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1927/28

COMBINED ANNUAL REPORTS

Potlatch Timber
Protective Association

1927 - 1928



Forests + for. - Idaho
XX

OFFICERS

- A. W. LAIRD, Potlatch, Idaho - - - - President
- BEN E. BUSH, Moscow, Idaho - - - - Vice President
- W. D. HUMISTON, Potlatch, Idaho - Secretary-Treasurer
- R. L. WOESNER, Moscow, Idaho - - - Fire Warden

DIRECTORS

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| A. W. LAIRD | BEN E. BUSH | G. A. RUBEDEW |
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Potlatch Timber Protective Association

Potlatch, Idaho

1928

A. W. LAIRD, President - - - Potlatch, Idaho
BEN E. BUSH, Vice President - - - Moscow, Idaho
W. D. HUMISTON, Secretary-Treasurer - - - Potlatch, Idaho
R. L. WOESNER, Chief Fire Warden - - - Moscow, Idaho

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FIRE WARDEN'S COMBINED ANNUAL REPORT

1927 and 1928

Covering the Potlatch Forest Protective District, Idaho

Potlatch, Idaho, November 30, 1928

State Forester,
State Cooperative Board of Forestry, 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 1927 and 1928.

The 1927 season was one of the most satisfactory ever experienced by this association, due to weather conditions throughout the season having been a great deal more favorable than usual.

Weather conditions were much less favorable from a forest protection standpoint in 1928. This resulted in a larger area being burned over and in greater expense to the members. The losses sustained were small in both seasons, however.

RE-CLASSIFICATION OF LANDS

In view of non-membership forest lands now being assessed for forest protection on the flat rate basis of six cents per acre for cut-over, burned over and reforesting lands, and ten cents per acre for lands supporting a stand of merchantable timber, a re-classification of all non-membership forest lands was necessary. This was accomplished in connection with other activities during the 1927 season.

GENERAL PREPARATION

Our summer headquarters, where most of our equipment is kept during winter, were opened up and the usual overhauling and repairing of tools and equipment began on May 20th, 1927, as we had a rather late spring and an early fire season was not anticipated. We opened up our Headquarters and got our stock in from winter pasture on May 10th, 1928, as spring opened up earlier than the previous year and we expected an earlier fire season, so made preparations accordingly.

ROAD, TRAIL AND TELEPHONE MAINTENANCE

The first maintenance crews were started on May 30th in 1927 and May 16th in 1928.

Our maintenance work on trails and telephone lines was much heavier than usual the past two years. This was partly due to a very heavy snow fall during the winter of 1926-1927 which resulted in more down timber across trails and telephone lines. The abnormal amount of precipitation we received during 1927

also stimulated forest growth in general which, in turn, increased the amount of brushing out of trails necessary.

About fourteen miles of the trail between Elk River and the Little North Fork of the Clearwater was almost ruined as a result of being used by the Good-Hopkins Lumber Company, who packed and dragged supplies and logging equipment over it during the rainy season in the fall of 1926 and spring of 1927.

A good deal of this trail is side hill grades and not intended to be put to such use in wet weather. Almost all the grades were entirely obliterated and had to be rebuilt. Bridges were torn up by dragging logging equipment over them and had to be replaced also. This entailed considerable expense not ordinarily encountered. It also took time that could have been utilized to good advantage elsewhere. A total of approximately 500 miles of trail and 170 miles of telephone lines were maintained both years.

NEW TRAILS

1927

Eleven miles of new trail were completed during the season, as follows:

Six miles between Elk River and the Upper Elk Creek Basin; two and one-half miles along Stoney Creek, between the mouth of Isabella Creek and Floodwood Creek; two and one-half miles between the end of the old Grice Trail and the mouth of Isabella Creek.

The completion of the last two trails opens up a direct route from the mouth of Breakfast Creek, on the Little North Fork of the Clearwater, to White Rock and Glarkia; also to Hemlock Lookout and the Potlatch Lumber Company's camps in the Upper Elk Creek Basin, by using the old Stoney Creek Trail.

1928

About nine miles of new trail were completed this year:

Eight miles leading from the Goat Mountain Trail, in Section 20, Township 42 North, Range 5 East, across the Upper Floodwood Creek Basin, in Township 42 North, Range 4 East, to what is known as Pinchot Mountain, near the northwest corner of Section 10, Township 42 North, Range 4 East.

About one mile of new trail was completed in the Stoney Creek Basin, in Township 42 North, Range 4 East, between the Grice Trail in Section 27 and Freezout.

TRAIL RE-CONSTRUCTION

In 1927 twelve miles of the trail between Elk River and the mouth of Breakfast Creek were reconstructed.

In 1928 about five miles of the old Stoney Creek Trail, between the mouth of Isabella Creek and the Upper Elk Creek Basin, were reconstructed.

Most of this was new trail, however, as grades on the old trail were too steep and the location of most of the trail was changed in order to get better grades.

LOOKOUT DEVELOPMENT

1927

A fifty foot steel lookout tower was erected at Sand Creek Lookout in Section 3, Township 41 North, Range 2 West.

1928

A wooden post lookout tower and log cabin were completed this year at Stoney Creek Lookout, in Section 20, Township 42 North, Range 3 East.

OTHER BUILDINGS

1928

A stock shed, 80 x 28 feet, with shake roof, was completed at Elk River Headquarters. This shed provides feeding room for 40 head of stock and storage room for a carload or more of baled hay overhead.

SLASH DISPOSAL

1927

Sixty-six burning permits were granted during the closed season.

Approximately 300 acres of slash made in connection with land clearing operations and about 2500 acres of logging slash were disposed of under burning permits during the closed season.

An equal amount was disposed of in the spring and fall months.

We had a good deal of wet weather during both the spring and fall seasons and a considerable amount of "forced burning" was done by some of the larger logging operators that was undoubtedly quite expensive work. However, it is thought the net results were better than they would have been had the season been drier, since no slash disposal fires got out of control or damaged young timber growth left standing or caused any expense for fire fighting later in the season.

1928

Fifty-four burning permits were issued this year during the closed season. Four hundred acres of logging slash and about six hundred acres of land clearing slash were disposed of under burning permits during the closed season.

It is estimated that about six thousand acres of logging slash, a large part of which was piled during the summer, were burned during the late fall of this year. This has been an ideal season for such work, although up to about October 10th, it was too dry for safe burning.

An area of some four or five hundred acres of ranchers' land clearing slashings was burned by incendiary fires during the latter part of September. Several residents living in the immediate vicinity of where these fires occurred applied for burning permits but were denied them a day or so before the fires started. It is thought quite probable that fires were set to dispose of slashings, owing to the fact that there were a few clouds in the sky which might have been mistaken for an indication of coming

rain, but which in reality turned out to be wind which soon spread the fires beyond control. No material damage was done to potential forest by these fires as they were confined to cut-over areas that will eventually be cleared for agriculture.

Excellent results were obtained in the burning of the logging slash disposed of this fall and the accumulated slash in this district is now pretty thoroughly cleaned up.

PUBLICITY

The usual publicity work was carried on during the past two seasons in this district.

I am sure the right kind of publicity at the right time of the year does a great deal toward keeping down man-caused fires. The fact that we had no campers' fires in 1927 would seem to indicate that the woods-going public is becoming more fire conscious. However, twenty-eight percent of our total fires were caused by careless campers and smokers in 1928.

While it is certain that fire prevention publicity has reached a good many, there seems to still be a lot to be accomplished in this line of endeavor.

WHITE PINE BLISTER RUST CONTROL

White Pine Blister Rust Reconnaissance and experimental work on eradication of wild currants and gooseberries was continued throughout the 1927 and 1928 seasons under the direction of the U. S. Department of Agriculture, Office of White Pine Blister Rust Control, of Spokane, Washington.

A Government crew of about twenty men was engaged in experimental chemical eradication work on the East Fork of Potlatch Creek about eight miles east of Bovill.

Another crew of three Government men in charge of Mr. R. E. Myers, Association Blister Rust Control man, was engaged in reconnaissance work.

As heretofore, our entire field organization supplemented the efforts of special Blister Rust men and the entire district was in this way continuously scouted. A number of Blister Rust infections were found late in the season in several different places in the district.

CLIMATIC CONDITIONS

1927

Weather conditions were very favorable throughout the season of 1927.

There was considerable rainfall during the fall of 1926 and a much heavier snowfall during the winter of 1926 and 1927 than for some years past. There was also a good rainfall during the early spring which served to saturate the ground in good shape. Owing to a cool, late spring the snow was late in going off. Frequent rains during June and occasional showers later throughout the summer, with lower temperatures and higher humidity than usual, served to keep the fire hazard down during most of the season.

The longest period without rain was between July 4th and July 30th. No rain fell during that period.

Between July 30th and August 31st, more severe electric storms were experienced than for a like period during any season of record in this locality. Had the fire hazard been as great as in past seasons, some disastrous fires would have undoubtedly resulted.

Forty-six lightning fires were put out by our protection force during the season. It is estimated that at least four times that number were set but went out before anyone got to them, due to the damp condition of the woods.

Almost all electric storms occurring this year were either preceded or followed by rain, which accounts for the comparatively few lightning fires resulting.

Although our rain records show 1.26 inches more rainfall during the 1926 season than in 1927, we had more rain during the spring of 1927 than in the spring of 1926, before we began keeping our rain records.

This season was much nearer the ideal, from a forest protection standpoint, because of our rainfall being distributed at more regular intervals than during any season since 1916.

WEATHER REPORT FOR 1927 SEASON, OBSERVATIONS TAKEN AT ELK RIVER, IDAHO

For Week Ending	Average Minimum Temperature (Degrees)	Average Maximum Temperature (Degrees)	Average Minimum Humidity (Per Cent)	Average Maximum Humidity (Per Cent)	Precipitation for Week (Inches)	Precipitation to Date (Inches)
June 4	47	69	39	91	1.11	1.11
June 11	49	75	41	92	1.96	3.07
June 18	45	74	36	92	.03	3.10
June 25	46	79	32	92	.35	3.45
July 2	46	75	45	92	.61	4.06
July 9	46	78	40	90	.13	4.19
July 16	45	78	40	91	.00	4.19
July 23	47	90	21	91	.00	4.19
July 30	50	89	23	91	.02	4.21
August 6	49	86	26	91	.09	4.30
August 13	46	85	25	91	.22	4.52
August 20	51	87	24	91	.05	4.57
August 27	47	81	36	91	.11	4.68
September 3	46	72	49	91	.97	5.65
AVERAGE FOR SEASON	47	80	34	91	TOTAL FOR SEASON.....	5.65

We were furnished an anemometer by the United States Weather Bureau this year which was installed at Elk River Headquarters. This is the first year we have had any way of keeping a record of wind movements so it is not definitely known just how the wind movement in 1927 compared with that of other years. However, I believe I am safe in saying that we had much less wind in 1927 than is usual for this locality.

