

COST METHOD FOR CONTRACTORS.

By H. Barrett Power.

AMONG contractors, particularly those engaged in enterprises of smaller size, there are many who have kept practically no records on jobs which they have completed, and which would otherwise provide valuable data from which to estimate for future work, and therefore, they can only arrive approximately

To begin with, his foreman should keep a thorough record of all details which are involved in the work he has in charge. For instance, if his employer wishes to estimate on some work out of town, and which is some distance from the nearest railway siding, how is he going to figure on the haulage of his materials unless he has kept records for this phase of the work? Haulage is only one of the various details of which the foreman should keep a record. For the sake of lessening his duties somewhat, he may argue to his young employer, who is always ready to confide in him, that hauling material has no immediate effect upon the practical cost of the work. He may also argue that all the records that are absolutely necessary for him to keep are those of work connected only with the actual construction of a job.

The foreman should make out and send into the office each night a "daily report sheet." The accompanying form (Fig. 1) is filled out, showing a sidewalk contract, taken as an example.

This sheet shows: the class of work, station or location of the work, quantity completed, and the average haul, if any, required on materials when not quoted as f.o.b. job. It also acts as a time-sheet report, showing the different classes and priced labor employed on a job, the total hours of labor, and also the amount of cement used. The lower part of this form deals with miscellaneous details, such as extras, materials, plans or letters received, visitors to the job, weather conditions and remarks.

When these reports are received at the office each day, they are entered into the "cost record book" by the clerk or bookkeeper, as per Fig. 2. The contractor will then be equipped with a method of recording figures that he may require for future computations.

DAILY-REPORT-SHEET.

CONTRACT *Harvie Crescent Sidewalk* DATE *Aug. 9/14.*

CLASS-OF-WORK.	STATION OR LOCATION.	DIMENSIONS.	QUANTITY.	AVERAGE HAUL.	TOTAL - HOURS - OF - LABOR							TEAMS	CEMENT-USED.	TOTAL COST.
					FOREMAN	LABORERS	BRICKLAYERS	CARPENTERS	ENGINEERS	<i>finishers</i>				
<i>Excavating/grading</i>	<i>4+00 to 4+75</i>	<i>4'-0" wide</i>	<i>4 c. yds.</i>			5								1 00
<i>Placing forms</i>	<i>3+00 to 4+00</i>					10 1/2								2 10
<i>Spreading cinders</i>	<i>11 to 3+75</i>	<i>4'-6" X 4"</i>	<i>3 c. yds.</i>			4 1/2							90	
<i>Concreting base</i>	" "	" "	" "			23						26 9/10	4 60	
<i>" surface</i>	" "	" "	" "			23				14		27 "	8 80	
<i>Supervision</i>					9								3 60	
TOTALS					9	66				14		53 "	21 00	

EXTRAS - *nil* -

MATERIALS - RECEIVED - *120 bags cement, - 10 cu. yds. gravel, - 12 cu. yds. sand, - 6 cu. yds. crushed stone, - 22 1/2 cu. yds. cinders, -*

PLANS - OR - LETTERS - RECEIVED, - *nil* - VISITORS - *Mr. Bell, -*

WEATHER - *fine and warm* -

REMARKS - *nil* -

R. B. Smith.
FOREMAN.

Fig. 1.

at the figures which they use as a means of estimating.

There are other contractors who keep all their records of their various jobs in a small note book only, which they carry with them at all times. Have any of these

COST-RECORD-SHEET.

CONTRACT *Harvie Crescent Sidewalk.*

DATE.	EXCAVATION			FORMS			CINDERING			CONCRETING-BASE			CONCRETE-SURFACE			<i>Foreman</i>	
	C.YDS.	HRS.	AMT.	HRS.	AMT.	C.YDS.	HRS.	AMT.	C.YDS.	HRS.	AMT.	C.YDS.	HRS.	AMT.	<i>Hrs.</i>	<i>Am't.</i>	
<i>1914</i>																	
<i>Aug. 9.</i>	<i>4.</i>	<i>5</i>	<i>1 00</i>	<i>10 1/2</i>	<i>2 10</i>	<i>3.</i>	<i>4 1/2</i>	<i>90</i>	<i>8.</i>	<i>23</i>	<i>4 60</i>	<i>23</i>	<i>37</i>	<i>8 80</i>	<i>9</i>	<i>3 60</i>	
<i>" 10</i>	<i>6</i>	<i>7</i>	<i>1 50</i>	<i>4</i>	<i>80</i>	<i>5</i>	<i>7</i>	<i>1 60</i>	<i>8.</i>	<i>21</i>	<i>4 50</i>	<i>21</i>	<i>35</i>	<i>8 30</i>	<i>9</i>	<i>3 60</i>	
TOTALS.	10	12	2 50	14 1/2	2 90	8	11 1/2	2 50	16	44	9 10	44	72	17 10	18	7 20	

Fig. 2.

men ever stopped to consider the possibilities of losing their only available records, and incidentally their only means of tendering on new work?

The contractor should overcome this practice, and install in his office or home some methodical system by which, presuming that his note book is lost, he will experience no difficulty in supplementing its contents.

The columns of this form may be changed to suit the various classes of work, such as bridges, sewers, sidewalks, etc.

Fraser and Chalmers of Canada, Limited, announce that on May 1st, their head office in Montreal, will be transferred from 4 Phillips Place to No. 59 Beaver Hall Hill.