2E	19	NWNE			1.50		1.50		
40N	2E	23	SESE			Spot				
40N	2E	23	NWSE			Spot				
40N	2E	26	NWSW			Spot				
40N	2E	28	NESE			Spot				
40N	2E	28	NENE				1.00	1.00		
41N	2E	11	NESE				.10	.10		
41N	2E	12	NENW				.50	.50		
41N	2E	14	SWSW			3.50		3.50		5 M logs
41N	2E	23	NWNW			6.00		6.00		5 M logs
41N	2E	25	SWNW	Spot						
41N	2E	25	SWNW	4.00		3.00		7.00		54 M logs
41N	2E	25	NWSW			24.00		24.00		189 M logs
41N	2E	26	SENE			4.00		4.00		31 M logs
41N	2E	26	NESE			10.00		10.00		76 M logs
41N	2E	26	NWSE			Spot				

## POTLATCH TIMBER PROTECTIVE ASSOCIATION

DESCRIPTION				ACRES BURNED OVER				DAMAGE			
Township	Range	Section	Subdi- vision	Merch. Thr.	Repro- duction	Brush Land	Cut-over Land	Old Burns	TOTAL	M. Ft. Merch. Thr.	Other
38N	3E	5	NENE	Spot							
38N	3E	30	NENW					Spot			
39N	3E	4	NWNW	Spot							
39N	3E	5	SESE		2.50				2.50		
39N	3E	15	SESE			.50			.50		2
39N	3E	15	NENW	2.00					2.00		20
39N	3E	18	SENE	.12					.12		
39N	3E	21	SESW	Spot							
39N	3E	26	SWNW	4.50					4.50		50
39N	3E	26	SENW	18.00					18.00		150
39N	3E	28	NWSW	.20					.20		5
39N	3E	28	SESW	1.50					1.50		18
39N	3E	28	SWSW	1.00					1.00		40
39N	3E	29	SESE	.50					.50		10
39N	3E	29	NWSE	.50					.50		10
39N	3E	30	NWSE	1.00					1.00		23
39N	3E	30	SWSE	1.00					1.00		23
39N	3E	31	SESE	1.00					1.00		16
39N	3E	31	NWNE			.50			.50		
39N	3E	32	SWNE	2.00					2.00		75
39N	3E	32	NENE	.20					.20		4
40N	3E	7	NWSW				Spot				
40N	3E	8	SWSW				Spot				
40N	3E	22	SESW	11.00					11.00		198
40N	3E	22	SWSE	6.00					6.00		108
40N	3E	23	SENE	.25					.25		2
40N	3E	26	NWSE	2.00					2.00		
40N	3E	27	NENW	5.00					5.00		90
40N	3E	27	NWNE	6.00					6.00		108
40N	3E	33	SESW					.20	.20		
41N	3E	24	NESW					3.00	3.00		
41N	3E	35	NWNW	5.00					5.00		25
39N	4E	6	NWNE					3.00	3.00		
39N	4E	6	NENE					1.00	1.00		
39N	4E	6	SWNE	6.00					6.00		40
39N	4E	6	SENE	6.00					6.00		40
40N	4E	8	SENE	4.00					4.00		15
40N	4E	8	NESE	6.00					6.00		25
41N	4E	4	SENW					2.00	2.00		
41N	4E	28	SWSW	1.00					1.00		
42N	4E	9	NENE					Spot			
41N	5E	11	SESE	9.00					9.00		90
41N	5E	12	SWSW	1.00					1.00		10
41N	5E	13	SENE					2.00	2.00		
41N	5E	13	NESE					5.00	5.00		
41N	5E	13	NWNE					4.00	4.00		
41N	5E	13	SWNE					30.00	30.00		
41N	5E	13	NWSE					32.00	32.00		
41N	5E	13	NENW	15.00					15.00		150
41N	5E	13	SENW	7.00				33.00	40.00		70
41N	5E	13	NESW					26.00	26.00		
41N	5E	13	NWNW	32.00					32.00		320



DESCRIPTION				ACRES BURNED OVER					DAMAGE		
Township	Range	Section	Subdi- vision	March, 1925	Repre- dication	Brush Land	Cut-over Land	Old Burns	TOTAL	M. Pr. March, 1925	Other
41N	5E	13	SWNW	7.00				33.00	40.00	70	
41N	5E	13	NWSW					13.00	13.00		
41N	5E	14	NENE	30.00				10.00	40.00	300	
41N	5E	14	SENE					40.00	40.00		
41N	5E	14	NESE					1.00	1.00		
41N	5E	14	NWNE	22.00				13.00	35.00	220	
41N	5E	14	SWNE					38.00	38.00		
41N	5E	14	NWSE					2.00	2.00		
41N	5E	14	NENW					32.00	32.00		
41N	5E	14	SENW					29.00	29.00		
41N	5E	14	NWNW					25.00	25.00		
41N	5E	14	SWNW					29.00	29.00		
41N	5E	15	NENE					24.00	24.00		
41N	5E	15	SENE					37.00	37.00		
41N	5E	15	NESE					3.00	3.00		
41N	5E	15	NWNE					24.00	24.00		
41N	5E	15	SWNE					30.00	30.00		
41N	5E	15	NENW					6.00	6.00		
41N	5E	15	SENW					15.00	15.00		
Totals				265.57	74.34	120.80	563.50	606.40	1630.61	2501	397 M Logs 236 Ties

In addition to the fires listed above, four fires outside of the Potlatch Forest Protective District were handled by the Association. Three of these were on the Grosclouse Ranch in Section 9, Township 37, N., Range 1 E.

The total area burned over by the three fires was approximately three and a half acres of slashed land which was being cleared. All of these fires were set by the owner of the land in connection with land clearing operations during the most dangerous time in the season. They were extinguished because they were not being given proper attention by the party responsible for them. A spot fire, probably set by smokers along the Freeman Creek road, in Section 2, Township 37 North, Range 1 East, was extinguished by the Association.

1926

During the period from July 5th. to August 16th., the fire hazard was greater than for some years. The woods were dried out to such an extent as to be almost explosive. Only through the vigilance and loyalty of a strong organization of well-placed, efficient men and the assistance and cooperation of our local lumbermen, was the situation kept in hand.

We had six Class "C" fires within that part of the District

handled by the Association that covered more than ten acres of ground. The largest of these was the "Stony Creek" fire, in Sections 35 and 36, Township 42 North, Range 3 East, within the Main Division of the St. Joe National Forest. This fire burned over an area of 229 acres, most of which had been burned over in 1914. The most destructive fire of the season occurred in Section 19, Township 42 North, Range 5 East and although covering only forty-nine acres of merchantable timber and thirty-five acres of old burn, destroyed practically one million feet of standing timber.

Another fire which did considerable damage occurred in Section 8, Township 42 North, Range 1 West. This fire burned over about ninety acres and destroyed a considerable amount of green timber.

All fires were handled without employing transient labor from outside the District. We did, however, secure the assistance of a Potlatch Lumber Company crew of thirty men in fighting the Stony Creek fire. A crew of about the same size was also obtained from the Winton Lumber Company for a day or two on one occasion. At times a few temporary fire-fighters were hired locally when needed but most of our fires were handled by our regular protection force.