1928

Climatic conditions were somewhat less favorable this year than last, although not as unfavorable as some years past.

An abnormal rainfall during the fall of 1927 was followed by a subnormal snowfall during the winter, and although the ground was still saturated in the early spring, a few drying winds during the latter part of April caused us to anticipate an early fire season. We received a few light showers the latter part of May, however, that relieved the situation for a time. When things began to dry out again about July 1st, we received a few more light showers in some parts of the district which held the fire hazard down a while longer in these localities.

No rain fell between July 20th and August 24th. This was a period of high temperatures, high winds and low humidity and we were fortunate in not having any very severe electric storms. At the end of this period we received about one-tenth of an inch of rain.

The season continued dry and windy with low humidity until October 3rd, which is about a month later than usual for this locality.

We were furnished daily weather forecasts the past two years by the Government office of Spokane. These forecasts proved to be very accurate in many instances and fairly reliable on the average. They were of material assistance to us throughout the past two seasons.

**WEATHER REPORT FOR 1928 SEASON, OBSERVATIONS TAKEN
AT ELK RIVER, IDAHO**

For Week Ending	Average Minimum Temperature (Degrees)	Average Maximum Temperature (Degrees)	Average Minimum Humidity (Per Cent)	Average Maximum Humidity (Per Cent)	Precipitation for Week (Inches)	Precipitation to Date (Inches)
May 26	45	85	23	90	.06	.06
June 2	41	80	32	90	.55	.61
June 9	40	68	27	90	.20	.81
June 16	47	70	31	90	.26	1.07
June 23	49	72	32	90	.06	1.13
June 30	52	76	39	90	.06	1.19
July 7	49	72	38	90	.48	1.67
July 14	51	88	17	90	.03	1.70
July 21	48	81	30	90	.14	1.84
July 28	55	99	15	90		1.84
August 4	49	83	22	90		1.84
August 11	47	90	13	90		1.84
August 18	40	80	13	90		1.84
August 25	44	84	18	90	.13	1.97
September 1	42	79	17	90	.12	2.09
September 8	40	83	18	90		2.09
September 15	40	69	24	90	.42	2.51
September 22	33	77	14	90		2.51
September 29	40	80	18	90		2.51
AVERAGE FOR SEASON	45	80	23	90	TOTAL FOR SEASON.....	2.51

**SUMMARY OF WEATHER REPORTS FOR LAST 17 YEARS
1912 to 1928**

Year	PRECIPITATION BY MONTHS				Total Precipitation for Season	Average Minimum Temperature	Average Maximum Temperature	Average Minimum Humidity (Per Cent)	Average Maximum Humidity (Per Cent)
	May	June	July	Aug.					
1912.....	No data	1.14	.72	2.43	4.29	54	87	No data	No data
1913.....	No data	2.87	.81	.88	4.56	47	82	No data	No data
1914.....	No data	2.09	.51	.09	2.69	48	83	No data	No data
1915.....	No data	2.30	1.74	.31	4.35	46	81	No data	No data
1916.....	No data	1.96	3.11	1.46	6.53	45	77	No data	No data
1917.....	No data	.54	.01	.00	.55	45	77	No data	No data
1918.....	No data	1.09	1.75	1.46	4.30	49	79	No data	No data
1919.....	No data	.32	.00	.58	.90	50	84	No data	No data
1920.....	No data	.96	1.00	1.09	3.05	46	80	No data	No data
1921.....	No data	.89	1.10	1.01	3.00	45	79	No data	No data
1922.....	No data	.24	.23	1.56	2.03	47	84	No data	No data
1923.....	No data	6.17	1.68	.85	8.70	47	80	No data	No data
1924.....	.06	1.02	1.27	.99	3.34	43	86	No data	No data
1925.....	1.91	1.62	.11	1.36	5.00	48	81	25	92
1926.....	1.12	3.02	.19	2.58	6.91	45	78	29	90
1927.....	1.11	2.95	.15	1.44	5.65	47	80	34	91
1928.....	.06	1.13	.65	*.67	2.51	45	80	23	90
AVERAGE FOR PERIOD.....									
	1.07	1.79	.84	1.10	4.80	47	81	28	91

* Includes September.

**ORGANIZATION OF PROTECTIVE FORCE
1927**

TRANSPORTATION SYSTEM

At Elk River Headquarters

- 2 Packers
- 18 Pack Mules
- 7 Saddle Horses
- 1 White Truck, 2 tons capacity
- 1 Ford Runabout

At Bovill

- 1 hired Ford (mileage basis)
- 1 Ford Roadster
- 1 Hired Car (mileage basis)
- 8 Pack Mules
- 1 Saddle Horse
- 1 Packer

At Princeton

- 1 Hired Auto (mileage basis)

At Deary

- 1 Hired Auto (mileage basis)

At English Ranch, Sec. 23, Twp. 42 N., Rge. 2 W.

- 1 Hired Auto (mileage basis)

At Moscow

- 1 Hired Auto (mileage basis)

At Mason Meadow, Sec. 8, Twp. 38 N., Rge .1 E.

- 1 Hired Auto (mileage basis)

At Crescent

- 1 Hired Auto (mileage basis)

At Boehl's Cabin, Sec. 25, Twp. 41 N., Rge. 4 E.

- 1 Packer
- 9 Pack Mules
- 3 Saddle Horses
- 1 Hired Auto (mileage basis)

Enger Ranch, Sec. 8, Twp. 39 N., Rge. 1 W.

FIRE DETECTION AND SUPPRESSION SYSTEM

Sand Creek Lookout, Sec. 3, Twp. 41 N., Rge. 2 W.

- 1 Lookout Man
- 1 Smoke Chaser

Potato Hill, Sec. 14, Twp. 40 N., Rge. 2 W.

- 1 Lookout Man

Deary, Sec. 14, Twp. 40 N., Rge. 2 W.

- 1 Smoke Chaser

Mason Butte, Sec. 17, Twp. 38 N., Rge. 1 E.

- 1 Lookout Man

Mason Meadow, Sec. 8, Twp. 38 N., Rge. 1 E.	2 Smoke Chasers
English Ranch, Sec. 23, Twp. 42 N., Rge. 2 W.	2 Smoke Chasers
Enger Ranch, Sec. 8, Twp. 39 N., Rge. 1 W.	1 Smoke Chaser
Crescent, Sec. 14, Twp. 38 N., Rge. 1 W.	1 Smoke Chaser
Jackson Mt., Sec. 12, Twp. 40 N., Rge. 1 E.	1 Lookout Man
Elk Butte, Sec. 5, Twp. 40N., Rge. 3 E.	1 Lookout Man
	1 Smoke Chaser
Jericho L. O., Sec. 17, Twp. 39 N., Rge. 3 E.	1 Lookout Man
	1 Smoke Chaser
Schill's Cabin, Sec. 5, Twp. 38 N., Rge. 3 E.	2 to 4 Smoke Chasers
Howard's Ranch, Sec. 15, Twp. 38 N., Rge. 2 E.	1 Smoke Chaser
Mouth of Elk Creek, Sec. 19, Twp. 38 N., Rge. 2 E.	1 to 5 Smoke Chasers
Gold Butte, Sec. 35, Twp. 40 N., Rge. 3 E.	1 Lookout Man
	1 Smoke Chaser
Bark Camp, Sec. 12, Twp. 40 N., Rge. 3 E.	2 Smoke Chasers
Stony Creek L. O., Sec. 20, Twp. 42 N., Rge. 3 E.	1 Lookout Man
Freezout, Sec. 12, Twp. 42 N., Rge. 3 E.	2 Smoke Chasers
	1 Lookout Man
Hemlock Butte, Sec. 12, Twp. 41 N., Rge 2 E.	1 Lookout Man
	2 Smoke Chasers
Stocking Meadow L. O., Sec. 1, Twp. 41 N. Rge. 4 E	2 Smoke Chasers
	1 Lookout Man
Smith's L. O., Sec. 18, Twp. 41 N., Rge. 6 E.	1 Lookout Man
	1 Smoke Chaser
Boehli's Cabin, Sec. 25, Twp. 41 N., Rge. 4 E.	3 Smoke Chasers
Stony Creek, Sec. 36, Twp. 42 N., Rge. 3 E.	5 to 8 Man Trail Crew
Stony Creek, Sec. 17, Twp. 41 N., Rge. 4 E.	4 to 8 Man Trail Crew
Upper Elk Basin, Sec. 24, Twp. 41 N., Rge. 2 E.	1 Smoke Chaser
Bovill	3 to 7 Smoke Chasers
Princeton	1 to 5 Smoke Chasers
Moscow	1 Smoke Chaser
Elk River	Chief Fire Warden
	Headquarters Clerk
	Headquarters Cook
	1 Blacksmith
	3 to 6 Smoke Chasers
No Permanent Base	4 Blister Rust Men

In addition to the above organization, which is maintained by the Association, there was a crew of about twenty Blister Rust men, employed by the Government, stationed on the East Fork of Potlatch Creek about eight miles east of Bovill, which was available for fire emergencies if needed.

Our organization during the 1928 season was the same as that of 1927, with the exception of the location of our trail crews. One of these was stationed on Upper Floodwood Creek, in Township 42 N, Range 4 E. The other was about the center of Township 41 N, Range 3 E, during the 1928 season. We also had a larger number of men during the driest part of the 1928 season than was necessary in 1927. The above applies only to the Association's organization.

In addition to this, the Potlatch Lumber Company maintained a patrol organization of from one to five or six men at each of its logging camps during dry periods, to patrol special hazards within and near its own operations. Some of the other smaller operators also had special fire patrolmen at their camps.