**FIRES 1926**

Location		CLASS				CAUSES							Total	
Twp.	Rge.	A	B	C	Total	Lightning	Campers	Smokers	Brush Burning	Incendiary	Lumbering	Miscellaneous		Unknown
38N	1W	1			1	1								1
39N	1W		1		1	1								1
41N	1W	1	1		2	2								2
42N	1W	1		1	2	2								2
42N	2W	1			1	1							1	1
40N	3W		3		3			1				1	1	3
40N	4W			1	1							1		1
41N	4W		1	1	2			1	1					2
*42N	4W			1	1			1						1
38N	1E	2	1		3	3								3
39N	1E	2			2	1	1							2
38N	2E	1	1		2	2								2
39N	2E	2			2	2								2
40N	2E	8			8	1	5	2						8
38N	3E		1		1		1							1
39N	3E	1			1	1								1
40N	3E	3			3	3								3
41N	3E	4			4	4								4
42N	3E	6	4	1	11	11								11
40N	4E	1			1	1								1
41N	4E	4			4	4								4
42N	4E	2			2	2								2
41N	5E	3			3	3								3
42N	5E	4		2	6	6								6
Total		47	13	7	67	50	7	5	1		2		2	67
Per cent		70	19	11	100	72	10	8	2		4		4	100

\*Fires Handled by the Forest Service.

**POTLATCH TIMBER PROTECTIVE ASSOCIATION REPORT OF  
LAND BURNED OVER 1926 SEASON BY LEGAL SUBDIVISIONS**

DESCRIPTION			ACRES BURNED OVER				DAMAGE			
Township	Range	Section	Subdi- vision	March, Tbr.	Slashings	Old Burns and Brush	Repro- duction	TOTAL	M. Ft. March, Tbr.	Other
38N	1E	12	NWNW	1.00				1.00	8	
38N	1E	27	NWSE				.24	.24		
38N	1E	27	SWSE			.20		.20		
39N	1E	2	NESW			Spot		Spot		
39N	1E	15	SWSW	Spot				Spot		
38N	2E	1	SESW	5.00				5.00	26	
38N	2E	1	SWSE	2.50				2.50	15	
38N	2E	17	NWNW	.10				.10	1	
39N	2E	10	SENE				.10	.10		
39N	2E	18	SWNW			Spot		Spot		
40N	2E	14	NWSE			2 spots		2 spots		
40N	2E	14	SWNE			Spot		Spot		
40N	2E	19	SWNE			Spot		Spot		
40N	2E	23	SESW		Spot			Spot		
40N	2E	23	NWSE			Spot		Spot		
40N	2E	26	NENE			Spot		Spot		
40N	2E	26	NWSE			Spot		Spot		
38N	3E	14	NESW			2.50		2.50		
38N	3E	14	NWSW			3.50		3.50		
39N	3E	20	NWNE				Spot	Spot		
40N	3E	23	SWSE	.24				.24	3	
40N	3E	36	NWSW	.24				.24		
40N	3E	29	SWNE				.10	.10		
41N	3E	6	SWNE			.20	.20	.40		
41N	3E	7	SWNW	Spot				Spot		
41N	3E	21	SWSW	Spot				Spot		
42N	3E	1	SWNE			.20		.20		
42N	3E	12	SWSE			Spot		Spot		
42N	3E	21	SWNW	2.00				2.00	28	
42N	3E	21	NWSW	2.00				2.00	28	
42N	3E	21	SWSW	2.00			1.50	3.50	5	
42N	3E	21	SESW	2.00			.50	2.50	5	
42N	3E	28	NWNW				2.00	2.00		
42N	3E	27	SESE			Spot		Spot		
42N	3E	28	NWSW	.04				.04	12	
42N	3E	29	NENE				Spot	Spot		
42N	3E	31	SWSE	.20				.20	5	
42N	3E	34	SENE	1.00				1.00	18	
42N	3E	35	SWSE	1.00				1.00	40	
42N	3E	35	SWNE			1.00		1.00		
42N	3E	35	SENE			10.00		10.00		
42N	3E	35	NESE			38.00		38.00		
42N	3E	35	NWSE	1.00		14.00		15.00	10	
42N	3E	35	SWSE	1.00				1.00	10	
42N	3E	35	SESE	1.00				1.00	2	
42N	3E	36	SENE			3.00		3.00		
42N	3E	36	SWNW			10.00		10.00		
42N	3E	36	NESW	2.00		34.00		36.00	20	
42N	3E	36	NWSW			40.00		40.00		



DESCRIPTION				ACRES BURNED OVER				DAMAGE		
Township	Range	Section	Subdi- vision	Merch. Timber	Slashings	Old Burns and Brush	Repro- duction	TOTAL	M Ft. Merch. Tbr	Other
42N	3E	36	SWSW	5.00				5.00	21	
42N	3E	36	SESW	1.00		8.00		9.00	2	
42N	3E	36	NESE	5.00				5.00	50	
42N	3E	36	NWSE	5.00		20.00		25.00	50	
42N	3E	36	SWSE	13.00		11.00		24.00	46	
42N	3E	36	SESE	6.00				6.00	30	
40N	4E	17	SENE			Spot		Spot		
41N	4E	5	SWSW			.25		.25		
41N	4E	10	NWSE	.20				.20		
41N	4E	15	NWSE			.20		.20		
41N	4E	29	NESE	Spot				Spot		
42N	4E	25	SWNE	Spot				Spot		
42N	4E	36	NWNW	.10				.10		
41N	5E	12	SWNE	Spot				Spot		
41N	5E	13	NENE				Spot	Spot		
41N	5E	18	NESW	Spot				Spot		
42N	5E	17	SENE			Spot		Spot		
42N	5E	19	SWNW	1.00				1.00	10	
42N	5E	19	NWSW	7.00			4.00	11.00	190	
42N	5E	19	NESW	5.00		6.00		11.00	100	
42N	5E	19	SESW			17.00		17.00		
42N	5E	19	NESE	2.00				2.00	40	
42N	5E	19	NWSE	24.00		1.00		25.00	432	
42N	5E	19	SWSE	16.00		11.00		27.00	288	
42N	5E	19	SESE	2.00				2.00	40	
42N	5E	20	NWNE	.10				.10		
42N	5E	22	SWNE			Spot		Spot		
42N	5E	34	NESE	Spot				Spot		
38N	1W	23	SESE	Spot				Spot		
39N	1W	36	NENW			1.00		1.00		
41N	1W	22	SWSE		Spot			Spot		
41N	1W	27	NWNE			5.00		5.00		
42N	1W	8	SWNE	9.00				9.00	20	
42N	1W	8	SENE	30.00				30.00	70	
42N	1W	8	NESE	25.00				25.00	50	
42N	1W	8	NWSE	20.00				20.00	40	
42N	1W	9	SWNW	8.00				8.00	16	
42N	1W	9	NWSW	2.00				2.00	4	
42N	1W	19	NWSW	.20				.20	1	
42N	2W	21	NESW	Spot				Spot		
40N	3W	12	SWNW			1.00		1.00		
40N	3W	18	NESE		1.50			1.50		15 cedar poles
40N	3W	18	SESE		2.00			2.00		
40N	4W	5	E½SE		30.00			30.00	100	
41N	4W	18	NESE		16.00			16.00		
41N	4W	18	NWSE		20.00			20.00		
41N	4W	22	NWSE		.75			.75		
42N	4W	5	SWNW				6.00	6.00		

DESCRIPTION				ACRES BURNED OVER				DAMAGE		
Township	Range	Section	Subdi- vision	Merch. Tbr.	Slashings	Old Burns and Brush	Repro- duction	TOTAL	M. Ft. Merch. Tbr.	Other
42N	4W	5	SENW				36.00	36.00		
42N	4W	5	NESW				30.00	30.00		
42N	4W	5	NWSW				5.00	5.00		
42N	4W	5	SESW				2.00	2.00		
42N	4W	5	NWSE	3.00				3.00	8	
			Totals	213.92	70.25	238.05	87.64	609.86	1844	15 cedar poles

Two fires of incendiary origin, not included in the above report, occurring in Sections 8 and 9, Township 37 North, Range 1 East, about one mile outside the boundaries of the Potlatch Forest Protective District, were also extinguished by the Association. The southern part of the District was threatened by them and the action taken was necessary for that reason. Approximately 500 acres of old burn, brush, and slashed land in the process of clearing were burned over by the two fires.