The entire cost of this special hazard patrol was borne by the operators themselves—not by the Association. Thirty of these camp patrolmen were employed by operators within the District the past two seasons.

An area of 65,919 acres within the Palouse Division of the St. Joe National Forest, which is also within the boundaries of this District, is protected by the Forest Service under a cooperative agreement with us. The St. Joe Forest maintains its own organization for the protection of this area which has not been included in the above. This organization consists of a regular force of fifteen men during the summer season.

Classification of District Showing Area of Forest Land Protected and Size of Average Protective Unit

Agricultural Lands, Rights of Way, Townsites and Forest Lands on which the owner resides and should protect by reason of being exempt from forest protection charges.....	72,870 Acres
Net area forest land protected.....	632,375 Acres

This area of 632,375 acres of forest land received the following protection the past two years:

	1927	1928
Regular Association Protection Force—		
No. of men.....	75	90
Regular Forest Service Protection Force—		
No. of men.....	15	15
Regular Logging Operators Protection Force—		
No. of men.....	30	30
Total.....	120	135
Size of average Patrol Unit, or acres protected per man.....	5270	4684

Although this may look like rather intensive protection, we have found that protection must be intensive to be effective. Our small fire losses and moderate protection costs the past few years have been entirely due to the fact that large, expensive and destructive fires have been prevented by having an effective protection force on the ground before the fires had a chance to gain headway. Almost any forest fire contains the elements and possibilities of disastrous results if left to burn while help to extinguish it is being summoned from a distance. It is much easier and cheaper for provide for taking care of a small fire than to fight a large one after it has attained threatening proportions.

The 1928 season was drier and more hazardous than that of 1927, which accounts for the larger protection force of the Association.

DETECTION

1927

Owing to a later spring than usual in 1927, but four Lookout

men were put on before July 1st, the remainder being sent out between July 1st and July 15th.

The air was unusually free of smoke throughout the entire season, consequently the visibility was exceptionally good, permitting the prompt and accurate location of all fires.

1928

Our Lookout men were placed earlier this year than last, as we had an earlier spring. We began manning the principal Lookout points June 1st, and had all our Lookout men on by July 1st.

The season was a very long one and some of the Lookout men were kept on until October 5th, when we received our first good fall rain.

Up to about August 20th the visibility was good. During the remainder of the season the air was so full of smoke as to render our Lookout men entirely useless at times. Occasionally the smoke would clear away for a short time which would permit fairly clear vision for a while. Hence, we received fairly prompt reports on all of our fires and no fire got much of a start as a result of not being seen soon enough.

We have direct telephone connections with the St. Joe National Forest at Princeton and also at Avery. We also have a line running to Big Island which connects with a Clearwater Association line leading to Clearwater Headquarters. In this way we are enabled to cooperate with these organizations in the detection of fires. Some of our territory is seen better from the Lookouts of these organizations than from our own. We, in turn, are able to see some areas within their districts better than they. Thus we are afforded a means of cooperation advantageous to all concerned.

SUPPRESSION

1927

The fire situation was easily kept well in hand in 1927 by our regular organization. Weather conditions were favorable and we had a well organized, well placed force of efficient men in the field and most of our fires were extinguished before they got fairly started.

The only fire we had, of any consequence, occurred in Township 42 North, Range 5 East. This fire started up one windy afternoon and scattered spot fires over about eight acres of ground before being stopped. It was the only fire covering more than one acre in the District in 1927. Only approximately 13 acres were burned over by all fires in this District in 1927.

1928

We were less fortunate in 1928, however, since we had more than twice the number of fires to handle as compared with 1927.

However, we succeeded in keeping them well under control until about September 25th, a time when the fire season is usually over. At this time, a few slashing fires, of incendiary origin, got started on a windy afternoon and about 2,000 acres burned over on September 26th by a number of fires that ran together and made one fire about four miles in length and from one-fourth mile to one mile in width. This occurred along the W. I. & M. Railroad between the towns of Deary and Helmer. The area burned over was almost entirely confined to cut-over and stump land in the process of being cleared, so no material damage was done.

There was a very heavy growth of grass and other vegetation this year. This became very dry and inflammable in early September and fire would spread rapidly in places where it would be impossible to make it burn at all other years after the middle of September.

FIRES—1927

LOCATION	CLASS	CAUSES							TOTAL						
		Twp.	Rge.	A	B	C	TOTAL	Lightning		Campers	Smokers	Ranchers Clearing	Lumbering	Miscellaneous	
38N	1E			1				1	1						1
39N	1E			1				1	1						1
40N	1E			1				1	1						1
42N	1E			1	1			2				2			2
38N	2E			1				1		1					1
40N	2E			1	1			2	1					1	2
41N	2E			2	1			3	3						3
38N	3E			1				1	1						1
39N	3E			1				1	1						1
40N	3E			6				6	6						6
41N	3E			4				4	4						4
42N	3E			3				3	3						3
39N	4E			1				1	1						1
40N	4E			1				1	1						1
41N	4E			1	1			2	2						2
42N	4E			3				3	3						3
40N	5E			1				1	1						1
41N	5E			1				1	1						1
42N	5E			2	1			3	3						3
38N	1W				1			1					1		1
39N	1W			2				2	1		1				2
41N	1W			7				7	7						7
42N	1W			1				1	1						1
42N	2W			2				2	2						2
41N	3W			1				1	1						1
40N	5W			1				1			1				1
Totals				47	6	0		53	46	0	2	1	2	2	53
Per cent				89	11	0		100	87	0	4	2	4	3	100

STANDARD CLASSIFICATION OF FIRES:

- Class "A"Less than ¼ Acre
- Class "B"¼ Acre to 10 Acres
- Class "C"Over 10 Acres

FIRES—1928

LOCATION		CLASS			CAUSES							TOTAL	
Twp.	Rge.	A	B	C	TOTAL	Lightning	Campers	Smokers	Ranchers Clearing	Lumbering	Incendary	Miscel- laneous	TOTAL
38N	1E	1	2		3				1	1	1		3
39N	1E	1		1	2			1	1				2
40N	1E	2	1		3					2		1	3
41N	1E	2	1		3			3					3
38N	2E		4	1	5	1		3				1	5
39N	2E	1			1					1			1
40N	2E	10			10	2	6	1				1	10
41N	2E	3	1		4	3				1			4
38N	3E	1			1			1					1
39N	3E	1			1	1							1
40N	3E		1		1	1							1
41N	3E	4	1		5	5							5
42N	3E	3			3	3							3
40N	4E	1			1	1							1
42N	4E	7	1		8	8							8
38N	1W	2		1	5	2			1		2		5
39N	1W		1	4	5				1		4		5
40N	1W		3	2	5					2	3		5
41N	1W	6			6	5	1						6
42N	1W	4			4	3	1						4
40N	2W	2		2	4			2	1			1	4
41N	2W	4			4	4							4
42N	2W	4			4	4							4
43N	2W	1		1	2	1				1			2
40N	3W		1		1	1							1
41N	3W	2	1		3	2						1	3
42N	3W		2		2			1				1	2
43N	3W	8	1		9	6	3						9
41N	4W	2			2			2					2
42N	4W	2		1	3	1		2					3
43N	4W	3	1	1	5	2	1			2			5
Totals		77	24	14	115	56	12	16	5	10	10	6	115
Per cent		67	21	12	100	49	10	14	4	9	9	5	100

The above includes ninety-four fires handled by the Association and twenty-one fires handled by the Forest Service in cooperative territory within the territory of the Potlatch Forest Protective District.

REPORT OF LAND BURNED OVER 1927 SEASON

DESCRIPTION			ACRES BURNED OVER				DAMAGE			
Township	Range	Section	Subdi- vision	Merch. Timber	Slashings	Old Burns and Brush	Repro- duction	TOTAL	Merch. Timber B. M.	Other
38N	1E	17	NWSW				Spot	Spot		
39N	1E	5	SWSE			Spot		Spot		
40N	1E	16	SESW			Spot		Spot		
42N	1E	29	SENE		1.00			1.00		
42N	1E	32	SENE		Spot			Spot		
38N	2E	17	SENE	.20				.20	5	
40N	2E	9	NESE	.50				.50	5	
40N	2E	23	NWNE			Spot		Spot		
41N	2E	12	SENW				Spot	Spot		
41N	2E	15	SENW				Spot	Spot		
41N	2E	24	SWSE	.50				.50	4	
38N	2E	6	NENE	Spot				Spot		
39N	3E	24	NWSW				.10	.10		
40N	3E	16	SWNW	Spot				Spot		
40N	3E	17	NWSW		Spot			Spot		
40N	3E	21	NWNE	Spot				Spot		
40N	3E	21	SESE	Spot				Spot		
40N	3E	25	NESW	Spot				Spot		
40N	3E	36	NWSW				.20	.20		
41N	3E	7	NESW	Spot				Spot		
41N	3E	7	NESE	Spot				Spot		
41N	3E	8	NESW	Spot				Spot		
41N	3E	18	NWNW	Spot				Spot		
42N	3E	15	SENW			Spot		Spot		
42N	3E	31	NWNW	Spot				Spot		
42N	3E	35	SWNE			Spot		Spot		
39N	4E	5	SENE		Spot			Spot		
40N	4E	2	NWNW	Spot				Spot		
41N	4E	1	NESW	Spot				Spot		
41N	4E	1	NENW				1.00	1.00		
42N	4E	3	NWNE			Spot		Spot		
42N	4E	6	NENE			Spot		Spot		
42N	4E	30	NWNW	.12				.12		
40N	5E	6	SWSW			Spot		Spot		
41N	5E	29	NESW			Spot		Spot		
42N	5E	21	SWNE				Spot	Spot		
42N	5E	28	NWSE				Spot	Spot		
42N	5E	35	NESE	3.00				3.00	28	
42N	5E	36	NWSW	5.00				5.00	48	
38N	1W	14	SWNE		.75			.75		
39N	1W	5	NENW				.20	.20		
39N	1W	20	SWSW	Spot				Spot		
41N	1W	4	NWSE			Spot		Spot		
41N	1W	14	NWSE			Spot		Spot		
41N	1W	22	SESE			Spot		Spot		
41N	1W	23	NESW			Spot		Spot		
41N	1W	26	NWNE			Spot		Spot		
41N	1W	29	SWSE			Spot		Spot		
41N	1W	35	NENW			Spot		Spot		
42N	1W	23	NWSE	.20				.20		
42N	2W	1	SWSW				Spot	Spot		
42N	2W	13	SESE				.20	.20		
41N	3W	25	NWSE	Spot				Spot		
40N	5W	16	SWSE			Spot		Spot		
TOTALS				9.52	1.75		1.70	12.97	90	

DESCRIPTION			ACRES BURNED OVER					DAMAGE			
Township	Range	Section	Subdi- vision	Merch. Timber	Slashings	Old Burns and Brush	Repro- duction	Grass Lands Etc.	TOTAL	Merch. Timber M. Ft. B. M.	Other
38N	1E	11	NWSE		Spot				Spot		
38N	1E	19	SWSW					1.00	1.00		
38N	1E	23	SESE					1.00	1.00		
39N	1E	1	SENE	1.00				19.00	20.00	15	
39N	1E	4	NESW		.20				.20		
40N	1E	6	NWSE					10.00	10.00		
40N	1E	18	SESE		.20				.20		
40N	1E	24	SENE		.20				.20		
41N	1E	31	NWSE		.20				.20		
41N	1E	32	SWSW			.40			.40	2 Cd.	
41N	1E	32	NWSE		Spot				Spot	Wd.	
38N	2E	7	SESE					20.00	20.00		
38N	2E	10	SWSE	3.00					3.00		
38N	2E	19	SENE					10.00	10.00		
38N	2E	20	SENE	1.00					1.00		
38N	2E	21	SENE	4.00					4.00		
39N	2E	24	SENE				.10		.10		
40N	2E	11	NWSE		Spot				Spot		
40N	2E	14	SWNE		Spot				Spot		
40N	2E	14	SENE		2 Spots				2 Spots		
40N	2E	14	SENE		Spot				Spot		
40N	2E	15	SENE		.20				.20		
40N	2E	19	SWNW				.10		.10		
40N	2E	23	SESW					.20	.20		
40N	2E	24	NWSE		Spot				Spot		
40N	2E	26	SWNW			Spot			Spot		
41N	2E	13	NESE	.10					.10		
41N	2E	23	NWSE		Spot				Spot		
41N	2E	27	NWSE		1.00				1.00		
41N	2E	32	SENE	Spot					Spot		
38N	3E	15	NWSW		.10				.10		
39N	3E	16	NESE				Spot		Spot		
40N	3E	5	NESW					.50	.50		
41N	3E	13	NWNW	.10					.10		
41N	3E	17	NESE				Spot		Spot		
41N	3E	21	SWSW	.50					.50		
41N	3E	22	SWNW				Spot		Spot		
41N	3E	28	NESE	Spot					Spot		
42N	3E	14	SWSE			Spot			Spot		
42N	3E	23	NENE			Spot			Spot		4
42N	3E	36	NWSE				Spot		Spot		
40N	4E	18	NWNW	Spot					Spot		
42N	4E	9	SWSW			.50			.50		
42N	4E	9	NENE			Spot			Spot		
42N	4E	10	SENE			Spot			Spot		
42N	4E	10	SWNE			Spot			Spot		
42N	4E	15	NWNE			Spot			Spot		
42N	4E	17	SWNE			Spot			Spot		
42N	4E	27	SENE				Spot		Spot		
38N	1W	11	NWSE					.50	.50		
38N	1W	11	SWSE					5.00	5.00		
38N	1W	16	NE 1/4					50.00	50.00		
38N	1W	24	SESE					.10	.10		
38N	1W	25	SWNE		Spot				Spot		

DESCRIPTION				ACRES BURNED OVER				DAMAGE		
Township	Range	Section	Subdi- vision	Merch. Timber	Slashings	Old Burns and Brush	Repro- duction	Grass Lands Etc.	TOTAL	Other Merch. Timber
39N	1W	16	W ½ NW	75.00					75.00	30T.
39N	1W	16	NWSW					20.00	20.00	Hay
39N	1W	16	SENE					10.00	10.00	
39N	1W	16	SWNE	5.00					5.00	10
39N	1W	9	NENE	25.00					25.00	
39N	1W	9	NWNE	3.00					3.00	
39N	1W	9	S ½ NE	74.00					74.00	
39N	1W	10	NENW	2.00					2.00	
39N	1W	10	NWNW	30.00					30.00	
39N	1W	10	SWNW	35.00					35.00	
39N	1W	21	S ½ NE	25.00					25.00	
39N	1W	21	SESW	4.00					4.00	
40N	1W	4	S ½ SW		60.00				60.00	10
40N	1W	4	SWSE		20.00				20.00	Cd.
40N	1W	5	SWSW		15.00			7.00	22.00	Wd.
40N	1W	6	SESE		15.00			2.00	17.00	
40N	1W	7	NENE		10.00				10.00	
40N	1W	8	NE ¼		80.00			10.00	90.00	
40N	1W	8	NW ¼		90.00				90.00	
40N	1W	9			600.00				600.00	
40N	1W	14	NWNE				6.00		6.00	
40N	1W	15	S ½ SE		50.00				50.00	
40N	1W	16	N ½		180.00			20.00	200.00	
40N	1W	16	W ½ SW					60.00	60.00	
40N	1W	17	NENE		25.00				25.00	
40N	1W	17	S ½ NE		20.00				20.00	
40N	1W	17	SWNW		30.00				30.00	
40N	1W	17	SENE		20.00				20.00	
40N	1W	17	SW ¼		120.00				120.00	
40N	1W	18	S ½ NE		60.00				60.00	
40N	1W	18	SWNW	7.00					7.00	
40N	1W	18	SENE		25.00				25.00	
40N	1W	18	E ½ SW		60.00				60.00	
40N	1W	18	NWSW	3.00					3.00	
40N	1W	18	SE ¼		160.00				160.00	
40N	1W	27	SWSW	3.00					3.00	
40N	1W	32	NENW					20.00	20.00	
40N	1W	33	NWNW	6.00					6.00	
41N	1W	24	NENE			Spot			Spot	
41N	1W	28	NWSW	.10					.10	
41N	1W	31	NWSW	Spot					Spot	
41N	1W	31	SENE	Spot					Spot	
41N	1W	32	SENE	Spot					Spot	
41N	1W	34	NENW	.20					.20	
42N	1W	17	NWSE				.20		.20	
42N	1W	19	SWNW	Spot					Spot	
42N	1W	29	NWSW	.20					.20	5
42N	1W	34	SENE		Spot				Spot	
40N	2W	6	NWSW	Spot					Spot	
40N	2W	7	N ½ NE	4.00				12.00	16.00	
40N	2W	13	SWSE					.10	.10	
40N	2W	13	W ½ SW					30.00	30.00	
41N	2W	4	NESW				Spot		Spot	

POTLATCH TIMBER PROTECTIVE ASSOCIATION

Township	Range	Section	Subdi- vision	Merch. Timber	ACRES BURNED OVER				DAMAGE		
					Slashings	Old Burns and Brush	Repro- duction	Grass Lands Etc.	TOTAL	Merch. Timber M. Ft. B. M.	Other
41N	2W	7	NWSE			Spot		Spot	Spot		
41N	2W	10	SWSE			Spot			Spot		
41N	2W	28	SENW		Spot				Spot		
*42N	2W	5	NENE				.10		.10		
*42N	2W	17	SWNW			Spot			Spot		
*42N	2W	18	NWNE			Spot			Spot		
42N	2W	30	SESE	Spot					Spot		
*43N	2W	28	NWNW				6.80		6.80		
*43N	2W	29	NENE				3.70		3.70		
*43N	2W	29	NENW				5.60		5.60		
*43N	2W	29	NESW				9.00		9.00		
*43N	2W	29	NWSW				3.00		3.00		
*43N	2W	29	NWNW				.25		.25		
43N	2W	36	NWNW				.10		.10		
40N	3W	4	NENE	3.00					3.00		
41N	3W	11	NWSE		1.00				1.00		
41N	3W	12	NWNE	Spot					Spot		
41N	3W	32	NESE		.20				.20		
42N	3W	31	SENE					3.00	3.00		
42N	3W	35	S½SE					10.00	10.00		
*43N	3W	4	NWSW			Spot			Spot		
*43N	3W	9	SWSE			Spot			Spot		
*43N	3W	16	SWNW			Spot			Spot		
*43N	3W	17	SESE	Spot					Spot		
*43N	3W	17	NWNE	Spot					Spot		
*43N	3W	22	SESW			Spot			Spot		
*43N	3W	32	NESW			Spot			Spot		
*43N	3W	33	SESW			Spot			Spot		
*43N	3W	34	SWNW	.10					.10	2	
41N	4W	18	SENW				Spot		Spot		
41N	4W	30	NWNE		.10				.10		
*42N	4W	8	NESW		8.00				8.00		
*42N	4W	8	NWSE	8.00					8.00	8	
*42N	4W	12	NWSE			Spot			Spot		
*42N	4W	23	SESE	.10					.10	1	
*43N	4W	1	SESE		.10				.10		
*43N	4W	17	SWSW				2.00		2.00		
*43N	4W	19	NENE				.50		.50		
*43N	4W	27	NENE			Spot			Spot		
*43N	4W	31	SENE		3.00				3.00		
*43N	4W	31	SE¼		62.00				62.00		
*43N	4W	32	NW¼		69.00				69.00		
*43N	4W	32	N½SW		28.00				28.00		
*43N	4W	36	SWNW	Spot					Spot	1	
TOTAL				322.30	1813.60	3.40	34.95	321.40	2495.65	46	12 Cds. Wd. 30 T. Hay

* Fires within cooperative area handled by the St. Joe National Forest.

Nine fires outside the District were handled by the Association this year. These were fires that threatened Association terri-

tory. All were within a mile or less of our exterior boundaries. Five of these fires were set by careless smokers and four were of incendiary origin. The total area burned over by the nine fires was approximately 137 acres of grass and stump land in process of clearing.