#### STANDARD CLASSIFICATION OF FIRES

Class "A" .....	Less than $\frac{1}{4}$ Acre
Class "B" .....	$\frac{1}{4}$ Acre to 10 Acres
Class "C" .....	Over 10 Acres

#### Table showing number fires originating on different Types of Land

	1925	1926
Merchantable Timber .....	64— 42%	26— 39%
Cut-over Lands and Slashings .....	56— 37%	12— 18%
Old Burns, Reproduction and Brushlands....	33— 21%	29— 43%
Total.....	153—100%	67—100%



Fires from all causes during the last seven years from 1920 to 1926, inclusive.

Acreage and classification of land burned over, and damage for entire period.

#### CLASSIFICATION OF LAND BURNED OVER—ACRES

Cause	Number Fires	Merch. Timber	Cutover & Slashings	Old Burns & Brushland	Reproduc- tion	Total	M. Ft. Merch. Timber	M. Ft. Logs Poles, Etc.	Other
Lightning .....	460	2,582	659	4,814	683	8,738	18,401	1,079	none
Lumbering .....	34	139	2,283	243	none	2,665	1,071	572	1 auto
Campers .....	81	6	14	28	6	54	23	none	none
Smokers .....	63	40	254	1	139	434	308	520	none
Road and High- way Construction....	7	none	2	none	1	3	none	none	none
Ranchers' Clearing ....	25	68	65	7	22	162	600	none	none
Incendiary .....	17	61	6	22	none	89	73	none	none
Miscellaneous and Unknown .....	67	7	1,193	23	36	1,259	6	1,025	none
Total .....	754	2,903	4,476	5,138	887	13,404	20,482	3,196	1 auto

#### INCENDIARISM

But one incendiary fire is known to have occurred in 1925. It is thought this was started by a settler living in the vicinity, with the usual motive, namely: To obtain work without going too far from home. The person thought to be responsible for this fire was not employed on it, however.

During the 1926 Season there were no incendiary fires within the District, but there were two fires just outside the boundaries, in Township 37 North, Range 1 East, that were undoubtedly of incendiary origin. This seemed, upon investigation, to be the result of a neighborhood row among some of the settlers in the vicinity. One person was apprehended in the act of putting fire outside the fire trench while our men were engaged in controlling one of these fires, but no conclusive evidence was obtained as to who was originally responsible for either of these fires.

#### LAW ENFORCEMENT

##### 1925.

There were nine arrests and nine convictions for violations of the fire laws in 1925. One for burning brush during the closed

season without permit; one for letting a smudge used for smoking out bees get away; and seven for leaving camp fires burning. Each offender was fined and assessed the costs of the prosecution of his case. Two were also assessed the cost of fighting their fires. The fines assessed ranged from \$10.00 to \$50.00. Two of those convicted of leaving camp fires were sheep herders who, when moving camp, failed to extinguish their camp fires.

#### 1926.

Nine arrests were made and nine convictions were secured in 1926 for violations of the Forestry Laws. Eight convictions were for failing to extinguish camp fires and one for incendiarism. Fines assessed ranged from \$20.00 to \$50.00 each.

#### AREA OF FOREST LANDS PROTECTED IN DISTRICT SIZE OF AVERAGE PROTECTIVE UNIT

##### 1925.

Forest Land only—acres .....	636,779
Number of regular Association employees, .....	90
Average acres protected per man .....	7,075

The above applies to Association employees only, but these figures do not give an accurate idea of the full measure of protection given forest land in this District. In addition to the Association's regular employees referred to above, the larger logging operators employed about thirty-five men whose sole duty it was to patrol lands where logging was being carried on, areas where the slash had not as yet been disposed of, around logging camps and donkey settings and along logging roads and logging railroads. Including these men, who were employed at the expense of the lumber companies, with those regularly employed by the Association, the average area of forest land protected per man in this District in 1925 was 5,174 acres.

##### 1926.

Forest Land only—acres .....	596,558
Number of regular Association Employees .....	105
Average acres protected per man .....	5,673

In addition to the Association's regular employees last referred to the larger operators employed forty men for additional protection about their camps and operating works. Combining these patrolmen with the regular employees of the Association, we find that the average area of forest land protected per man in this District in 1926 was 4,114 acres.

So far as I have been able to learn this is the smallest patrol



unit and the most intensive protection ever given any area of forest land of equal size in the country.

An interesting side-light on the effectiveness and economy of such intensive protection as we have given our forest lands is that our general average cost per acre for the entire District was the lowest of any of the large organizations in Northern Idaho. Incidentally, our fire losses were very small, in spite of an abnormally bad season and many fires, any one or all of which contained the elements and possibilities of disastrous conflagrations, and heavy losses of merchantable timber and young growth. Our small losses and our ability to attack fires almost as soon as they started has been explained by the somewhat exaggerated statement that we "had a man stationed under every tree in the District."

#### CONCLUSION

This report would not be complete without a reference to our new Forestry Law (Chapter 150, Idaho Session Laws of 1925) and some comment on its operation.

In my opinion this law is one of the most progressive steps ever taken by this or any other state and it puts us on an equal footing with any of our commonwealths in the matter of forestry and the conservation and perpetuation of important natural resources. We now have the opportunity and the legal machinery to accomplish results which were quite impossible of attainment under the old Fallon Fire Law, which was in effect from 1907 until our new law became operative.

Since the enactment of the new law the Federal Government has allotted the maximum possible amount of so-called Clarke-McNary funds to Idaho and has given us as much financial cooperation as that given the most populous and politically powerful eastern states, like Maine, New York and Pennsylvania. We are advised that Congress has recently substantially increased the appropriation for Clarke-McNary cooperation with the various states and that Idaho may confidently expect a 40 per cent increase in the funds from this source in 1927, under the present law.

It is true that there are owners of forest lands who are opposed to being compelled to give such property the adequate and effective protection required by the law and it is equally true that there are operators, such as loggers, Cedar men, etc., who urge that our present slash disposal requirements are too stringent and entail too much expense. Then, too, some operators object strenuously to the legal requirement that their slash must be so disposed of as to not kill young forest growth left standing.

Some of this opposition to the law is prompted by purely selfish motives, some by ignorance, and much of it through a lack of that foresight which should enable one to visualize the blackened and devastated Idaho of the near future unless our wonderful forests are given proper protection. The wise and economical use of our forests should be encouraged but foolish and ruthless waste must be stopped and the present law will do just that. The 450,000 people in Idaho have some rights in this connection which must be respected and protected.

Some owners object to having to pay as much per acre for the protection of cut-over and burned-over land as if it were well timbered. These objectors argue that the forest protection charge should be based on assessed valuation, like state and county taxes. Here are the facts regarding the cost of protecting cut-over and burned-over lands in this District.