TABLE SHOWING NUMBER OF FIRES ORIGINATING ON DIFFERENT TYPES OF LAND

	1927		1928	
	No. of Fires	Per Cent	No. of Fires	Per Cent
Merchantable Timber	19	36	25	22
Cut Over Land and Slashings	23	43	30	26
Reproduction Areas and Burns	11	21	40	35
Grass and Agricultural Lands	0	0	20	17
	53	100	115	100

CLASSIFICATION AND AREA OF LAND BURNED OVER AND DAMAGE BY CAUSES

1927

CAUSE	ACRES BURNED OVER					DAMAGE				
	No. Fires	Merch. Timber	Cut-over & Slashings	Old Burns & Brush	Repro- duction	TOTAL	M. Ft. Thr.	M. Ft. Poles, Etc.	Logs	Other Val.
Lightning	46	10		Spot	1	11	90			
Lumbering	2		1			1				
Campers	0					0				
Smokers	2	2 Spots				2 Spots				
Road and Construction	0					0				
Ranchers' Clearing	1		Spot			Spot				
Incend'ary	0					0				
Miscellaneous and Unknown ..	2		1			1				
Totals	53	10	1		1	13	90	None	None	

1928

CAUSE	ACRES BURNED OVER						DAMAGE				
	No. Fires	Merch. Timber	Cut-over & Slashings	Old Burns & Brush	Repro- duction	Grass & Lands Being Cleared	TOTAL	M. Ft. Thr.	M. Ft. Poles, Etc.	Logs	Other Val.
Lightning	56	7	1	1	1	1	11	13			
Lumbering	10	3	163	2	34		202				
Campers	12						12 Spots				
Smokers	16	8	13			33	54	8	1		
Road Construction ..	0						None				
Ranchers' Clearing ..	5	170				100	270	15			
Incendiary	10	129	1636			156	1921	10	5	\$300	
Miscellaneous and Unknown	6	5	1			32	38				
Totals	115	322	1814	3	35	322	2496	46	6	\$300	

INCENDIARISM

We were not bothered by incendiary fires in 1927 but during the 1928 season, ten incendiary fires were set inside the District and four just outside of our boundaries.

This is the largest number of incendiary fires occurring in this District for many years and would seem to indicate an increasing spirit of lawlessness. I doubt very much, however, that any of these fires were set with malicious intent, the motive in every case seeming to be disposal of slash, in land clearing operations, at a time when it could be done with the least possible effort. All of these incendiary fires occurred late in September, just a few days prior to the end of the "closed season" and they all occurred in localities where burning permits had been refused, owing to the unprecedented and dangerously dry fall weather. The ranchers in this locality are in the habit of doing a great deal of land clearing in the early fall and heretofore they have always been able to secure burning permits to dispose of their accumulated slash. It is my opinion that a few having slash to dispose of thought there would be no harm in burning without permits and when these fires got out of control, decided the easiest way out of the difficulty would be to disclaim any knowledge of the origin of the fires.

These incendiary fires covered approximately eighty percent of the total area burned over in 1928 and were responsible for at least sixty percent of the damage done by forest fires in this District this year. The damage done was almost all to property of those having slashings disposed of in this way and it is hoped that enough benefits were derived from the fires to offset the losses sustained.

LAW ENFORCEMENT

1927

Although it is possible that some minor violations of the fire laws occurred in 1927, nothing of importance came to my attention, consequently there were no prosecutions.

1928

There were seven convictions for law violations in 1928. Two were convicted of setting fire to a bee tree to smoke out bees and were fined \$25.00 and costs in Justice Court. Four were convicted of leaving camp fires burning and were fined \$10.00 each and costs in Justice Court.

One party was convicted of burning brush during the closed season without a burning permit. He was fined \$50.00 and costs in Probate Court and was also assessed the cost of putting out the fire, amounting to \$21.00.

LABOR CONDITIONS

Enough men for our protective organization were available at all times during the past two seasons. A large percentage of the men employed were those who have been employed by this

Association for some years past, a number having fifteen years or more to their credit in this District.

The labor situation has been all that could be desired the last two years although there was no surplus of men during the months of July and August, which is the time we employ the largest force.

INVENTORY

A complete inventory of all live stock, motor vehicles, fire pumps and all other equipment of the Association was taken at the end of each season and is kept on file at Association Headquarters.

GAME LAWS

The open season for native pheasants and blue grouse in Clearwater County was from August 20th to October 20th, in 1927.

I wish to mention this here as this would have been a serious handicap to us had the season been as dry as that of 1928. The influx of hunters during August, which is usually the most dangerous part of the year, is sure to increase the number of man-caused fires, as many hunters are careless about smoking and about putting out their camp fires. This additional hazard at this time of the year is sure to add considerably to protection costs, as it makes it necessary to increase our patrol force to provide for it.

In 1928 the native pheasant was protected in Clearwater County and both the native pheasant and the blue grouse were protected in Latah County, as a means of game preservation by special order of our State Game Warden, who has by this act, saved us a considerable amount of additional expense that would have been necessary had there been an open season on native pheasants this year. This was decidedly a fire preventive measure as well as a means of game preservation, as no one bothered to go out for grouse alone in Clearwater County, consequently, we were not menaced by hunters' fires.

STATE LAND BOARD INSPECTION

In September, 1927, an inspection trip through the District was made by the following members of the Idaho State Board of Land Commissioners:

Governor H. C. Baldrige
 Attorney General, F. L. Stephan
 Secretary of State, F. E. Lukens
 State Auditor, E. G. Gallet
 State Land Commissioner, I. H. Nash

Others of the party were:

State Forester, Ben E. Bush
 State Representative from Clearwater County, W. T. Marineau

Secretary and Treasurer Potlatch Timber Protective Asso-

ciation, W. D. Humiston

State Fire Warden, Clearwater Forest Protective District,
Theo Fohl

State Fire Warden, Potlatch Forest Protective District, R.
L. Woesner

The party visited the Association's summer Headquarters at Elk River, where our fire detection and control system were inspected. On September 17th, the party left Elk River on horseback enroute to the North Fork of the Clearwater River. The route taken led through an area of logged-off land which had been broadcast burned before the enactment of the present forestry law and the Land Board was thus afforded the opportunity of viewing, at first hand, the devastating results of broadcast burning in White Pine.

The party camped at Lou Boehl's cabin, at the mouth of Breakfast Creek on the Little North Fork of the Clearwater, the night of September 17th. This is a distance of about twenty-five miles by trail from Elk River and one of our smoke chaser bases for the Clearwater country.

On September 18th, the trip was resumed, the party going to the mouth of the Little North Fork on horseback, thence down the main North Fork by raft, to Big Island, a distance of about twenty miles.

The North Fork of the Clearwater forms the boundary between the Potlatch and Clearwater Forest Protective Districts.

Most of the route traveled between Elk River and Big Island passed through some of North Idaho's virgin White Pine Forest. It is a good example of the State's vast timber resources and represents to a large extent what we are protecting and endeavoring to perpetuate.

The party entered the Clearwater District at Big Island, going through some logging operations under way there, visiting the Clearwater Association Headquarters, etc., and going out by way of Orofino.

CONCLUSION

In closing this report, I wish to say that nothing has come to my notice during the past two years, which has caused me to wish to retract or modify any statements made in my report of 1926 with reference to the Idaho Forestry Law (Chapter 150, Idaho Session Laws of 1925).

After having had four years' experience in the application, enforcement and administration of this law, under the direction and guidance of our State Forester, and having been in a position to view at first hand the results obtained under its operation, I am thoroughly convinced that this law is just what we have needed since extensive timber operations began in our State.

This progressive Forestry Legislation, enacted in 1925, has, in addition to being the means of accomplishing much toward the conservation and perpetuation of our forest resources, given us Federal recognition to the extent that we are now receiving the maximum amount of financial cooperation possible under the Clarke-McNary Act. Idaho is, in fact, receiving as large a Clarke-McNary allotment as any other state.

North Idaho was allotted a total of \$46,563.00 by the Federal Government this year under the Clarke-McNary cooperation, as against \$17,601.00 in 1924 under the "Weeks Law," which it supersedes.

As I understand the Clarke-McNary Act, it would be impossible for us to qualify for any Federal cooperation whatever, under the old Fallon Fire Law which was in effect prior to 1925. We may, therefore, consider as a credit to our present Forestry law the amount of Federal funds received since it became operative in 1925, which is \$135,173.00 for North Idaho. This money is provided primarily for use in the protection of cut-over, burned-over and reforestation lands.

The objection of owners of this kind of land to standing the cost of its adequate protection has been largely overcome by the fact that they now pay but a maximum flat rate of six cents per acre for the protection of these low value, forest lands, the balance of the actual cost of protection is taken care of out of funds received from the Federal Government through Clarke-McNary cooperation.

I have had considerable to do with slash disposal inspection in the District prior to, and since the present Forestry Law became operative. I am, therefore, in a position to compare the results obtained in slash disposal since this law has been in force with those obtained before that time and it is gratifying to note the striking contrast.

Most operators are now doing their best to live up to the letter of the law as regards slash disposal. Some are sparing no expense in doing so. The result is that many of the recently logged off areas now look like parks instead of blackened ruins as was frequently the case when broadcast burning was permitted under the Fallon Fire Law.

This law is gaining in popularity day by day as its object, which is to keep Idaho green, is better understood, and, although four years' operation under it has probably developed certain features which might be improved by slight modifications, in the main and all really important particulars, no revisions are thought necessary or advisable.

Respectfully submitted:

R. L. WOESNER, Warden,

Potlatch Forest Protective District,
Idaho.

REPORT OF AUDIT

of the

**POTLATCH TIMBER PROTECTIVE
ASSOCIATION, POTLATCH, IDAHO**

for the period

December 1, 1927—November 30, 1928

by the

Bureau of Public Accounts

Executive Department

State of Idaho

B. E. HYATT, Director

Boise, Idaho, May 1, 1928.

Hon. H. C. Baldrige,
Governor of Idaho,
Capitol Building.

Dear Sir:

We have the honor to submit herewith for your consideration the annexed report of our audit of the accounts of the Potlatch Timber Protective Association, with principal place of business located at Potlatch, Idaho. This Association comprises a total of 423,733 acres of timbered lands, exclusive of non-member holdings. The State's holdings represent 139,089 acres.

The last previous audit of this Association closed on November 30, 1926. This audit covers the period from December 1, 1926, to November 30, 1927.