Our records for the fourteen-year period, 1913 to 1926, inclusive, show that 82 per cent of the total amount spent by this Association for fighting fires was spent on cut-over, burned-over and reforesting lands; that is to say, on the very class of land on which these people object to paying their pro rata share of the forest protection charges. Only 18 per cent of the total amount spent in the same period for fire-fighting was expended in merchantable, green timber. Of course it is true that the former practice of broad-cast burning of slashings, permitted under our old Fallon Fire Law, was largely responsible for the heavy fire-fighting expense on cut-over lands. But, even under the safeguarding provisions and restrictions of our new Forestry Law, cut-over and burned-over lands will always be more likely to burn over and more expensive to fight fire on than land covered with a valuable stand of merchantable green timber.

Our present Forestry Law is simple, effective practical and comprehensive and has enough teeth and claws to make its enforcement possible. True, two years operation under it has developed some features which should be changed slightly, but in the main and in all really important particulars it is just what we have needed for the past twenty years. Its flexibility is one of its strongest features and it is surprising how nicely it can be made to fit peculiar local conditions.

As your Fire Warden, I have now had two years experience in the application, enforcement and administration of this law and I feel that the results obtained are very gratifying. Most of those directly affected by it are conscientiously endeavoring to live up to its requirements. As evidence of the honest efforts being made in this District to carry out the letter as well as the spirit of the law let me cite the case of one of our larger op-



erators. In addition to paying its full forest protection assessments and advancing money to help finance this association during the season this company spent \$70,000.00 in 1926 in piling and burning its slash: in protecting young unmerchantable timber from slash disposal fires: and in employing a large force of men to patrol its logging operations and suppress those fires which might accidentally get started in its operating work. These expenses were not considered proper charges against the association and were borne entirely and voluntarily by the operator.

Our present Forestry Law is new and not fully understood by some. As time goes on and people become more familiar with it and less disposed to ruin the states future for some small present gain, this law is going to become very popular.

Of course, it is frequently possible to make a good thing better, but, in the case of our Forestry Law, no changes or amendments should be attempted except with the cooperation and advice of those who are thoroughly familiar with all phases of the forest fire problem and the practical application and administration of the law.

Respectfully submitted,  
R. L. Woesner, Fire Warden,  
Potlatch Forest Protection District,  
Idaho

**REPORT OF AUDIT**  
**OF THE**  
**POTLATCH TIMBER PROTECTIVE**  
**ASSOCIATION, POTLATCH, IDAHO**

**for the period**  
**DECEMBER 1, 1924—NOVEMBER 30, 1926**

**by the**  
**BUREAU OF PUBLIC ACCOUNTS**  
**EXECUTIVE DEPARTMENT**  
**STATE OF IDAHO**

**B. E. HYATT, Director**



Boise, Idaho, March 10, 1926.

Hon. C. C. Moore,  
Governor of Idaho,  
Capitol Building.

*Dear Sir:*

I have the honor to submit herewith a report of my audit of the accounting records of the Potlatch Timber Protective Association, principal place of business, Potlatch, Idaho.

The last audit of the records of this Association closed on November 30th, 1924. The period covered by this audit is from December 1, 1924 to December 31, 1925.

Only one member of the Auditing Committee, Mr. Ben E. Bush, was present during the progress of the audit, Mr. Rubedew and Mr. Douglas being absent. Due to the absence of a majority of this committee the disbursement vouchers were not given a thorough examination. Mr. Bush suggested this could be done at later date and if the findings justify a special report one would be made.

The accounting records were examined in detail and found correct in every particular. The records are free from errors and reflect creditably on those responsible for the administration of the affairs of the Association.

No attempt has been made to incorporate into the Association's accounting records at this time the revenue to be derived by this Association at a later date from non-members. Non-members are the owners of timber lands within the Association who do not belong to the Association.

This was the first year to operate the new forestry law and it was found impossible to accomplish in the brief time allotted, all the things that had to be done before the Association could be sure just what non-member lands were liable for assessment. Until a cruise of each legal subdivision or lot can be made the Association will not be able to determine just what lands should be assessed and what lands should not. In the consequent rush to get all lands liable on the assessment roll, on which assessments had not been paid, it is quite evident that some lands have been included which should have been exempted.

If by some oversight lands not liable for assessment have been assessed and the assessment paid, the owner should be refunded the amount he paid. If the lands assessed were not liable and in the absence of payment the assessment has been certified to the County Auditor and put on the tax roll, then the State Forestry Board should instruct the Board of County Commissioners of the proper county to cancel the charge. After all

such matters have been adjusted and the Association has established what lands are liable for assessment purposes, the assessments against non-member land owners will be carried into the Association's accounting records.

Respectfully submitted,  
 B. E. HYATT,  
 Director, Bureau of Public Accounts.

Schedule A

**POTLATCH TIMBER PROTECTIVE ASSOCIATION  
 BALANCE SHEET**

At the Close of Business December 31, 1925.

ASSETS	Detail	Total
Accounts Receivable:		
G. R. Lawrence .....	\$	103.74
Provisions & Supplies Inventory .....	\$ 298.04	
Camp Equipment & Tools Inventory .....	6,289.75	
Horses, Harness & Saddles Inventory.....	4,186.76	
Headquarters Buildings Inventory .....	2,376.31	
Telephone System Inventory.....	3,760.98	
Idaho-Washington Tel. Stock .....	20.00	
Motor Vehicles Inventory .....	900.00	
Wanegan .....	70.36	17,902.20
		18,005.94
 <b>LIABILITIES:</b>		
Potlatch State Bank-O Draft .....	\$	1,561.62
Present Worth Dec. 31, 1925 .....		16,444.32
		18,005.94

Schedule B

**Operation in Surplus or Variation in Present Worth  
 December 31st, 1925**

<b>CREDITS:</b>		
Present Worth, Nov. 30, 1924 .....		\$19,179.28
Clearwater National Forest Credit		15
Charged off .....		19,179.43
		19,179.43
 <b>DEBITS:</b>		
Excess of Expense over Revenue .....	\$	2,212.15
Clearwater Highway District Account		26.40
Charged off .....		496.56
Rupp-Holland Logging Co. Adjustment of Account .....		16,444.32
Present Worth December 31, 1925 .....		19,179.43
		19,179.43



## ACREAGE AND ASSESSMENTS

For 1925

Schedule C

Member	Acres	Assessment No. 1, 3¼c Amount	Assessment No. 2, 4c Amount	Assessment No. 3, 6c Amount	Total Assessment For Season
*State of Idaho .....	135,099	\$ 4,390.72	\$ 5,066.21	\$ 8,105.94	\$17,562.87
Clearwater Timber Co. ....	40,500	1,316.25	1,620.00	2,430.00	5,366.25
Potlatch Lumber Co. ....	184,120	5,983.90	7,364.00	11,047.20	24,395.90
Milwaukee Land Co. ....	16,574	538.65	662.96	994.44	2,196.05
Winton Lumber Co. ....	3,688	119.86	147.52	221.28	488.66
Blackwell Lumber Co. ....	1,120	36.40	44.80	67.20	148.40
Edw. Rutledge Timber Co. ....	147	4.78	5.88	8.82	19.48
Northern Pacific Ry. Co. ....	17,714	575.69	708.55	1,062.82	2,347.06
Rupp Holland Logging Co. ....	16,552	537.94	662.08	993.12	2,193.14
G. R. Lawrence .....	824	26.78	32.96	49.44	109.18
Chas. J. Munson .....	160	5.20	6.40	9.60	21.20
Frank E. Grice .....	160	5.20	6.40	9.60	21.20
Burton L. French .....	160	5.20	6.40	9.60	21.20
Isaac Adams .....	150	4.87	6.00	9.00	19.87
P. A. Enger .....	131	4.26	5.24	7.86	17.36
	417,099	\$13,555.70	\$16,346.20	\$25,025.92	\$54,927.82

\*This Association is a member of the Western Forestry and Conservation Association and contributes annually ¼c per acre to said association. The legislative enactment authorizing the appropriation for forest fire protection prohibits expenditures of this nature. Therefore to adjust this contribution the State was assessed ¼c per acre less on assessment No. 2 than was levied against the other members.

Schedule D

OPERATION IN CASH

Receipts and Disbursements

November 30, 1924—December 31, 1925

RECEIPTS:	Detail	Total
Potlatch Lumber Co. ....		\$24,395.90
Rupp Holland Logging Co. ....		2,032.96
Clearwater Timber Co. ....		5,366.25
Winton Lumber Co. ....		488.66
Edward Rutledge Timber Co. ....		23.89
Milwaukee Land Co. ....		2,693.27
State of Idaho ....		28,561.49
Blackwell Lumber Co. ....		182.00
Northern Pacific Ry. Co. ....		2,610.96
Chas Munson. ....		21.20
Frank Grice ....		21.20
Ben Bush ....		14.97
P. A. Enger ....		17.36
Burton L. French ....		21.20
Isaac Adams ....		19.87
Weeks Law ....		522.12
Clearwater Highway Dist. (Donation) ....		500.00
St. Joe National Forest (Co-op) ....		192.35
Grazing Fees ....		2,406.60
Interest ....		18.51
Borrowed on notes ....		12,000.00
Refunded Outlay:		
Camp Equipment and Tools .....	\$ 202.27	
Patrolling .....	36.60	
Transportation .....	211.25	
Clearing out old Trails .....	36.76	
Board Account .....	38.00	524.88
Sale of Property:		
Horses, Harness and Saddles.....	85.00	
Provisions and Supplies .....	585.26	
Wanigan .....	68.18	738.44
		83,374.08
Cash on Hand November 30, 1924.....		73.28
Bank Over Draft Dec. 31, 1925 .....		1,561.62
		85,008.98



## Schedule D

(Continued)

## OPERATION IN CASH

Receipts and Disbursements (Continued)

November 30, 1924—December 31, 1925

	Detail	Total
<b>DISBURSEMENTS:</b>		
Clearing out old Trails .....		\$ 3,146.63
Fires .....		11,722.26
Miscellaneous Expense .....		1,430.82
Patrol .....	18,451.64	
Air Patrol .....	70.83	18,522.47
Provisions and Supplies .....		8,751.06
Salary & Expense Chief Fire Warden.....		2,878.94
Office Expense .....		1,268.66
New Trails .....		2,631.31
Transportation .....		9,172.19
Camp Equipment and Tools .....		2,416.96
Horses, Harness and Saddles .....		364.25
Headquarters Buildings .....		372.85
Telephone System .....		304.10
Western Forestry & Conservation Ass'n. ....		705.28
Maintenance Headquarters .....		85.78
Maintenance Telephone System .....		693.85
Lookout Development .....		619.84
Headquarters Expense .....		1,803.30
Subsistence .....		1,969.41
Liability Insurance .....		1,065.66
Grazing Fees Remitted to Members .....	2,406.60	
Less Credited on Account .....	5.44	2,401.16
Wanigan .....		709.85
Bills Payable—Notes Redeemed .....		22,682.00
Interest .....		79.83
Interest Paid for State of Idaho .....		316.62
Total Disbursements .....		96,115.08
<b>Deductions:</b>		
Disbursements by Items Other than Cash:		
Board .....	9,833.37	
Wanigan .....	521.25	
Transportation .....	90.07	
Office Expense .....	1.30	
Provisions and Supplies .....	155.71	
Subsistence .....	24.80	
Prepaid Liability Insurance .....	479.60	11,106.10
Total Disbursements by check .....		85,008.98

## Schedule E

## Revenue for 1925 Contrasted With Expense

**REVENUE:**

Assessments .....	\$54,927.82
Weeks Law Allotments .....	522.12
Clearwater Highway Dist. Contribution .....	500.00
Personal Contributions .....	14.97
Profit on Provisions and Supplies .....	1,043.23

---

 57,008.14
**EXPENSE:**

Clearing out Old Trails .....	3,109.87
Fires .....	11,529.91
Miscellaneous Expense .....	699.37
White Pine Blister Rust .....	731.45
Patrolling .....	18,485.87
Salary & Expense	
Chief Fire Warden .....	2,878.94
Office Expense .....	1,267.36
Transportation .....	8,905.50
Camp Equipment & Tools .....	1,572.44
Horses, Harness & Saddles .....	738.84
Headquarters Buildings .....	206.64
Telephone System .....	283.08
Interest .....	61.32
Maintenance Headquarters .....	85.78
Maintenance Telephone .....	693.85
Headquarters Expense .....	1,803.30
Motor Vehicles .....	225.00
Subsistence .....	1,314.87
Workmen's Liability Ins. ....	1,065.66
Less Prepaid Insurance .....	479.60
	586.06
New Trails .....	2,631.31
Western Forestry & Conservation Ass'n .....	705.28
Lookout Development .....	619.84
Wanigan .....	84.41

---

 Season's Expense ..... 59,220.29

---

 Excess of Expense over Revenue ..... 2,212.15
 

---

NOTES:—Depreciation included in expense as shown above.

When the books of this Association were closed for the season the Weeks Law contribution based on 1925 expenditures had not been received. The contribution \$522.12 shown above under Revenue was a balance due on 1924 allotment, received during 1925. The Weeks Law contribution for 1925 approximate \$4,500.00.



## Schedule F

## Operation in State Account

## DEBITS—1925

Balance due on 1924 Assessments .....		\$10,682.00
Assessment No. 1, 1925.....	4,390.72	
Assessment No. 2, 1925 .....	5,066.21	
Assessment No. 3, 1925 .....	8,105.94	17,562.87
Interest on Note .....		316.62
		<u>28,561.49</u>

## CREDITS—1925

Mar. 21 By Warrant.....	10,682.00	
Mar 21 By Warrant—Interest .....	321.70	11,003.70
Jul. 17 By Warrant .....		4,341.44
Sep. 5. By Warrant .....		5,015.21
Sep. 17 By Warrant .....		8,201.14
		<u>28,561.49</u>

NOTE:—On March 19, 1925 the State Land Department remitted \$5.08 more than the actual interest charge. This overpayment was adjusted by deducting this amount from assessment No. 1.

## Schedule G

Depreciation on Properties Charged to Expense at Close of Season  
1925

Camp Equipment .....	\$ 1,572.44
Horses, Harness and Saddles .....	738.84
Headquarters Buildings .....	206.64
Telephone System .....	283.08
Motor Vehicles .....	225.00
	<u>3,026.00</u>

## Schedule H

Capital Outlay Purchased During the Season Deducted From  
Expense and Transferred to Property Accounts

Camp Equipment and Tools .....	2,416.96
Horses, Harness and Saddles .....	364.25
Headquarters Buildings .....	372.85
Telephone System .....	304.10
	<u>3,458.16</u>

Schedule I

Reconciliation of the Association's Bank Account With the Potlatch State Bank, Potlatch, Idaho As of December 31, 1925

Dec. 31, 1925, Bank's Certified Balance .....	\$ 3,558.94	
Dec. 31, 1925, Over Draft per Association's Records .....	1,561.62	
		<u>5,120.56</u>

Outstanding Voucher Checks:

1922 No. 3117	4.00	1925 No. 4790	89.00	
1923 No. 3770	19.50	1925 No. 4791	182.34	
1924 No. 4282	811.85	1925 No. 4792	27.05	
1924 No. 4283	16.26	1925 No. 4793	1.50	
1924 No. 4284	53.83	1925 No. 4794	3.00	
1924 No. 4285	658.31	1925 No. 4795	25.00	
1924 No. 4286	220.34	1925 No. 4796	816.17	
1924 No. 4287	90.03	1925 No. 4797	266.96	
1924 No. 4288	85.58	1925 No. 4798	1,009.30	
1925 No. 4612	9.60	1925 No. 4799	103.58	
1925 No. 4613	1.20	1925 No. 4800	24.31	
1925 No. 4694	16.50	1925 No. 4801	65.99	
1925 No. 4769	1.50	1925 No. 4802	109.09	
1925 No. 4783	1.00	1925 No. 4804	1.06	
1925 No. 4784	4.80	1925 No. 4805	1.06	
1925 No. 4785	15.00	1925 No. 4806	1.06	
1925 No. 4786	5.00	1925 No. 4807	.99	
1925 No. 4787	1.39	1925 No. 4808	.87	
1925 No. 4788	79.17	1925 No. 4809	.72	
1925 No. 4789	129.00	1925 No. 4810	4.24	4,957.15

Outstanding Time Checks:

July Pay Roll 1922 .....	12.00	
August Pay Roll 1922 .....	58.35	70.35
June Pay Roll 1924 .....		2.40
July Pay Roll 1925 .....	.11	
August Pay Roll 1925 .....	90.55	90.66
		<u>5,120.56</u>



## Schedule J

ACREAGE USED AS BASIS FOR DISTRIBUTION OF GRAZING  
FEES SEASON OF 1925

Member	Total Acreage	St. Joe Acreage	Outside St. Joe	Acre- age in As- sociation
State of Idaho .....	135,099	11,275	None	123,824
Clearwater Timber Co. ....	40,500	None	None	40,500
Potlatch Lumber Co. ....	184,120	30,990	None	153,130
Milwaukee Land Co. ....	16,574	578	280	15,716
Winton Lumber Co. ....	3,688	None	None	3,688
Blackwell Lumber Co. ....	1,120	1,120	None	None
Edw. Rutledge Timber Co. ....	147	147	None	None
Northern Pacific Ry. Co. ....	17,714	7,702	None	10,012
Rupp-Holland Logging Co. ....	16,552	None	None	16,552
G. R. Lawrence .....	824	None	None	824
Chas J. Munson .....	160	None	None	160
Frank E. Grice .....	160	None	None	160
Burton L. French .....	160	None	None	160
Isaac Adams .....	150	None	None	150
P. A. Enger .....	131	None	None	131
Ben E. Bush .....	113	None	None	113
	<u>417,212</u>	<u>51,812</u>	<u>280</u>	<u>365,120</u>

NOTE:—This Association collects grazing fees only on the leased acreage within the boundaries of the Association.

## Schedule K

Acreage Leased and Factors Used for Approximating Grazing  
Fees for 1925

Members	Acreage	Per Cent	Amount
State of Idaho .....	123,824	.33914	816.17
Clearwater Timber Co. ....	40,500	.11093	266.96
Potlatch Lumber Co. ....	153,130	.41939	1,009.30
Milwaukee Land Co. ....	15,716	.04304	103.58
Winton Lumber Co. ....	3,688	.01010	24.31
Northern Pacific Ry. Co. ....	10,012	.02742	65.99
Rupp Holland Log. Co. ....	16,552	.04533	109.09
G. R. Lawrence .....	824	.00226	5.44
Chas J. Munson .....	160	.00044	1.06
Frank E. Grice .....	160	.00044	1.06
Burton L. French .....	160	.00044	1.06
Isaac Adams .....	150	.00041	.99
P. A. Enger .....	131	.00036	.87
Ben E. Bush .....	113	.00030	.72
	<u>365,120</u>	<u>1.00000</u>	<u>2,406.60</u>

NOTE:—12,033 sheep @ 20 cents per head 2,406.60

Boise, Idaho, December 23, 1926.

Hon. C. C. Moore,  
Governor of Idaho,  
Capitol Building.

*Dear Sir:*

I have the honor to submit herewith for your consideration the annexed report of my audit of the accounts as kept by the Potlatch Timber Protective Association, of which the State of Idaho is a member. The State's holdings in this Association represent 135,099 acres of timbered lands.

The last previous audit of this Association closed on December 31, 1925, therefore this audit covers the period from January 1, 1926 to November 30, 1926.

As usual I found the records of this Association well kept and properly closed for the season 1926. With the exception of one or two entries I found the accounts to be accurate and free from errors.

In checking over the assessments I discovered an error had been made in arriving at Assessment No. 1, charged against the State. By an oversight the State was billed for \$10,308.98, whereas the correct amount was \$10,132.42. The error was corrected by extending to the State an additional credit of \$176.56.

At the conclusion of the season 1925 it was decided by the Directors of this Association that the total assessments levied against members were out of proportion with those assessed against non-members. In order to equalize the assessments it was decided that the members were entitled to a book credit of  $2\frac{1}{2}$  cents per acre to apply on future assessments; this decision was carried out and each member, except the State, received a credit of  $2\frac{1}{2}$  cents per acre based on 1925 acreage. The State's credit was erroneously figured at  $2\frac{1}{4}$  cents per acre. This error was corrected and the State given an additional credit of \$337.75. A statement of the State's account is shown as Schedule F of this report.

Mr. Ben E. Bush, Mr. G. A. Rubedew and Mr. A. E. Douglas comprise the Auditing Committee. These gentlemen examined all expense vouchers and reported that they found all disbursements regular! that the finances of the association had been carefully managed and that all expenditures were necessary to protect the timber holdings within the Association.

Respectfully Submitted,

B. E. HYATT

Director.



## Schedule A

**POTLATCH TIMBER PROTECTIVE ASSOCIATION**  
**BALANCE SHEET AT CLOSE OF BUSINESS NOVEMBER 30, 1926.**

<b>ASSETS:</b>	<b>Detail</b>	<b>Total</b>
Cash—Potlatch State Bank .....		\$ 7,767.85
Accounts Receivable:		
State of Idaho .....	\$14,168.89	
Isaac Adams .....	37.33	
P. A. Enger (Deceased) .....	7.04	14,213.26
Property:		
Camp Equipment & Tools .....	\$ 5,219.70	
Horses, Harness & Saddles .....	3,378.20	
Motor Vehicles .....	675.00	
Telephone System .....	3,502.45	
Headquarters Buildings .....	2,219.85	
Idaho-Washington Telephone stock .....	20.00	
Provisions and Supplies Inventory .....	230.14	
Wanigan Inventory .....	40.70	15,286.04
		<u>37,267.15</u>
		<u>                    </u>
<b>LIABILITIES:</b>		
Notes Payable—Potlatch State Bank .....	\$ 14,683.20	
Accounts Payable—E. G. Ware .....	336.65	15,019.85
Present Worth Nov. 30, 1926 .....		22,247.30
		<u>37,267.15</u>
		<u>                    </u>

## Schedule B

**OPERATION IN SURPLUS OR VARIATION IN PRESENT WORTH**  
**November 30, 1926**

<b>CREDITS:</b>		
Present Worth Dec. 31, 1925 .....	\$16,444.32	
Excess of Revenue Over Expense		
See Schedule E .....	6,282.58	
		<u>22,726.90</u>
		<u>                    </u>
<b>DEBITS:</b>		
Correction on account of 1925		
Indemnity Insurance .....	479.60	
Present Worth Nov. 30, 1926 .....	22,247.30	
		<u>22,726.90</u>
		<u>                    </u>