This Association has adopted and is using the system as outlined and adopted at the close of the year 1926 by nearly all the associations. In our opinion this system is a great improvement over the system formerly used. The new system for handling the accounts is expansive and permits of unlimited classifications of both receipts and disbursements. It simplifies auditing and reduces the time formerly required to audit a year's business at least 50 percent.

As usual the records of the Potlatch Association were in excellent form, neatly kept and accurate to a penny. All cash shown by the records to have been received was properly accounted for.

The auditing or examining committee of the association is composed of Mr. Ben E. Bush, Mr. G. A. Rubedew and Mr. A. E. Douglas. Mr. Rubedew not being in attendance, Mr. Bush and Mr. Douglas, a majority of the committee, proceeded and made a detailed examination of all disbursement vouchers and when they had finished their labors stated that all expenditures for the season were proper as to their nature and necessity; also that the wage schedules and the prices paid for materials, provisions and supplies were in accord with prevailing rates and prices.

The season 1927 was unusually favorable. While the total expense for the year was \$41,137.07 the fire suppression costs were very light, the major portion of the total amount expended being for fire prevention measures which experience has proved is a wise policy.

Respectfully submitted,

BUREAU OF PUBLIC ACCOUNTS,

B. E. Hyatt, Director.

John W. Shore, Examiner.

Schedule A

POTLATCH TIMBER PROTECTIVE ASSOCIATION
BALANCE SHEET

At the Close of Business November 30, 1927

ASSETS:	Detail	Total
Cash—Potlatch State Bank		\$ 3,643.55
Accounts Receivable:		
Non-Members	\$11,037.54	
Potlatch Garage	250.00	
Potlatch Lumber Company	10.00	
Estate of P. A. Enger	3.14	
G. R. Lawrence	24.82	11,325.50
	<hr/>	
Property:		
Provisions and Supplies—Inventory	110.62	
Camp Equipment and Tools	4,296.18	
Wanigan Inventory	9.00	
Live Stock and Equipment	3,012.32	
Headquarters Buildings	2,174.01	
Motor Vehicles	318.75	
Telephone System	3,257.28	
Idaho-Washington Telephone Co. Stock ...	20.00	13,198.16
	<hr/>	
		<u>\$28,167.21</u>

LIABILITIES:

Accounts Payable:		
E. H. Ware	198.77	
Reserve for refunds	1,120.00	1,318.77
	<hr/>	
Present Worth November 30, 1927		26,848.44
		<hr/>
		<u>\$28,167.21</u>

Schedule B

OPERATION IN SURPLUS OR VARIATION IN PRESENT WORTH

CREDITS:

Present Worth November 30, 1926	\$22,247.30
Cancellation of Old Checks—Schedule D	96.00
Excess of Revenue Over Expense—Schedule E	4,542.47
	<hr/>
	<u>\$26,885.77</u>

DEBITS:

Isaac Adams Account Charged Off	37.33
Present Worth November 30, 1927	26,848.44
	<hr/>
	<u>\$26,885.77</u>

ACREAGE AND ASSESSMENTS OF MEMBERS
1927

Schedule C

MEMBER	Acreage	Assessment No. 1, 5½c	Assessment No. 2, 2c	Total Assessment
*State of Idaho.....	139,089	\$ 6,954.45	\$ 2,781.78	\$ 9,736.23
Potlatch Lumber Co.....	182,948	9,833.45	3,658.96	13,492.41
Milwaukee Land Co.....	16,541	889.08	330.82	1,219.90
Northern Pacific Railway Co.....	18,941	1,018.08	378.82	1,396.90
Clearwater Timber Co.....	42,702	2,295.23	854.04	3,149.27
Rupp Holland Logging Co.....	17,192	924.07	343.84	1,267.91
Winton Lumber Co.....	2,975	159.91	59.50	219.41
Blackwell Lumber Co.....	1,120	60.20	22.40	82.60
Edw. Rutledge Timber Co.....	147	7.90	2.94	10.84
Estate P. A. Enger.....	157	8.44	3.14	11.58
Frank E. Grice.....	160	8.60	3.20	11.80
W. D. Humiston.....	40	2.15	.80	2.95
Burton L. French.....	160	8.60	3.20	11.80
C. J. Munson.....	320	17.20	6.40	23.60
G. R. Lawrence.....	1,241	66.70	24.82	91.52
	423,733	\$22,254.06	\$ 8,474.66	\$30,728.72

*State of Idaho paid on basis of 5c per acre for Assessment No. 1. This Association contributed 3-8c per acre to the Western Forestry and Conservation Association. The State appropriation cannot be used for that purpose.

Schedule D

RECEIPTS AND DISBURSEMENTS

December 1, 1926, to November 30, 1927

RECEIPTS:

Cash on Hand November 30, 1926		\$ 7,767.85
State Treasurer—1926 Collections:		
Non-Members	\$ 3,268.91	
State of Idaho 1926 Account	14,168.89	
Interest on Above Account	455.15	
McGregor Land & Livestock Co.	415.80	
MacKenzie & Richardson	300.00	
S. Wiedrich	220.00	
Claude Hollingsworth	203.80	
F. M. Rothrock Co.	470.00	
Clerf Brothers	478.60	
W. F. Hadley	205.00	
Geo. E. Lee	140.00	
Federal Contribution—Clarke McNary	1,984.64	
Potlatch Lumber Co.	13,492.41	
W. D. Humiston	2.95	
Edward Rutledge Timber Co.	10.84	
Burton L. French	11.80	
Frank E. Grice	11.80	
Winton Lumber Co.	219.41	
Rupp Holland Logging Co.	1,267.91	
Clearwater Timber Co.	3,149.27	
State of Idaho—1927	9,736.23	
Northern Pacific Ry. Co.	1,396.90	
Milwaukee Land Co.	1,219.90	
Blackwell Lumber Co.	82.60	
C. J. Munson	23.60	
Estate P. A. Enger	15.48	
G. R. Lawrence	66.70	
Coeur d'Alene Timber Protective Ass'n.	6.16	
		<u>53,024.75</u>

*Checks Cancelled:

Bank Check No. 3117—1922	\$ 4.00	
Bank Check No. 3770—1923	19.50	
Bank Check No. 5217—1926	2.15	
Time Check No. 321—1922	12.00	
Time Check No. 812—1922	29.25	
Time Check No. 834—1922	29.10	
		<u>96.00</u>

Refunded Expense:

Patrolling	\$151.54	
Packing and Trucking	203.00	
Provisions and Supplies	377.42	
Maintenance Estab. Trails	84.00	
Miscellaneous Expense	3.81	
Headquarters Expense	27.20	
Maintenance Livestock	25.55	
Maintenance Telephone System	21.40	
		<u>893.92</u>
		<u>\$61,782.52</u>

*Cancellation of old checks.

Schedule D-2

DISBURSEMENTS:

Patrolling, Smoke Chasing and L. O. Expense	\$12,718.92	
Packing and Trucking	2,387.50	
Main Office Expense	866.42	
Provisions and Supplies	5,555.98	
Miscellaneous Expense	935.02	
Camp Equipment and Tools	518.54	
Wanigan	280.68	
Workmen's Compensation	286.53	
Salary and Expense Chief Fire Warden	3,182.27	
Fire Expense	69.70	
Live Stock and Equipment	387.20	
Headquarters Buildings	143.20	
Headquarters Expense	1,795.61	
Interest	17.25	
Lookout Development and Maintenance	290.07	
Maintenance Livestock	2,622.27	
Maintenance and Operation Motor Vehicles	450.53	
Maintenance Headquarters Buildings	39.95	
Maintenance Established Trails	3,630.45	
Maintenance Telephone System	764.23	
New Trail Building	2,842.20	
Bills Payable—Notes Paid	14,683.20	
Grazing Fees Refunded to Members	2,433.20	
Western Forestry and Cons. Ass'n.	1,067.41	
White Pine Blister Rust Co-op.	1,500.00	
Refunded from Reserve	226.43	
Hospital	\$ 117.25	
*U. S. F. S. St. Joe	3,079.16	3,196.41
Group Insurance	31.30	
E. H. Ware—1926 Workmen's Comp.	336.65	
Interest on Borrowings for State	455.15	63,714.27
Less Disbursements by other than cash:		
Provisions and Supplies	5,249.82	
Wanigan	309.41	
Maintenance and Operation Motor Vehicles	16.07	5,575.30
Net Cash Disbursements		58,138.97
Cash on Hand November 30, 1927		3,643.55
		<u>\$61,782.52</u>

*This Association has a co-operative agreement with the U. S. Forest Service for the protection of Association timber in the Palouse Division of the National Forest. The item \$3,079.16 represents what the Association paid the Forest Service during 1927.

Schedule E

**REVENUE FOR 1927 CONTRASTED WITH EXPENSE
OR PROFIT AND LOSS STATEMENT**

REVENUE:

Assessment—Members Schedule C	\$30,728.72	
Less Reserve for Refunds	1,340.27	\$29,388.45
Federal Contribution—Clarke-McNary		1,984.64
Assessment—Non-Members		14,306.45
		-45,679.54

EXPENSE:

Patrolling Smoke Chasing and L. O. Exp. ..	12,567.38	
Packing and Trucking	2,184.50	
Main Office Expense	866.42	
Provisions and Supplies—Loss	48.26	
Miscellaneous Expense	931.21	
Wanigan—Loss	2.97	
Workmen's Comp. Insurance	485.30	
Salary and Exp. Chief Fire Warden	3,182.27	
Fire Suppression	69.70	
Headquarters Expense	1,768.41	
Co-operative Exp. St. Joe Forest	3,079.16	
Interest	17.25	
L. O. Development and Maintenance	290.07	
Maintenance Live Stock	2,596.72	
Maintenance and Operation Motor Vehicles	434.46	
Maintenance Headquarters Buildings	39.95	
Maintenance Established Trails	3,546.45	
Maintenance Telephone System	742.83	
New Trail Building	2,842.20	
Western Forestry and Cons. Ass'n.	1,067.41	
White Pine Blister Rust Co-op.	1,500.00	
Hospital	117.25	
Group Insurance	31.30	
Depreciation:		
Headquarters Buildings	\$ 189.04	
Motor Vehicles	106.25	
Telephone System	245.17	
Camp Equip. and Tools	1,432.06	
Live Stock and Equip.	753.08	2,725.60
		41,137.07
Excess of Revenue Over Expense Schedule B		\$ 4,542.47