Schedule C

ACREAGE AND ASSESSMENTS

Member	Acreage	Assessment No. 1, 7½c	Assessment No. 2, 5½c	Total Assessment
Potlatch Lumber Co.....	180,665	\$14,001.54	\$ 9,936.57	\$23,938.11
Milwaukee Land Co. ....	16,362	1,268.05	899.91	2,167.96
Northern Pacific Ry. Co. ....	18,422	1,427.70	1,041.76	2,469.46
Clearwater Timber Co. ....	41,020	3,179.05	2,256.10	5,435.15
Rupp Holland Logging Co. ....	16,872	1,307.58	927.96	2,235.54
Winton Lumber Co. ....	2,975	230.56	163.63	394.19
Blackwell Lumber Co. ....	1,120	86.80	61.60	148.40
Edw. Rutledge Timber Co. ....	147	11.39	8.08	19.47
P. A. Enger (Deceased) .....	128	9.92	7.04	16.96
Isaac Adams .....	310	24.03	17.05	41.08
C. J. Munson .....	320	24.80	17.60	42.40
Frank E. Grice .....	160	12.40	8.80	21.20
Burton L. French .....	160	12.40	8.80	21.20
G. R. Lawrence .....	824	63.86	45.32	109.18
W. D. Humiston .....	40	3.10	2.20	5.30
State of Idaho .....	135,099	10,132.42	7,430.45	17,562.87
Total.....	414,624	\$31,795.60	\$22,832.87	\$54,628.47

The Northern Pacific Railway Co. paid on basis of 18,941 acres for Assessment No. 2.

The State paid on basis of 7½c for Assessment No. 1 to equalize the assessment on account of the Association's contribution of ¼c per acre to the Western Forestry & Conservation Association.



## Schedule D

**POTLATCH TIMBER PROTECTIVE ASSOCIATION  
RECEIPTS**

**November 30, 1926**

Potlatch Lumber Company .....	\$19,335.11	
Rupp Holland Logging Co. ....	1,821.74	
Clearwater Timber Co. ....	4,422.65	
Winton Lumber Co. ....	301.99	
Edw. Rutledge Timber Co. ....	15.79	
Milwaukee Land Co. ....	1,753.61	
Blackwell Lumber Co. ....	120.40	
Northern Pacific Ry. Co. ....	2,026.61	
C. J. Munson .....	38.40	
Frank E. Grice .....	17.20	
P. A. Enger .....	6.65	
Burton L. French .....	17.20	
Clarke—McNary Contribution .....	9,248.40	
Grazing Leases .....	2,498.80	
Borrowed On Notes .....	14,683.20	
State Treasurer Non-Mem. apportionment ....	6,000.00	
G. R. Lawrence .....	192.32	
W. D. Humiston .....	5.30	
State of Idaho—Check No. 4694 P. T. P. A. ....	16.50	62,521.87
<hr/>		
Refunded Expense:		
Clearwater Hy. Dist.—Clearing old Trails ....	216.68	
Camp Equipment and Tools .....	2.09	
Patrolling—Nat'l Forest .....	250.00	
Transportation .....	141.00	
Board Account .....	219.28	
Fires (H. N. Gray) .....	144.76	973.81
<hr/>		
Sale of Property		
Wanigan .....	36.10	
Provisions and Supplies .....	472.25	508.35
<hr/>		
		\$64,004.03
<hr/>		

**Schedule D**  
(Continued)

**POTLATCH TIMBER PROTECTIVE ASSOCIATION**

**DISBURSEMENTS**

**November 30, 1926.**

Clearing Out Old Trails .....	\$ 4,627.31	
Fires .....	6,087.88	
Miscellaneous Expense .....	673.89	
Patrolling .....	20,822.99	
Provisions and Supplies .....	8,590.73	
Salary and Exp. Chief Fire Warden .....	2,508.17	
Office Expense .....	1,086.22	
New Trails .....	2,564.30	
Transportation .....	8,733.27	
Camp Equipment and Tools .....	669.82	
Horses, Harness and Saddles .....	36.00	
Headquarters Buildings .....	36.60	
Blister Rust Control .....	648.80	
Assessment Refunds to non-members .....	658.29	
Telephone System .....	5.10	
Western Forestry & Con. Ass'n. ....	698.71	
Maintenance Headquarters .....	47.51	
Maintenance Telephone System .....	750.35	
Lookout Development .....	305.77	
Headquarters Expense .....	1,959.97	
Liability Insurance .....	1,043.27	
Wanigan .....	440.32	
Subsistence Account .....	931.67	
Grazing Fees Remitted to owners of Leased Land .....	2,498.80	66,425.74

**CREDITS:**

Subsistence Account .....	\$ 8,428.00	
Transportation .....	333.48	
Office Expense .....	.50	
Wanigan .....	402.79	
Provisions and Supplies .....	17.15	
Clearing Out Old Trails .....	109.93	
Patrolling .....	387.65	
Miscellaneous Expense .....	16.93	
Fires .....	2,054.75	11,751.18
		<hr/>
		54,674.56
Overdraft at Bank Dec. 31, 1925 .....		\$ 1,561.62
Balance in Bank Nov. 30, 1926 .....		7,767.85
		<hr/>
		\$64,004.03
		<hr/>



## Schedule E

REVENUE FOR 1926 CONTRASTED WITH EXPENSE OR PROFIT  
AND LOSS STATEMENT

## REVENUE:

Assessments .....	\$54,628.47	
Less Credits to Member's Accounts— Schedule H .....	10,427.48	44,200.99
Contribution—State of Idaho— Non-Member Assessments. ....	6,000.00	
Less Non-Member Assessments Refunded .....	658.29	5,341.71
Contribution—Clarke-McNary .....		9,248.40
Profit on Provisions and Supplies .....		813.91
Total Revenue .....		<u>59,605.01</u>

## EXPENSE:

Clearing Out Old Trails .....	\$ 4,300.70	
Fires .....	3,888.37	
Miscellaneous Expense .....	656.96	
Patrolling .....	20,185.34	
Salary and Expense Chief Fire Warden .....	2,508.17	
Office Expense .....	1,085.72	
Transportation .....	8,256.70	
Camp Equip. and Tools-Depreciation .....	1,739.87	
Horses, Harness and Saddles-Dep'n .....	844.56	
Headquarters Building—Depreciation .....	193.06	
Telephone System .....	263.63	
Wanigan .....	31.09	
Motor Vehicles—Depreciation .....	225.00	
Maintenance Headquarters .....	47.51	
Maintenance Telephone .....	750.35	
Headquarters Expense .....	1,959.97	
Subsistence .....	1,267.53	
Liability Insurance .....	900.32	
New Trails .....	2,564.30	
Western Forestry & Con. Ass'n. ....	698.71	
Lookout Development .....	305.77	
Blister Rust Control .....	648.80	
Total Expense .....		53,322.43
Excess of Revenue over Expense—Profit .....		<u>6,282.58</u>
		<u>59,605.01</u>

## Schedule F

## OPERATION IN STATE ACCOUNT

1926

**DEBITS:**

Assessment No. 1—1926 as billed to State .....	\$10,308.98
Less Error in Computing Assm't No. 1 .....	176.56
Assessment No. 1 as corrected .....	10,132.42
Assessment No. 2, 1926 .....	7,430.45
	<u>17,562.87</u>

**CREDITS:**

By Refund of 2¼c per Acre on 1925 Acreage ....	3,039.73
By Additional Refund of ¼c per A. ....	337.75
Assessment Credit of 2½c per A. as corrected .....	\$ 3,377.48
By Association check No. 4694 Returned by State for Credit .....	16.50
11-30-26 Due from the State .....	14,168.89
	<u>17,562.87</u>



Schedule G

**RECONCILIATION OF THE ASSOCIATION'S BANK ACCOUNT  
WITH THE POTLATCH STATE BANK, POTLATCH, IDAHO AS  
OF NOVEMBER 30, 1926.**

Nov. 30, 1926 Bank's Certified Balance .....		\$12,612.94
<hr/>		
Outstanding Voucher Checks:		
No. 3117—1922 .....	\$ 4.00	
No. 3770—1923 .....	19.50	
No. 4613—1925 .....	1.20	
No. 5120—1926 .....	10.00	
No. 5161 .....	1,585.58	
No. 5171 .....	6.00	
No. 5182 .....	25.00	
No. 5190 .....	1.50	
No. 5199 .....	20.40	
No. 5200 .....	5.00	
No. 5202 .....	25.00	
No. 5203 .....	124.00	
No. 5204 .....	207.34	
No. 5205 .....	1.50	
No. 5206 .....	1.50	
No. 5207 .....	129.00	
No. 5208 .....	18.07	
No. 5209 .....	5.07	
No. 5210 .....	1,041.93	
No. 5211 .....	855.69	
No. 5212 .....	106.72	
No. 5213 .....	67.64	
No. 5214 .....	283.19	
No. 5215 .....	116.49	
No. 5216 .....	14.62	
No. 5217 .....	2.15	
No. 5218 .....	2.20	
No. 5219 .....	1.10	
No. 5220 .....	1.10	
No. 5221 .....	5.70	
No. 5222 .....	.27	
No. 5223 .....	49.02	
		4,737.48
<hr/>		
Outstanding Time Checks		
July Pay Roll, 1922 .....	12.00	
August Pay Roll, 1922 .....	58.35	70.35
<hr/>		
June Pay Roll, 1924 .....		2.40
July Pay Roll, 1925 .....	.11	
August Pay Roll, 1925 .....	5.95	6.06
<hr/>		
August Pay Roll, 1926 .....		28.80
Association's Bank Bal. 11-30-26 .....		7,767.85
		12,612.94
<hr/>		

Schedule H

SCHEDULE OF ASSESSMENT CREDITS

Of 2½ cents per Acre Based on 1925 Acreage Extended to Members to Equalize Assessments Between Members and Non-Members

Member		Acreage 1925	Amount of Credit
State of Idaho .....	135,099	3,039.73	
Clearwater Timber Co. ....	40,500	1,012.50	
Potlatch Lumber Co. ....	184,120	4,603.00	
Milwaukee Land Co. ....	16,574	414.35	
Winton Lumber Co. ....	3,688	92.20	
Blackwell Lumber Co. ....	1,120	28.00	
Edward Rutledge Timber Co. ....	147	3.68	
Northern Pacific Ry. Co. ....	17,714	442.85	
Rupp-Holland Logging Co. ....	16,552	413.80	
G. R. Lawrence .....	824	20.60	
Chas. J. Munson .....	160	4.00	
Frank E. Grice .....	160	4.00	
Burton L. French .....	160	4.00	
Isaac Adams .....	150	3.75	
P. A. Enger .....	131	3.27	
			10,089.73
Correction of State Account .....			337.75
Total Credited to Members .....			10,427.48

The State's proper credit should be \$3,377.48. By oversight the State's credit was figured at 2¼ cents per A. This undercredit, however, has been adjusted on the records of the Association by giving the State account an additional credit of \$337.75.

Schedule I

Depreciation on Properties Charged to Expense At Close of Season 1926

Camp Equipment and Tools .....	\$ 1,739.87
Horses, Harness and Saddles .....	844.56
Headquarters Buildings .....	193.06
Telephone System .....	263.63
Motor Vehicles .....	225.00
	3,266.12

Capital Outlay Purchased During Season 1926 and Charged to Property Accounts

Camp Equipment and Tools .....	\$ 669.82
Horses, Harness and Saddles .....	36.00
Headquarters Buildings .....	36.60
Telephone System .....	5.10
	747.52



**Schedule J**

**NAMES OF LESSEES AND THE AMOUNT RECEIVED FROM EACH  
AS GRAZING FEES FOR THE SEASON 1926**

W. F. Hadley .....	\$ 440.00
Clerf Brothers .....	448.00
S. Wiedrick .....	168.00
F. M. Rothrock Co. ....	470.00
R. J. Hooper .....	380.00
Claude Hollingsworth .....	193.40
McGregor Land & Livestock Co. ....	399.40
Total.....	\$2,498.80

Leased for sheep range. Rate charged 20 cents per head.

**Schedule K**

**ACREAGE LEASED AND FACTORS USED FOR APPROXIMATING  
GRAZING FEES FOR 1926**

Members	Acreage	Per Cent	Amount
Potlatch Lumber Co. ....	150,911	.41697	\$ 1,041.93
State of Idaho .....	123,943	.34244	855.69
Milwaukee Land Co. ....	15,459	.04271	106.72
Northern Pacific Ry: .....	9,798	.02707	67.64
Clearwater Timber Co. ....	41,020	.11333	283.19
Rupp Holland Log. Co. ....	16,872	.04662	116.49
Winton Lumber Company .....	2,118	.00585	14.62
Isaac Adams .....	310	.00086	2.15
C. J. Munson .....	320	.00088	2.29
Frank E. Grice .....	160	.00044	1.10
Burton L. French .....	160	.00044	1.10
G. R. Lawrence .....	824	.00228	5.70
W. D. Humiston .....	40	.00011	.27
	361,935	1.00006	2,498.80

Schedule L

ACREAGE LEASED

Member	Total Acreage	Acreage U. S. Forest St. Joe	Acreage Leased Outside St. Joe	Basis for Distribution
Potlatch Lumber Co. ....	180,665	29,754	None	150,911
State of Idaho .....	135,099	11,156	None	123,943
Milwaukee Land Co. ....	16,362	543	360	15,459
Northern Pacific Ry. ....	18,422	8,624	None	9,798
Clearwater Timb. Co. ....	41,020	None	None	41,020
Rupp Holland Log. Co. ....	16,872	None	None	16,872
Winton Lumber Co. ....	2,975	857	None	2,118
Blackwell Lumber Co. ....	1,120	1,120	None	None
Edw. Rutledge Timb. Co. ....	147	147	None	None
P. A. Enger .....	128	None	128	None
Isaac Adams .....	310	None	None	310
C. J. Munson .....	320	None	None	320
Frank E. Grice .....	160	None	None	160
Burton L. French .....	160	None	None	160
G. R. Lawrence .....	824	None	None	824
W. D. Humiston .....	40	None	None	40
	<u>414,624</u>	<u>52,201</u>	<u>488</u>	<u>361,935</u>

AUDITOR'S CERTIFICATE

I hereby certify that I have audited the accounts of the Potlatch Timber Protective Association for the season 1926, beginning January 1st. and closing November 30, 1926. All funds of this Association were deposited in the Potlatch State Bank, Potlatch, Idaho, and disbursed by voucher checks and time checks signed by proper authority. All expense vouchers and pay rolls were examined by the Auditing Committee which committee reported that all expenditures appeared to be for ordinary and necessary expenses, essential to the suppression and prevention of forest fires. 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 to be properly accounted for.

B. E. HYATT,

Director Bureau of Public Accounts.

Boise, Idaho  
December 23, 1926,



00206008732557