Schedule F

OPERATION IN STATE ACCOUNT

1927

DEBITS:

Due on 1926 Account	\$14,168.89
Interest on 1926 Borrowings	455.15
Assessment No. 1 for 1927	6,954.45
Assessment No. 2 for 1927	2,781.78
	<u>24,360.27</u>

CREDITS:

By State Warrant No. 7305	\$14,168.89
By State Warrant (Int.) 7305	455.15
	<u>14,624.04</u>
By State Warrant No. 26937	6,954.45
By State Warrant No. 35927	2,781.78
	<u>24,360.27</u>

Schedule G

**RECONCILIATION OF THE ASSOCIATION'S BANK ACCOUNT
WITH THE POTLATCH STATE BANK, POTLATCH, IDAHO
AS OF NOVEMBER 30, 1927**

November 30, 1927, Bank's Certified Balance		\$ 9,817.56
<hr/>		
Outstanding Voucher Checks:		
No. 4613—1925	1.20	
No. 347—1927	24.50	
No. 351—1927	3,079.16	
No. 353—1927	5.00	
No. 354—1927	29.55	
No. 355—1927	25.00	
No. 357—1927	206.59	
No. 358—1927	124.00	
No. 359—1927	3.00	
No. 360—1927	129.00	
No. 361—1927	1.20	
No. 362—1927	1.84	
No. 363—1927	1.00	
No. 364—1927	27.01	
No. 365—1927	32.35	
No. 366—1927	40.90	
No. 367—1927	1.05	
No. 368—1927	838.82	
No. 369—1927	1,004.47	
No. 370—1927	103.05	
No. 371—1927	67.67	
No. 372—1927	279.99	
No. 373—1927	112.73	
No. 374—1927	13.89	
No. 375—192727	
No. 376—1927	1.07	
No. 377—1927	2.09	
No. 378—1927	1.07	
No. 379—1927	8.08	6,165.55
<hr/>		
Outstanding Time Checks:		
No. 75—124 June 1924		2.40
No. 98— 59 July 192511	
No. 254—312 August 1925	5.95	6.06
<hr/>		
Ledger Balance November 30, 1927		3,643.55
<hr/>		
		\$ 9,817.56
<hr/>		

Schedule H

**NAMES OF LESSEES AND THE AMOUNT RECEIVED FROM EACH
AS GRAZING FEES FOR THE SEASON 1927**

W. F. Hadley	\$ 205.00
Clerf Brothers	478.60
S. Wiedrick	220.00
F. M. Rothrock Company	470.00
MacKenzie & Richardson	300.00
Claude Hollingsworth	203.80
McGregor Land and Livestock Company	415.80
Geo. E. Lee	140.00
	<hr/>
Total	\$ 2,433.20

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

Schedule I

**ACREAGE LEASED AND FACTORS USED FOR APPROXIMATING
GRAZING FEES FOR 1927**

Members	Acreage	Per Cent	Amount
State of Idaho	127,933	34.474	\$ 838.82
Potlatch Lumber Company	153,194	41.282	1,004.47
Milwaukee Land Company	15,718	4.235	103.05
Northern Pacific Railway Company	10,317	2.781	67.67
Clearwater Timber Company	42,702	11.507	279.99
Rupp Holland Logging Company	17,192	4.633	112.73
Winton Lumber Company	2,118	.571	13.89
W. D. Humiston	40	.011	.27
Burton L. French	160	.044	1.07
C. J. Munson	320	.086	2.09
Frank E. Grice	160	.044	1.07
G. R. Lawrence	1,241	.332	8.08
	<hr/>		<hr/>
Totals	371,095	100.000	\$2,433.20
	<hr/>		<hr/>

Schedule J

POTLATCH TIMBER PROTECTIVE ASSOCIATION
ACREAGE LEASED

MEMBER	Total Acreage	Acreage U. S. Forest St. Joe	Acreage Leased Outside St. Joe	Basis for Dis- tribution
State of Idaho	139,089	11,156		127,933
Potlatch Lumber Company	182,948	29,754		153,194
Milwaukee Land Company	16,541	543	280	15,718
Northern Pacific Railway Company	18,941	8,624		10,317
Clearwater Timber Company	42,702			42,702
Rupp Holland Logging Company	17,192			17,192
Winton Lumber Company	2,975	857		2,118
Blackwell Lumber Company	1,120	1,120		
Edw. Rutledge Timber Company	147	147		
Estate P. A. Enger	157		157	
W. D. Humiston	40			40
B. L. French	160			160
C. J. Munson	320			320
Frank E. Grice	160			160
G. R. Lawrence	1,241			1,241
	<u>423,733</u>	<u>52,201</u>	<u>437</u>	<u>371,095</u>

Schedule K

POTLATCH TIMBER PROTECTIVE ASSOCIATION TRIAL BALANCE
AFTER CLOSING NOVEMBER 30, 1927

	Dr.	Cr.
Potlatch State Bank	\$ 3,643.55	
Provisions and Supplies	110.62	
Camp Equipment and Tools	4,296.18	
Wanigan	9.00	
Live Stock and Equipment	3,012.32	
Headquarters Buildings	2,174.01	
Motor Vehicles	318.75	
Telephone System	3,257.28	
Reserve for Refunds		1,120.00
Treasurer (State of Idaho)	11,037.54	
Idaho-Washington Telephone Stock	20.00	
E. H. Ware		198.77
Potlatch Garage Company	250.00	
Potlatch Lumber Company	10.00	
Estate P. A. Enger	3.14	
G. R. Lawrence	24.82	
Surplus Account		26,848.44
	<u>\$28,167.21</u>	<u>\$28,167.21</u>

AUDITORS' CERTIFICATE

We hereby certify that we have audited the accounts of the Potlatch Timber Protective Association for the season 1927, beginning December 1, 1926, and ending November 30, 1927. 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.

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

BUREAU OF PUBLIC ACCOUNTS,

B. E. Hyatt, Director.

John W. Shore, Examiner.

Boise, Idaho
May 1, 1928.

Boise, Idaho, December 22, 1928.

Honorable H. C. Baldrige,
Governor of Idaho,
Capitol Building.

Dear Sir:

We have the honor to submit herewith report of audit of the accounts of the Potlatch Timber Protective Association, principal place of business located at Potlatch, Idaho.

The State's holdings in this Association represent 139,401 acres of timbered lands out of a total acreage of 427,107.

The last previous audit by this Bureau closed on November 30, 1927. This report covers the period from December 1, 1927, to November 30, 1928, both dates inclusive.

The records of the Association presented to us by Mr. Chatterton, representing Mr. W. D. Humiston, Secretary-Treasurer, continue to be maintained in excellent condition under the uniform system of accounting adopted for the Timber Protective Associations.

All cash received over the period audited, as shown by the records, has been accounted for.

The Auditing Committee of this Association is composed of Mr. Ben E. Bush of Moscow, Idaho, Mr. G. A. Rubedew of Post Falls, Idaho, and Mr. A. E. Douglas of St. Maries, Idaho. These gentlemen examined all disbursement vouchers and reported that in their opinion the amounts expended were necessary and proper to protect holdings in this Association; and that the prices paid for supplies and the rates paid for labor were in accord with prevailing prices and wages.

Respectfully submitted,

BUREAU OF PUBLIC ACCOUNTS,

B. E. Hyatt, Director.
John W. Shore, Examiner.

Schedule "A"

**POTLATCH TIMBER PROTECTIVE ASSOCIATION
BALANCE SHEET**

At the Close of Business November 30, 1928

ASSETS:	Detail	Total
Cash—Potlatch State Bank		\$ 6,903.51
Accounts Receivable:		
Non-Members	\$10,041.54	
Estate P. A. Enger	17.86	
State of Idaho	5,579.49	15,638.89
Property:		
Provisions and Supplies—Inventory	74.00	
Wanigan Inventory	10.80	
Camp Equipment and Tools	3,918.78	
Livestock and Equipment	2,893.96	
Headquarters Buildings	2,750.73	
Motor Vehicles	644.57	
Telephone System	3,335.78	
Idaho-Washington Telephone Stock	20.00	13,648.62
		<u>\$36,191.02</u>
		<u> </u>
LIABILITIES:		
Accounts Payable	\$ 5,576.04	
Reserve for Refund	1,043.60	6,619.64
Present Worth—Surplus		29,571.38
		<u>\$36,191.02</u>
		<u> </u>

Schedule "B"

OPERATION IN SURPLUS OR VARIATION IN PRESENT WORTH

CREDITS:

Present Worth November 30, 1927	\$26,848.44	
Excess of Revenue Over Expense—		
Schedule "E"	2,734.96	\$29,583.40

DEBITS:

G. R. Lawrence—Overpayment on		
Assessments 1927	12.02	
Present Worth November 30, 1928	29,571.38	29,583.40

ACREAGE AND ASSESSMENTS OF MEMBERS
1928

Schedule "C"

MEMBERS	Acreage	Assessment No. 1, 5½c	Assessment No. 2, 4c	TOTAL
*State of Idaho.....	139,401	\$ 6,970.05	\$ 5,576.04	\$12,546.09
Potlatch Lumber Co.....	185,235	9,956.38	7,409.40	17,365.78
Milwaukee Land Co.....	17,061	917.03	682.44	1,599.47
Northern Pacific Railway Co.....	18,901	1,015.93	756.04	1,771.97
Clearwater Timber Co.....	43,022	2,312.43	1,720.88	4,033.31
Rupp-Holland Logging Co.....	17,192	924.07	687.68	1,611.75
Winton Lumber Co.....	2,975	159.90	119.00	278.90
Blackwell Lumber Co.....	1,578	84.82	63.12	147.94
Edw. Rutledge Timber Co.....	147	7.90	5.88	13.78
Estate P. A. Enger.....	157	8.44	6.28	14.72
W. D. Humiston.....	40	2.15	1.60	3.75
‡Burton L. French.....	160	8.60		8.60
Frank E. Grice.....	160	8.60	6.40	15.00
G. R. Lawrence.....	1,078	57.94	43.12	101.06
	427,107	\$22,434.24	\$17,077.88	\$39,512.12

NOTE:

*State assessed only 5c on No. 1.

‡Burton L. French paid Assessment No. 1 only. Sold his property before second assessment was levied.

Schedule "D"

RECEIPTS AND DISBURSEMENTS

December 1, 1927 to November 30, 1928

RECEIPTS:

Cash on Hand November 30, 1927		\$ 3,643.55
State Treasurer—Collection Non-Members	\$ 9,300.00	
R. J. Hooper	500.00	
S. Wiedrich	237.00	
Claude Hollingsworth	240.00	
F. M. Rothrock Co.	470.00	
Clerf Bros.	540.00	
George E. Lee	260.00	
W. D. Moore	362.00	
A. J. Magallon	460.00	
F. A. Lyle	105.00	
McGregor Land and Livestock Co.	411.20	
Federal Contributions—Clarke-McNary	5,567.99	
Potlatch Lumber Co.	17,375.78	
W. D. Humiston	3.75	
Edw. Rutledge Timber Co.	13.78	
Burton L. French	8.60	
Frank E. Grice	15.00	
Winton Lumber Co.	278.90	
Rupp Holland Logging Co.	1,611.75	
Clearwater Timber Co.	4,033.31	
State of Idaho	6,966.60	
Northern Pacific Railway Co.	1,771.97	
Milwaukee Land Co.	1,599.47	
Blackwell Lumber Co.	147.94	
G. R. Lawrence	125.88	
Potlatch Garage Co.	250.00	52,655.92

Refunded Expense:

Patrolling	716.67	
Packing and Trucking	54.90	
Provisions and Supplies	98.40	
Wanigan	31.10	
Maintenance Livestock	28.40	
Miscellaneous Expense	45.00	974.47
		<hr/>
Bills Payable (Borrowed)		5,576.04

\$62,849.98

Schedule "D"-2

DISBURSEMENTS:

Patrolling, Smoke Chasing and L. O. Expense	\$19,374.97	
Packing and Trucking	1,975.46	
Main Office Expense	636.14	
Provisions and Supplies	7,457.69	
Miscellaneous Expense	289.43	
Camp Equipment and Tools	933.50	
Wanigan	346.20	
Workmen's Compensation	600.46	
Salary Expense—Chief Fire Warden	3,029.77	
Fire Expense	893.30	
Livestock and Equipment	605.14	
Headquarters Buildings	815.92	
Motor Vehicles	540.67	
Telephone System	329.55	
Headquarters Expense	2,323.32	
L. O. Dev. and Maintenance	787.37	
Maintenance Livestock	2,698.32	
Maintenance and Operation Motor Vehicles	975.18	
Maintenance Headquarters Buildings	38.75	
Maintenance Established Trails	4,533.14	
Maintenance Telephone System	838.25	
New Trail Building	2,323.13	
Grazing Fees Distributed	3,585.20	
Hospital Expense	164.00	
Western Forestry and Con. Ass'n.	1,078.89	
White Pine Blister Rust	1,500.00	
Refunds	76.40	
Group Insurance	58.76	
Refund G. R. Lawrence Account Over Payment 1927 Assessment	12.02	
E. H. Ware—Workmen's Compensation 1927	198.77	
Co-op. St. Joe National Forest	4,885.41	
Total Disbursements	63,905.11	
Less Disbursements Other Than Cash:		
Provisions and Supplies	\$7,602.64	
Wanigan	311.10	
Maintenance Livestock	2.00	
Maintenance and Operation Motor Vehicles	39.40	
Camp Equipment and Tools	3.50	7,958.64
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		55,946.47
Cash on Hand November 30, 1928		6,903.51
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		\$62,849.98
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Schedule "E"

**REVENUE FOR 1928 CONTRASTED WITH EXPENSE
OR PROFIT AND LOSS STATEMENT**

REVENUE:

Assessments—Members (Schedule "C")	\$39,512.12	
Federal Contributions	5,567.99	
Assessment Non-Members	8,304.00	53,384.11
	<hr/>	
Gain on Provisions and Supplies		206.73
		<hr/>
		\$53,590.84

EXPENSE:

Patrolling, Smoke Chasing and Lookout Expense	\$18,658.30	
Packing and Trucking	1,920.56	
Main Office Expense	636.14	
Miscellaneous Expense	244.43	
Wanigan (Loss)	2.20	
Workmen's Compensation	600.46	
Salary and Exp. Chief Fire Warden	3,029.77	
Fire Expense	895.30	
Headquarters Expense	2,323.32	
L. O. Development and Maintenance	787.37	
Maintenance Livestock	2,667.92	
Maintenance and Operation Motor Vehicles	935.78	
Maintenance Headquarters Buildings	38.75	
Maintenance Established Trails	4,533.14	
Maintenance Telephone System	838.25	
New Trail Building	2,323.13	
Western Forestry and Con. Ass'n.	1,078.89	
White Pine Blister Rust	1,500.00	
Hospital Expense	164.00	
Co-op. Expense St. Joe	4,885.41	
Group Insurance	58.76	
Depreciation:		
Camp Equipment and Tools	\$1,307.40	
Livestock and Equipment	723.50	
Headquarters Buildings	239.20	
Motor Vehicles	214.85	
Telephone System	251.05	2,736.00
		<hr/>
		50,855.88
Excess of Revenue Over Expense Schedule "B"		\$ 2,734.96
		<hr/>

Schedule "F"

OPERATION IN STATE ACCOUNTS

1928

DEBITS:

1928, July 10, Assessment No. 1	\$ 6,966.60
July 13, Supplement to Assessment No. 1	3.45
September 5, Assessment No. 2	5,576.04
	<u>\$12,546.09</u>

CREDITS:

1928, August 3, By State Warrant No. 71743	\$ 6,966.60
November 30, Balance Due	5,579.49
	<u>\$12,546.09</u>

Schedule "G"

**RECONCILIATION OF THE ASSOCIATION'S BANK ACCOUNT
WITH THE POTLATCH STATE BANK, POTLATCH, IDAHO
AS OF NOVEMBER 24, 1928**

November 24, 1928, Bank's Certified Balance\$13,914.75

Outstanding Voucher Checks:

No. 4613—1925	\$ 1.20	
No. 749—1928	13.95	
No. 764—1928	8.40	
No. 779—1928	120.40	
No. 782—1928	1,231.55	
No. 789—192839	
No. 792—1928	206.59	
No. 793—1928	15.00	
No. 794—1928	5.00	
No. 795—1928	110.00	
No. 796—1928	24.00	
No. 797—1928	1.50	
No. 798—1928	1.50	
No. 799—1928	300.00	
No. 800—1928	1.89	
No. 802—1928	72.00	
No. 803—1928	4,885.41	\$ 6,998.78

Outstanding Time Checks:

No. 124—June 1924		2.40
No. 59—July 192511	
No. 312—August 1925	5.95	6.06
No. 52—June 1928		4.00
Ledger Balance November 30, 1928		6,903.51
		<u>\$13,914.75</u>

Schedule "H"

**NAMES OF LESSEES AND THE AMOUNT RECEIVED FROM EACH
AS GRAZING FEES FOR THE SEASON 1928**

R. J. Hooper	\$ 500.00
S. Wiedrick	237.00
Claude Hollingsworth	240.00
F. M. Rothrock Company	470.00
Clerf Bros.	540.00
Geo. E. Lee	260.00
W. D. Moore	362.00
A. J. Magallon	460.00
F. A. Lyle	105.00
McGregor Land and Livestock Company	411.20
	<hr/>
	\$ 3,585.20
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Schedule "I"

DISTRIBUTION OF GRAZING FEES

1928

Members	Acreage	Per Cent	Amount
State of Idaho	128,245	34.351	1,231.55
Potlatch Lumber Company	154,961	41.508	1,488.15
Milwaukee Land Company	16,238	4.349	155.92
Northern Pacific Railway Company	10,277	2.753	98.70
Clearwater Timber Company	43,022	11.524	413.16
Rupp Holland Logging Company	17,192	4.605	165.10
Winton Lumber Company	2,118	.567	20.33
W. D. Humiston	40	.011	.39
Frank E. Grice	160	.043	1.54
G. R. Lawrence	1,078	.289	10.36
	<hr/>		
	373,331	100.000	\$3,585.20
	<hr/> <hr/>		

ACREAGE USED FOR DISTRIBUTION OF GRAZING FEES

1928

Schedule "J"

MEMBER	Total Acreage	Acreage U. S. Forest St. Joe	Acreage Leased Outside St. Joe	Basis for Dis- tribution
State of Idaho.....	139,401	11,156		128,245
Potlatch Lumber Co.....	185,235	30,274		154,961
Milwaukee Land Co.....	17,061	543	280	16,238
Northern Pacific Railway Co.....	18,901	8,624		10,277
Clearwater Timber Co.....	43,022			43,022
Rupp Holland Logging Co.....	17,192			17,192
Winton Lumber Co.....	2,975	857		2,118
Blackwell Lumber Co.....	1,578	1,578		
Edw. Rutledge Timber Co.....	147	147		
Estate P. A. Enger.....	157		157	
W. D. Humiston.....	40			40
B. L. French.....	160		160	
Frank E. Grice.....	160			160
G. R. Lawrence.....	1,078			1,078
	427,107	53,179	597	373,331

Schedule "K"

TRIAL BALANCE AFTER CLOSING NOVEMBER 30, 1928

	Dr.	Cr.
Potlatch State Bank	\$ 6,903.51	
Provisions and Supplies	74.00	
Camp Equipment and Tools	3,918.78	
Wanigan	10.80	
Livestock and Equipment	2,893.96	
Headquarters Building	2,750.73	
Motor Vehicles	644.57	
Telephone System	3,335.78	
Bills Payable		5,576.04
Reserve for Refunds		1,043.60
Treasurer—State of Idaho (Non-Members)	10,041.54	
Idaho-Washington Telephone Stock	20.00	
State of Idaho	5,579.49	
Estate P. A. Enger	17.86	
Surplus Account		29,571.38
	<u>\$36,191.02</u>	<u>\$36,191.02</u>

AUDITORS' CERTIFICATE

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

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

BUREAU OF PUBLIC ACCOUNTS,

John W. Shore, Examiner.
B. E. Hyatt, Director.

December 26, 1928.
Boise, Idaho

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